



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*)

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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.

MANUAL OF REVENUE ACCOUNTS

GENERAL REMARKS

Rgr. which are supplied as bound books of printed forms do not require to be stamped with the Taluka seal. On being brought into use the pages must be numbered from first to last, and the total number endorsed by the Karkun or by K. at the end. Care must be taken never to issue loose forms of such Rgr. unless overprinted "copy" so that they cannot be used for fraudulent insertion.

2. The following Rgr. which will not be supplied in bound books should be stamped with the Taluka seal :—

Annual	Quinquennial and Decennial	Long-term Rgr.
V. F. XIV, XVII T. F. XI, XVI, XVII (c)	VII-XII combined T. F. XIII	V. F. I., IA, II, III. T. F. II.

3. When a Rgr. is supplied as a bound book (*e.g.*, V. F. IX) containing, say, 50 pages and at the end of the period for which it is to be kept there are still many pages unused (say 30 pages left at the end of the year) then leave a page or two blank, cancelling them by diagonal lines, and continue to use the remaining pages as the new Rgr. till it is finished and then continue in a new one. The old Rgr. should be preserved as a current record until the latest entries in it are due to go to the Record-room (*i.e.*, in the case given, till the end of the next year). In this way large quantities of printed forms will not be wasted nor will records be destroyed prematurely. But if only 5 or 6 pages remain blank then it would be better to start a new Rgr.

4. When a Rgr. is not preserved in use for any particular period but is to be written out afresh when over-full or torn and dirty, care must be taken to bring forward all the entries still in force into the new Rgr. (*e.g.*, V. F. II or III, T. F. II). So too with T. F. XIII (Quinquennial).

5. The term signature always means and includes thumb-mark if the person is illiterate. Thumb-marks must be clear and the same care should be taken as in the Registration Department. Against them the clerk should write "I. M. of (Ram Govind)." It is not necessary to get an outside person to make or attest the mark of the illiterate person, when his thumb-mark is taken of C.A.C. 13 (g), 8th edition (1935).

6. No erasures may be made in any account or form, whether of figures or words or names. Erasure means scratching out the first wrong entry and writing the new entry in the same place. If an error is made then strike out the erroneous entry by a single line through it, so that still the old entry can be read; then write the new correct entry near it, either above or below the line, and initial it.

7. Figures are required to be written also in words (*a*) on all receipts, vouchers and chalans, as they are the starting point of the money accounts; (*b*) for all annual totals of Rgr. and the daily closing balance of the Taluka and Village day books.

8. But for intermediate accounts such as the subsidiary Rgr. or compiling forms, totals of schedules, etc., the figures only are sufficient. No fraudulent alteration can be made in intermediate figures without easy detection, if the initial and final figures remain unalterable.

9. In all Taluka accounts English figures must invariably be used. Even clerks ignorant of English altogether can usually write English figures and they have the advantage of being easily read not only by Indians and officers who know the vernacular but also by other officers and people from other parts of India who may not know the local vernacular.

10. No Blank returns should ever be sent. When any return or form contains no entries the officer who has to submit it should send a simple intimation that "return or form X is blank". This intimation can usually be sent by post card and several blank returns can be noted on one post card, if needed. The practice of copying out a form with all the columns ruled and then submitting it with no entries in it must not be permitted. Likewise, when in a Village, Taluka, or District, there is nothing to insert in a Rgr. or form, that form should not be prepared or opened (*e.g.* V. F. I-A in a village with less than 5 Forest S. N.; or V. F. XIV in an uninhabited village; occasional murders or suicides can be registered in the nearest inhabited village). The only exception is that the Rgr. for epidemics should be opened at the beginning of the year in all inhabited villages in order that even when there are no epidemics the Patel may sign it monthly as evidence that he has made enquiries and discovered none.

11. There are many columns of headings in the accounts which are by no means required in every village and taluka. Sometimes these optional columns have been marked with an asterisk, meaning that they should be omitted if there is nothing to enter. But when forms are prepared in manuscript, columns which the person preparing the form knows will not be required should always be omitted, the numbering of the remaining columns being kept the same as in the standard form.

12. All orders about records and their preservation and destruction will be found in the Breviary of Office Procedure and the A, B, C, D lists; *see* also Col. 3 of the Schedule of Forms.

13. Every Village and Taluka Kacheri (and other office) must have an Inspection book (R. 9937-17). A form is given in that Resolution, but the chief object of the record is to afford information as to the points found in need of correction at the last inspection by the same or any other officer. Points requiring *enquiry or explanation* should not be entered but made the subject of a separate enquiry or error-slip. When instructions for future guidance have been put in the Inspection book the auditing or inspecting officer requires no further record of them but at each visit he should see whether matters commented on at the last audit have been rectified. The book is likewise available for commendatory notes and as a record of dates of inspections.

14. But when any error requires explanation, or correction, then it cannot be entered in such an Inspection book, nor in the old-fashioned form of a Chukpatti in which different errors requiring different action for their rectification were listed in a single catalogue. How many officers can feel sure that all the errors they have discovered or all the explanations which they required, to clear up doubts and suspected errors, have all been disposed of in a satisfactory way? The most useful weapon for dealing with these errors is a foil and counterfoil book like this:—

Date.	Error Slip No.	Date.	Error Slip No.
Office inspected.	Inspecting Officer.	Office inspected.	Inspecting Officer.
Slip issued for report, explanation or correction.		Slip issued for report, explanation or correction.	
Nature of error.		Nature of error.	
		Remarks (to be printed on reverse):—	
		This slip when finally disposed of should always be returned to the issuing officer for taking note of the disposal although the correspondence thereon may be filed at the taluka or village. Correspondence arising on this inquiry should be appended to this slip.	
Inspecting Officer.		Inspecting Officer.	

15. The officer fills up the left-hand foil in English or vernacular, in ink or in pencil, as he likes. His office then issues the right hand fair copy (in vernacular where appropriate), bearing a serial printed number. A single slip is used for each separate error, or sometimes a group of identical errors (e.g., if the same mistake was found in 3 or 4 places in the same account). The Error Slip can then be attached to a foolscap sheet and any correspondence, explanation, and final orders will follow in proper sequence. No single point is kept waiting pending the disposal of any other. When finally disposed of, the fact and manner of disposal is noted in a few words on the face or back of the left-hand foil. Similarly this left-hand foil is used for the issue of reminders from time to time. When subordinates know that the inspecting officer has got an Error Slip book like this, they know that it is futile to attempt evasion by delaying replies. At the end of the year each inspecting and touring officer feels a comfortable certainty that he has been satisfied as to every point he has noticed. For the principles underlying the Inspection book and Error Slip book, *see* para. 24 of the A, B, C, D lists (1st edition), General Report (R. 11648-14).

VILLAGE NOTIS

For the examination of Talatis, on appointment, in this Manual, *see* R. 6307—16; G. spent Rs. 1,000 per annum in training secretaries for Co-operative Societies R. 9758—18. But we have not yet got any training class for Talatis except the Tapedars' College at Hyderabad.

There is a Standard Form of Patel's Charge Report, R. 1928—29, also for K. scheduling every paper and Register likely to be maintained, and so preventing mistakes in handing over and fixing responsibility.

1. Every village should have a name stamp* with pad and ink and use it on all receipts, chalans, reports, form-headings, and papers of all kinds instead of writing the names in manuscript. This will save K. a

great deal of work and moreover when a report is received with the village stamp plainly at the top, it facilitates work in sorting or selecting at the Taluka. When the stamp has been impressed then the report can commence in this way—"From the Village officers to Rao Sahib Mamlatdar." The name of the village and Taluka should not be repeated. In replying to such stamped reports, M. too will simply write to the "Village officers" and need not repeat the name of the village, which is indicated clearly by the stamp.

Taluka BULSAR.

Village NAHIGAON.

2. The residence of K. is to be fixed by P. (R. 5497—00). The forms in this Manual do not provide for any particular form of diary being kept or submitted by K. But see R. 4573—15 and para. 47 of R. 627—01. There was a form prescribed in R. 1681—02, 5790-05 to be kept by all village accountants, but no copies are required to be submitted.

TALUKA NOTES

1. In districts where the Indexed Docket sheet system of correspondence is not in use the C. I. will keep the simple form of Register of correspondences prescribed in R. 5867—15 (not standardized or printed). The record and index of all cases referred to him will be kept by the D. I. L. R. or M. or any other officer who addresses him. He will have no correspondence with K. (except of course such simple notes as intimations of the date of his visits, etc.). In order to know what cases he has awaiting disposal, there will always be the bundle of cases themselves.

2. M. should remember that his chief duty is to see that his staff are properly employed. All work is divided into certain departments and compilations and clerks are put in charge of particular branches. But it does not follow that there is the same amount of work to be done in one branch at all times of the year. The Tagavi work is likely to be heavy at some times and quite light or non-existent during other months. When any clerk has an insufficient amount of work, M. must always transfer to him a batch of cases or other work such as the compilation of an account in order to relieve another clerk who is heavily burdened (R. 5077—74). But just as in a factory it is extremely undesirable to change the workers from one kind of work to another, so it is in the Kacheri. A clerk even if he is stupid and lazy will do the work he does know better than the work he does not know.

3. Nearly all the delays and trouble over correspondence are found when examined to be due to the uncertainty and ignorance of the clerks, whose duty it was to deal with them, as to what the rules and standing orders exactly were. They will deal promptly with those cases the routine of which they know well. But those which require looking up and study of troublesome instructions will be left in arrears. Therefore, it is best to keep one clerk always at the same work. Only those men who are admitted into the Upper Branch and likely to become administrative officers should work in each branch and section by turns in order to get a fair general knowledge of the whole system.

4. When the work has been divided into branches and Karkuns allotted to those branches, the stock of standard forms should be kept by the Karkun in charge of the branch separately and the indents for fresh supplies can then be prepared branch by branch by the Karkun in charge who knows in each case what his stock and consumption are. When it is said that the stock should be kept separately, it is meant that separate sections on the shelves in the record-room or other store-room should be assigned to each branch. The record-keeper should be in general charge of all the forms in order to see that they are kept clean and not scattered about and used as waste paper. A printed form costs more than a blank sheet and therefore they should not be used as envelopes, etc. unless they are obsolete and their destruction is authorised.

5. Regular attendance at office is most important both in order to get a proper amount of work from the clerks as well as to facilitate the business of the public. Of course M. has got to go on tour, but he must always insist that his A. K. and staff attend office regularly and punctually according to a fixed time-table. He should also distribute the work according to a fixed schedule among the staff and should cause as far as possible each clerk to bring to him his own work.

6. Likewise, much of the delay that occurs in dealing with petitions, etc., and protracted correspondence to and fro arises from the neglect at the commencement to frame issues or state the exact points on which report or inspection is required. If taluka officers when sending for a report from the village officers would be more clear as to what information they wanted, there would be far

*Such stamps can now be got on indent from Govt. C. Press at cost of G. C. should supply large villages first.

fewer letters to be written. Similarly of M. can possibly arrange to go to the place within a reasonable time, it is much better to visit the village or field or house in question and clear up everything properly on the spot than to spend time in writing letters and getting reports. Every administrative officer should keep a Tour File, and he should place all petitions or matters sent to him for inquiry and report in that file including tagavi cases and should arrange his tour so as to dispose of them as early as convenient. The practice of sending them to another officer, such as to the C. I. or K. to "produce when I come to the village" frequently leads to mistakes and also results in the officer forgetting what places he has to go to.

7. Each M. shall maintain a Personal Note Book of a reasonable pocket size in which he should make notes of the practical needs of the village apart from Account Inspection. The noting as a result of the M.'s visit should be on positive points of interest with a view to future action. There should be 2 or 3 pages for a big village and 1 or 2 for a small village. The book may, if necessary, be kept in more than one volume but it should be maintained for five years so that there may be a continuous record of points of local village interest which may be useful to the taluka and district Officers. A few loose leaves should be kept in the front of the book for noting villages requiring an urgent visit or other general matters relating to the whole taluka or a group of villages.

At the top of the page under each village, the M. may, for ready reference, mention a few permanent particulars of the village concerned such as Population, Land Revenue, Irrigation, items of Miscellaneous land revenue, village institutions, etc. Notes should also be made before the M. visits the village of any matter of interest as it comes to his notice from petitions or otherwise at head-quarter or neighbouring villages; of pending tour file cases or important cases to be dealt with in the village; and of the need for expediting village officers in disposal of correspondences, revenue recovery, etc. The following are instances of the kind of matter which should be dealt with in the Mamlatdars Note Book :—

- (1) Village Officers : Their work—
 - (a) regarding recovery,
 - (b) regarding correspondence,
 - (c) influence in the village.
- (2) Village Politics.
- (3) Village needs—
 - (a) Water-supply,
 - (b) Grazing, cattle stands, wadgis, manure pits,
 - (c) Disposal of waste lands,
 - (d) Schools and playgrounds,
 - (e) Roads and village survey,
 - (f) Agriculture.
- (4) Village Improvement Committee activities.
- (5) State of crops and annewari.
- (6) Any other important matters.

The Personal Note Book should always be with the M. for making relevant notes at the Headquarters or the village and it should be produced by the M. on his first visit to P. or C. at his first camp in the Taluka. The manner in which the Mamlatdar's Note Book is kept should give the P. and C. a very good indication of M.'s acquaintance with and insight into the problems of the villages in his charge.

8. Maps of the taluka coloured or marked to show police boundaries, the location of Excise shops, C. I.'s charges and Survey groups, areas under different N. A. rates (L. R. R. 89), Local Fund works and schools, roads etc., villages under Irrigation, Forest, and so on, are always valuable and save references and uncertainties.

9. Each M. should prepare a list of villages in his Taluka arranged by Survey and tenure group as directed in this Manual. Its printing by G. C. Press is sanctioned in R. 535-28, dated 4th July 1928. These lists should be printed on strips of paper 2½" wide (3 to the width of a foolscap page). Then these printed strips can be used for many purposes such as for the side-headings of Rgr. for checking the receipt of reports and returns, for posting and totalling figures collected for various purposes; for noting the despatch of circulars or orders to the village. They act as a safeguard against the omission of any village and they save a lot of manuscript work in writing out the village names. Such strips of paper can readily be pasted on the left-hand side of any Rgr. or return. The names of villages should be not more than one inch apart.

10. No M. should launch upon investigations and inquiries which they are not authorised or required to make. We often find much time wasted by M. in making heirship inquiries for Insurance Companies or Railway servants and in order to get life certificates on behalf of pensioners, etc. who should get them themselves. Nor is it necessary to find out and produce claimants to Inams and C.A. which, if unclaimed, would lapse. In the same category come the correspondences about obtaining Local Fund Cess certificates for school children. It is the business of the parents to obtain them from K. assisted by forms supplied by the schoolmasters and not the business of M. to get them for the masters.

See too the note 252 (para. 4) in L. R. Rules in the R. R. chapter upon the impropriety of elaborate enquiries ; and remarks at page 81.

11. In trying criminal, possessory, or assistance suits M. should remember that it does not take any longer in the end if witnesses are heard for six hours on one day than if they are heard for one hour on each of six days. But when he comes to write his decision or even to hear the later witnesses he will find it much easier if he has heard them on the same day than if he hears them on different days. Still more will he find it difficult if he hears several other cases in between. Then he will have to read the past proceedings all over again before he can write a judgment or remember what the previous witnesses have said. Therefore it takes less time and labour in the end to hear each case continuously till it is finished or at any rate till it reaches a definite stage at which M. can make up his mind to frame a charge or to acquit. If this principle were always observed we should not find so many criminal cases adjourned for 3 or 4 days to "consider whether a charge should be framed" and for "consideration of judgment" and so on.

12. Petitioners must provide sufficient information. It is the duty of the applicant to prove his own case. Frequently we find that they expect M. to find out for them the S. N. or the amount of their Khata or the addresses of their own witnesses and so on. M. should always require all available information to be given by the applicant and should not waste the time of the G. establishment in supplying it. Likewise it is the business of the applicant to produce his own witnesses and documents. A very great deal of labour is wasted by neglect of this principle.

13. The Post Office is not used sufficiently. Documents should be returned to parties, and notices and summonses of all kinds sent by post unless it is really nearer and cheaper to send them by hand. Also it should be remembered that in sending documents, etc., back to parties the Service "unpaid" post should be used, and not Service stamps. Sanads should be sent to Police Patels by post by the officer who issues them, not through M.

14. In many talukas much labour can be saved to village officers and especially to I. V. S. by arranging for the distribution and collection of reports and letters between the taluka and the village at some central village at which there is a post office or to which a taluka peon can be sent. It is every year becoming more difficult to require so much travelling to and fro between the village and the Taluka on the part of the Village officers and the I. V. S. Also it is necessary to reduce the number and improve the pay of taluka peons. This can be accomplished by systematic and careful use of the Post Office facilities, or some substitute where there are no Post Offices.

15. There is a difference between *selling* unserviceable dead-stock articles, and *writing them off* as lost. The sale can be made by M. himself through his own establishment without sanction and correspondence should not be wasted over it. C may write off (R. 5941-02).

16. When circulars received from C. or P. are to be translated into vernacular and issued to K. M. should always ascertain whether C. intends to print and issue them himself. Printing charges are often wasted in this way by many M. separately issuing the same circulars.

17. Unqualified candidates and Village officers should never be allowed to work at a taluka. Frequently it is said that suitable qualified candidates are not available. But it must be remembered that no suitable qualified candidate will be likely to present himself for employment if he sees three or four unqualified men already working as candidates who think they have a better claim than he has because they have been working for a longer time under some sort of promise of employment. The unqualified candidate is the most dangerous obstacle to the improvement of the quality of the Revenue Subordinate Service.

See para. 9, R. 5642-15 also R. 6947-18 and F. 2610 of 17th September 1923 as to promotion of Karkuns ignorant of English.

18. There are now few Mahals without a Try. Those which have a Try. should in future deal direct with the Huzur exactly like a Taluka. The old method of passing the accounts first through the accounts of a Taluka obviously is more laborious in the end. It is true that the Huzur office may require one or two more clerks for posting the figures of the Mahals, but the reduction

of work at the Taluka will be far greater in proportion. The Mahalkari will therefore be a sort of junior M. having a smaller charge and therefore rather higher responsibilities. This charge has been sanctioned in F. 1199-15.

19. But where there is no Try, then the Mahal must send its cash to the Taluka. Even so it will often be possible especially at the time of L. R. instalments and other heavy collections to receive the cash in the Mahal and pass it on, every day or two, to the Taluka with a consolidated chalan. In the Taluka accounts such a Mahal will be treated as a single village, under each group. By this it is meant that if there are ten alienated surveyed villages in the Mahal there will appear under the head of "surveyed alienated" in the Taluka accounts the one heading "Mahal" against which would be posted the total figures of the Mahal *for this group*. It will not be necessary to give all the ten villages separately. The details by villages for the Mahal will be found in the Mahal books which will be in the same form as the Taluka books. Although a Mahal without a Try, will not be able to receive and pay deposits, it will still keep its own accounts of Bhatta and Alahidavahi and P. A. Rgr.

20. Sometimes the L. R. (both fixed and misc.) is realised by officers who have not got a Taluka or Mahal Treasury under their control, but make use of the adjacent Taluka Treasuries; e.g., the Forest Officer in charge of the Mahals in Belgaum (R. 3791-15) who is a P. for certain purposes. Such Officers, when they have numerous villages in their charge, should keep the Demand and Collection Accounts (T. F. I to X inclusive) for the villages in their charge and in respect of the revenue they collect. They should cause their collections to be paid into the Taluka Treasury without detail, only distinguishing tenure groups as in para. 18. Chalans (giving the usual detail) will be posted at the Taluka without any detail as a lump remittance C.L.R., and will then be transmitted to the officers concerned to post the details in their accounts, from which they will compile their T. F. V. and annual accounts. Therefore transactions on the last day or two of the Treasury month should be avoided to prevent delay in the completion of T. F. X. When, however, only one or perhaps two villages are under such special jurisdiction, it will be less trouble to keep all the accounts at the taluka; the Special Officer will then advise M. punctually of all the postings to be made in T. F. IV; and remittances will be posted in detail as though the village formed an ordinary part of the Taluka. Steps to reduce the number of Sub-Treasuries by abolishing those at Dist. Headquarters are being taken (F. 2370-16); and all such in the Northern Division have been abolished. M. must then arrange (a) to advise H. D. C. of over-collections, when discovered; (b) to get advances for paying C. A. and Pensions. The number and arrangement of Mahals change so frequently that attempts to keep up a correct schedule have proved useless. The Supts. at Matheran and Mahabaleshwar deal direct with the Huzur Treasury for their "Treasure chests" (F. 2954-16).

DISTRICT NOTES.

1. P. is required (R. 5515-69, 5923-70, 6129-03) to be on tour for 7 months of the year and spend at least seven days at each taluka for audit (R. 5815-86). The audit, and Taluka inspection now taking the place of the old Jamabandi, will probably require more than ten days. Time spent during August or September away from headquarters on duty will be counted into the seven months (R. 438-12, 3719-71). Camps should not last less than seven or eight days. The idea that four or five villages can usefully be inspected in one morning must be abandoned. Such rapid visits should be disallowed except of course when it is necessary to cover a lot of ground while examining the general condition of crops or an epidemic or some other matter which requires only a short time in each village. C. should tour at least four months and *visit* (not necessarily audit or inspect) 20 villages per month and visit all talukas within 2 seasons at most (R. 4923-71) and do the audit of two talukas each year (R. 4305-78). Strict orders on these points are unnecessary: principles are laid down in R. 2876-60, 5138-74, 10079-85, 7103-86, 6719-93, and comments on hurried tours, and calling people away from their villages in (R. 4767-70, 4966-74, 5645-76, 6072-77). The most important general pronouncement is in G. letter R. 6194-08.

2. At headquarters there is usually a Taluka as well as the Huzur Try. To pay bills at the Taluka Try, instead of at the Huzur would require their entry in the Day Book and Daily Sheet and afterwards incorporation in the Huzur Books just as though they had been paid at the Huzur. Therefore, as a general rule payments should not be made at the Taluka Try, at headquarters. This argument does not apply to receipts, except those which have to go in detail into the Day Book direct. These latter, therefore, should be referred to the Huzur Try, while L. R. and other receipts, which can be collected through a subsidiary Rgr. and only their totals passed on the Huzur, can properly be credited at the Taluka.

3. V. F. VII-XII last for 10 years. The restoration of B. M. is supposed to be completed in the same period or less. The cattle census and some other statistics are also quinquennial. Now if all these items fell to be done in the same year there would be the risk of a break-down. Therefore, it will be seen that in fixing dates for quinquennial and decennial returns in this Manual it has

been arranged that this does not happen. Similarly, every effort has been made to secure that the preparation of different sets of statistics do not fall in the same month : so too in the Tagai Manual. But this Manual only covers a portion of the account and statistical work of a District and C. should arrange as far as he can for other work in the same way. There are many Talukas in which different groups of villages were brought under the R. R. in different years and therefore the re-writing would not all fall in the same year for the same taluka. This will ease the work of P. and D. I. L. R. and spread it over the ten year period. C. should have a calendar, attached to his calendar of L. R. settlements, by which he may watch these matters and make the best dispositions he can. In order to make one village or group of villages synchronize with some other group, it will be better to direct that its Index should be kept for one year *longer* without being re-written rather than the contrary. But if on the other hand it is known that the record is very imperfect and mutations have been numerous and that it will be well to make a fresh start a little earlier, in that case some of the groups may be ordered to re-write one year earlier.

4. It is most important that the Taluka returns should be submitted at the close of the year punctually. In the past a great evil had grown up. In order to provide figures for the Administration Report (which was due before M. had usually completed their accounts) C. and P. used to call for numerous statistics and returns in advance of the ordinary annual District returns. The preparation of these threw back still later the completion of the year's accounts. Even G. and Comr. often called for these advance and supplementary statements. The arrangements now made put an end altogether to this necessity. Clearly M. is more likely to keep his accounts well and submit them punctually if nothing else is called for. The standard form for the Administration Reports of Comr. C. and P. will be found in the Chapter on District Accounts and it is indicated therein how all the necessary figures can be got from the authorized existing annual statistics and returns without any supplement.

5. The H. D. C. is a sort of Personal Assistant to C. for Try. and account work and is prohibited (F. 1377-85) from corresponding with him. That is to say, he may not address to C. formal letters, numbered and dated in a correspondence Repr., and require similar formal replies from C. All correspondence between them will take place just as between C. and his Chitnis ; that is to say, it will either be oral or by unofficial office notes. H. D. C. can put up drafts or propose letters to C. for sanction and, when C. has approved, they can be signed by H. D. C. "for C."

6. C. is required to make an annual inspection of the Try. (F. 1616-74 and G. letter R. 7919-11). Points to which attention should be given are detailed in Appendix 8-C, order 5 of C. A. C., 8th Edn., 1935. P. will also inspect Taluka Sub-Treasuries and answer for questions in the S. T. Manual.

SCHEDULE OF FORMS.

The following is a schedule of all the Village, Taluka and District forms with their appendices, etc. It also gives the reference to the A B lists (R. 11648-14) regulating their period of preservation, and also serves the purposes of a *calendar of periodical returns* for all these accounts. The Fourth (1915) edition gave comparative figures of the old forms and the number of columns which they contained and showed how large a saving was made by this new Manual and system. It can be consulted in the Records.

Some of these forms must be printed as Standard forms in full. For others we require only printed strips containing the standard headings. These strips can be used for the preparation of registers by pasting at the head of the first page. Subsequent pages can be ruled with the requisite number of columns without headings but with only the *number* of the column written when necessary at the top. Another method of using such strips is to paste them at the beginning of the register in such a way as to overlap the top of the pages so that when they are folded outwards all the columns of the interior pages fit under the proper headings. This method is open to the objection that the headings are liable to be torn off. If, therefore, it is resorted to, the page containing the headings should, for registers much in use and bulky, be mounted upon cloth. For the remaining forms it is directed that the headings and form should be prepared in manuscript. It is not economical to print those forms of which only one or two are required per annum in each District or Taluka. But whenever the headings are complicated, and likely to be erroneously prepared if not supplied in print, they are put under the second class so that a stock of printed headings can be maintained.

The letters S, H and M (for Standard, Headings, and Manuscript) placed before each of the forms indicate how it should be classed, and B is added to those which should be issued in book form, with 25, 50 or 100 sheets.

VILLAGE FORMS

	New	Due date for completion, etc.	Place of filing, period of preservation and Number in A B lists	Remarks
	(1)	(2)	(3)	(4)
S	<i>Register of Lands</i> I	Continuous for settlement period.	T.B. (Lr. 15)	At Revision Settlement (See R-10567-15).
S	Abstract ..	26th July (if changed) ..		
M	<i>Forest Register.</i> IA	Continuous ..	V.C. (Lr. 16)	
H	<i>Register of Leases.</i> II	As I,	V.C.	
H	Abstract (annual) <i>Register of Alienated Lands.</i> III	26th July, if changes occur. .. As I, ..	(Lr. 17) T.A. (Al. 30)	
S	Abstract ..	26th July ..	(D, after audit)	
H	<i>Register of Miscellaneous Land Revenue.</i> IV	26th July (Totals to be sent)	V.C. (Lr. 89)	
S B	Counterfoil form ..	Continuous ..	V.C. (Lr. 91)	
S	<i>Tharavband, or Annual Summary of fixed and fluctuating Revenue.</i> V	26th July (send to Taluka before 31st).	V.B. (Lr. 92)	
S B	<i>Diary of Rights and mutations.</i> VI	Till volume is filled ..	V.A. (Lr. 64d)	
S	<i>Index of Lands.</i> VII	Decennial		Loose Leaf Ledger System (except in Marathi Districts, where bound books are under trial).
M	with VIIA Tenancy Register and XII Crop Regr. VII-B	Closed annually on 30th June (Tenancies). 30th June ..	V.A. (Lr. 66d) V.B. (Lr. 80a)	
M	Abstract of Tenancies.			
M	Schedule of new Hissas.	30th June ..		
M	Disputed cases		V.B. (Lr. 67)	
M	Heirship and Succession St.	26th July, annual, but old one is kept till all entries are disposed of.	V.B. (Lr. 67a)	
M	Fee St.		V.C. (Lr. 71)	
S B	Quarterly extract of mutations in alienated Land. <i>Register of Holdings.</i> VIII A	1st October, January, April and July.	T.B. (New)	
S	with index. Holding sheet	Decennial unless owing to numerous changes in the entries in any village the Collector orders rewriting therein earlier. Corrected annually before 1st instalment.	V.C. (Lr. 79)	
S B	<i>Annual Ledger of Dues and Recoveries.</i> VIII-B	Throughout year, closing 26th July.	V.C. (Lr. 87)	
S B	<i>Day Book and Receipt.</i> IX	Closed on 26th July ..	V.C. (Lr. 125)	
S	<i>Chalan or Invoice of For Land Revenue</i> X	<i>Remittance.</i> When required ..	V.D. (Lr. 126)	
M	For other Revenue Na.	Do. ..	Do.	
H	Forms for coercive processes. <i>Test Balance Sheet.</i> XI			
M	Abstract of remissions.	Closed before 31st July ..	V.C. (Lr. 88)	
S	<i>Crops and Tenancies.</i> XII	15th May (or earlier) ..	V.B. (Ag. 18a)	Loose Leaf Ledger Form.
	combined with VII and VII-A.			

VILLAGE FORMS—contd.

	New	Due date for completion, etc.	Place of filing, period of preservation and Number in A B lists	Remarks
	(1)	(2)	(3)	(4)
H	<i>Abstract of Crops, Falls and Irrigation.</i> XIII	31st May ..	V. B. (Ag. 19)	
H	<i>Irrigation abstract</i> <i>Birth and Death Register.</i> XIV	Monthly copies; 31st December.	Keep 2 years in Village then VA.(Med.28).	
H	<i>Vaccination Register,</i> XIV A	Close on 31st Dec. ..	V. B. (Med. 28)	
H	<i>Epidemics Register.</i> XIV B	Close on 31st Dec. ..	V. C. (Med. 28)	
S	<i>Daily Report of Epidemics.</i> XIV C	Daily when needed ..	V. C. (Med. 28)	
S	<i>Report of Cattle Disease.</i> XIV D	Daily when needed ..	V. C. (Vet. 1)	
H	<i>Census of Cattle and Resources.</i> XV	Quinquennial, before 1st July 1916, etc. *February 1920.	V. C. (Ag. 33)	*R. 6368—16.
M	<i>Census of Sources of Water-supply.</i> XVI	Decennial—31st December 1932.	V. C. (Ag. 34)	
S	<i>Abstract</i> .. <i>Correspondence Register.</i> XVII	10th May 1933. Continuous ..	V. B. (Ad. 52)	
M	<i>Index of Standing Orders, etc.</i> XVIII	Permanent ..	V. A. (Ad. 25)	
	<i>Electorat Roll whenever ordered.</i>			

TALUKA FORMS

M	<i>Day Book of Land</i> I	<i>Revenue Receipts.</i> Monthly and 20th November 31st March, and 25th July.	T. C. (Lr. 130)	
M	<i>Expansions of Day Book.</i> <i>Register of Leaves.</i> II	31st March (usually) .. Permanent ..	T. C. (Try. 38)	
M	<i>Register of Alienated Lands.</i> III	25th July (but not rewritten till necessary).	T. C. (Al. 31)	
S	<i>Register of Demands and Recoveries, by Villages.</i> IV	(Like T. F. I.) ..	T. B. (Lr. 131)	
S	<i>File of reports of the details of Misc. L. R. (V. F. IV).</i> <i>Abstract Return of</i> V	31st July .. <i>Demands and Recoveries.</i> 10th December, April and August.	T. B. (new)	
H	<i>Coercive Processes Register.</i> VI		H. D. (Lr. 132)	
H	(a) minor (b) major <i>Abstract of Arrears and Remissions.</i> VII	25th August due to Taluka on 1st September. Do. ..	T. B. (Lr. 148)	(R. 4477-02).
H	<i>Summary or Taleband of Areas.</i> VIII-A	Do. ..	T. B. (Lr. 101, 151)	
H	<i>Summary or Taleband of Revenue.</i> VIII-B	Do. ..	T. B. (Lr. 104)	
H	<i>Plus and Minus Statement of Area.</i> IXA	25th August due to Taluka on 1st September.	T. C. (Lr. 104a)	
H	<i>Plus and Minus Statement of Revenue.</i> IXB	Do. ..		

TALUKA FORMS—contd.

	New	Due date for completion, etc.	Place of filing, period of preservation and Number in A B lists	Remarks	
	(1)	(2)	(3)	(4)	
S	<i>Local Fund Calculation Form.</i> X	Do. (also Monthly) .. 31st July ..	T. C. (Try. 114a) T. C. (New)	(a) Those dealt with by C and Alienation Office are filed in that office.	
	*Annual Admn. St. of R. R. (see Sec. V. para. 20. p. 94. Copies of Mutations of alienations.	Quarterly, 10th April, July, etc.	T. B. (a) (New)		
M	<i>Ledger of Instalments.</i> XI	Toddy closes 25th July, C. Liquor, etc. 31st March.	T. C. (Try. 45)		
S	<i>Statement of Alterations in Cash Allowances.</i> XII	Continuous ..	T. A. (Al. 78)		
M	<i>Ledger of Cash Allowances.</i> XII same sections as before.	Five years ending 25th July	T. C. (Al. 80-83)		
M	Abstract ..	After 25th July Due to C on 15th Aug.			
M	<i>Day Book of Cash Allowances.</i> XIV in 3 sections.	25th July (Monthly Total also).	T. C. (Al. 84-87)		
H	<i>Register of Payments to Witnesses.</i> XV	Fortnightly or Monthly Bill	T. C. (Mag. 5)		
S B	<i>Register of Payments for Prisoners.</i> Jail Forms B. C. D. and G.	Fortnightly or Monthly Bills; monthly Return on 1st.	..		These are in the Jail Manual.
M	<i>Day Book of Permanent Advance.</i> XVI	Weekly Bills. Balance on last Treasury day of month. Annual Certificate due 10th April.	T. C. (Ad. 89)		
M	<i>Deposits Accounts.</i> XVII (a) Bhatta (b) Copies Form A	Continuous ; but balance monthly and on 31st March.	H. and T. C. (Ad. 51 and 94)	Copy Application Form should be S.	
S	Form B				
M S B	Receipt Book (counterfoil) for Deposits for Bhatta and Copies.				
M	(c) Alahida Vahi ..	Continuous : balance monthly and 31st March.	T. C. (Ad. 90)	About 60 Forms bound in a book to last 5 years.	
M	(d) Other deposits	Annual Clearance Report 10th April.	T. C. (Try. 109)		
S	<i>Price Register.</i> XVIII (Retail)	20th of each Month ..	T. A. (Ag. 26)		
S	XVIII-A (Wholesale)				
S	Wages XVIII-B ..	Quinquennial ..	H. C. (Ag. 31)		
S B	<i>Rainfall Register.</i> XIX	Weekly on (Monday) ..	T. C. (Ag. 3)		
*H	<i>Annual, Crops Statistics.</i> XX	20th June ..	T. B. (Ag. 21)		*With Crop heads blank.
M	Abstract of Irrigation.				
S	Do. Fallows Forecasts ..					Various dates see V. F. XIII.	T. C. (Ag. 8)
M	<i>Vital Statistics.</i> XXI	Complete posting by 20th January.	T. B. (Med. 29)		

TALUKA FORMS—contd.

	New	Due date for completion, etc.	Place of filing, period of preservation and Number in A B lists	Remarks
	(1)	(2)	(3)	(4)
H	Quinquennial Cattle Census. XXII	10th *February 1930 ..	T. B. (Ag. 35)	*R. 6368-16.
M	Decennial Water-supply. XXIII	15th May ..	T. B. (Ag. 36)	
M	Assistance Suit Rgr.	Close on 31st March but keep old Rgr. till all cases cleared.	T. B. (Lr. 135)	

DISTRICT FORMS

S	Four Monthly Wasul Baki ..	15th December, April and August.	H. D. (Lr. 132)	
*	Half Yearly Return of Revenue Advances.	15th April, October ..	H. D. (Lr. 168)	*Prescribed in other Manuals or according to Bo. T. M.
(a)	Annual Broad-sheet of District Areas. I	15th September ..	H. B. (Lr. 159)	
(a)	Plus and minus supplement.	Do. ..		
S	Broad-sheet of District Revenues. II	Do. ..	H. C. (Lr. 157-8)	(R. 722-12).
(a)	Plus and minus supplement.	Do. ..		
(a)	Broad-sheet of Land Alienations. III	1st September ..	H. C. (Al. 132)	
S	Quinquennial Incidence of Land Revenue. IV	1st October 1916, etc. ..	H. B. (Lr. 167)	
M	Statistics of Holdings. V and	1st October 1917, etc. ..	H. B. (Lr. 163)	
S	Collecting Card Annual Statistics of Coercive Processes. VI	15th September ..	H. C. (L. 164 a)	
M	Decennial Return of Non-Rayatwari Tenures. VII	1st October 1921, 1931, etc. ..	H. D. (Lr. 165)	
(a)	Agricultural Returns. Annual Crops.—I	1st July (R. 5350-19) ..	H. B. (Ag. 25)	
(a)	With irrigation details.	Do. ..	H. C. (Ag. 22-4)	
(a)	Quinquennial Cattle.—II	20th* February 1920, etc. ..	H. C. (Ag. 37)	*R. 6368-16.
(a)	Water-supply. III	20th May 1923 ..	H. C. (Ag. 38)	

(a) Same as Taluka Forms.

VILLAGE FORM I

A. D. 1907-08.

Village Nahigaon, Taluka Bulsar

Land Register.

	Dry	Garden	Rice
Maximum Rates per acre	3 0 0	12 0 0	7 8 0
Akasa	..	..	..
Himayat	..	4 0 0	3 0 0
Others	..	..	..

Village Nahigaon,

Year of introduction, 1897.
Expiry of Settlement, 1922 (because rest of Taluka expires in 1922).
Survey Group II.
First instalment 5th January, Second 5th March (L. R. R. 116).

Survey No. (1)	Tenure (2)	Total area (3)	Deduct unculturable, unassessed and unavailable for cultivation		Agricultural assessment (6)	Dry-crop			Garden*			
			Kind (4)	Area (5)		Kind (7)	Area (8)	Assessment (9)	Kind (10)	Area (11)	Assessment (12)	
												A. g.
—					A. g.	Rs. a. p.		A. g.	Rs. a. p.		A. g.	Rs. a. p.
1A	Khalsa	18 7			21 0 0							
		17 28			18 15 0							
1B	Khalasa N. A. ..	0 20	Buildings ..	0 20	52 0 0	Warkas ..	34 10	52 0 0				
2A	Restricted ..	34 10			32 4 0		16 6	32 4 0				
		16 6			31 4 0		15 11	31 4 0				
2B	Khalsa ..	18 4			19 12 0		18 4	19 12 0				
		14 2			10 10 0		14 2	10 10 0				
3	Village Government service Inam.	6 6			7 0 0	Jirayat ..	5 6	4 0 0				
4	Jat Inam ..	19 12			19 0 0	Warkas ..	15 0	4 0 0	Motasthal ..	3 9	9 8 0	
5	Khalsa ..	1 2			1 8 0	Jirayat ..	0 9	0 14 0				
6	Do. ..	11 29	Nala ..	0 25	7 0 0	Do. ..	10 20	5 8 0				
7	Restricted ..	10 20			5 8 0							
8	Khalsa ..	20 0			10 0 0	Rabi ..	24 30	16 0 0				
9	Do. ..	25 0	Rocky Road ..	0 6	16 0 0							
10	Devasthan Inam ..	12 17			18 12 0	Jirayat ..	8 17	5 0 0	Dhekudiat (a) ..	1 0	4 0 0	
11	Watan Inam ..	22 10			45 0 0	Do. ..	10 0	5 0 0	Patasthal (c) ..	4 0	20 0 0	
									Dongri ..	8 10	20 0 0	
									Uttam (d) ..	1 0	2 2 0	
12	Khalsa ..	10 5			20 4 0							
13	Village community Service Inam.	2 4			3 0 0							
14	District Hereditary Officer's non-service Inam.	10 15			12 6 0	Rabi ..	10 15	12 6 0				
15	Khalsa, N. A. ..	6 8	Factory ..	6 8	61 8 0							
16	Khalsa ..	25 0										
	Carried over ..											

	Brought forward	..												
17	Khalsa	..	1 35			6 13 6						Agri. (c)	1 35	6 13 6
18	Do. (public purpose)	..	10 25	Tank	..	10 25						Uttam	4 32	6 8 0
19	Do. (Unoccupied)	..	4 32									Dhekudiat	4 0	8 0 0
20	Do.	..	6 30											
21	Personal Inam	..	15 20						Jirayat	2 30	2 0 0			
22A	Khalsa, N. A.	..	5 0	Brick field	..	5 0			Do.	5 20	3 0 0			
							Nil.							
22B	Do.	..	2 20	Building	..	2 20								
23	Khalsa (special)	..	15 0	Forest	..	15 0								
24A	Do. (public)	..	19 30	Free Pasture	..		19 12 0		Do.	19 30	19 12 0			
24B	Do. (special purpose)	..	0 10	School	..	0 10	0 10 0					Uttam	0 10	0 10 0
25A	Do. N. A.	..	25 0	Salt pans	..	25 0	25 0 0		Do.	25 0	25 0 0			
							Nil.							
25B	Do.	..	100 00			100 00	Unassessed							
26A	Non-agricultural Miscellaneous Inam.	..	1 0	Gymnasium	..	1 0	2 0 0		Do.			Uttam	1 0	2 0 0
							Nil.							
26B	Khalsa (public purpose)	..	1 0	Dharamshala	..	1 0	1 0 0		Do.	1 0	1 0 0			
							Nil.		Jirayat					
27	District Hereditary Officers' Inam, non-service.	..	25 0	Sand	..	0 20	60 0 0		Do.	24 20	60 0 0			
28	Khalsa	..	15 0				30 0 0		Do.	15 0	30 0 0			
29	Saranjam	..	10 5				20 4 0		Do.	10 5	20 4 0			
										222 12	265 12 0		29 7	79 9 6
													27 37	76 15 0
	Total	..	494 12			136 8	526 13 6			221 12	264 12 0			
		1907-08	..			137 18	524 3 6			217 10	255 10 0			
		1908-09	..			138 18	523 3 6			216 15	254 10 0			
		1909-10	..				512 0 0			191 15	229 10 0			
		1910-11	..				511 0 0							
		1911-12	..				471 0 6							
		1912-13	..											

and assessment						*Details of water share included in (12), (15) and (18)		Public rights of way and easements	Particulars of alterations	Orders sanctioning changes	Remarks
Rice*			Others*			Kind	Amount				
Kind	Area	Assessment	Kind	Area	Assessment			Kind	Amount	(21)	(22)	(23)	(24)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)				
	A. g.	Rs. a. p.		A. g.	Rs. a. p.		Rs. a.				
			Bhatha (a)	18 7	21 0 0				Correction on account of land 0-19 taken up for Railways.	M's No. 310 of 4-11-1911.	(a) Gujarat. (b) Kanara. (c) Konkan. (d) Parts of Surat.
				17 28	18 15 0						
									Hissa 1A/4C having been resigned is "Unoccupied Government Land", the assessment being recoverable jointly from the occupations of the other hissas, see foot-note 3.	Collector's No. 94 of 9th March 1912.	
									Correction on account of land being forfeited and part given back on restricted Tenure.	M's No. 21 of 13-8-1908.	
									Correction on account of 35 g. being washed away by river.	M's No. 22 of 20-12-1911.	
									Correction owing to land 4a. 2g. being taken up by Railway.	M's No. 310 of 4-11-1911.	One G. well.
Old ..	1 0	3 0 0				Akasia ..					
Old ..	1 12	5 8 0				Column Mot.	12	3 12			
						Column Akasia.	15	1 10			
						Himayat ..		1 10			
			Pulan (c) ..	0 33	0 10 0						
			Gazni (b) ..	11 4	7 0 0						

			Do.	..	20 0	10 0 0			See note to S N. 9.		One farm house 2 Mango trees belong to G. Sub-Judge, Bulsar, in O. S. 191/1935 forwarded, with M's R. T. S. 17-3-3-06.
MMM Old	..	1 0	5 12 0	Bhatha	..	2 0	4 0 0	Column 12 Dhekudi.	1 4		
								Column 15 Akasia.	1 8		
								Himayat	..	1 8	
								Pat	..	10 0	
Old	..	8 3	16 4 0	Do.	..	1 2	1 14 0	Column 15 Akasia.	10 0		
Sweet new	..	5 0	10 0 0	Pulan	..	2 4	3 0 0				
Salt Old	..	5 0	10 0 0	Pulan	..	5 0	16 8 0				Ten teak trees belong to owner as fees are recovered M's 200 of 1-7-06.
Sweet old	..	10 0	25 0 0					Column 15 Akasia..	2 8		
								Do.	5 0		
											Public right of way on the top of the bank to the north from village to Vithoba's temple.
											P.'s order of 15-6-12.
											Permission is given to plant and rear 50 Mango trees to Manaji Jadav.
Sweet old	..	5 0	15 0 0					Dhekudi	..	5 0	
Salt new	..	5 0	12 0 0					Akasia	..	5 0	
								Position Class	..	2 0	
								Himayat	..	2 0	
Sweet old	..	5 0	5 0 0					Himayat	..	3 0	
											Forfeited in default of land revenue in 1902 and is G. un- occupied waste.
											Survey correction owing to N. A. use for bricks.
											M.'s L. of 11-3-12.
											Right of way as shown in Form
											IA.
											Right or water course to S. N. 4 and passage for the holders of S. N. 7-8-9.
											Assigned as tree pasture and cattle stand till wanted for cultivation.
											(C.'s L. N. D. 6-6-5-98).
											Survey correction land being assign- ed revenue free to Local Board.
											C.'s. L. N. D. 54-10-7-08.

and assessment						•Details of water share included in (12), (15) and (18)		Public rights of way and easements	Particulars of alterations	Orders sanctioning changes	Remarks
Rice*			Others*			Kind	Amount				
Kind	Area	Assessment	Kind	Area	Assessment			Kind	Amount	(21)	(22)	(23)	(24)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)				
	A. g.	Rs. a. p.		A. g.	Rs. a. p.		Rs. a.				
									Survey correction land being given for Salt Manufacture.	C.'s L. N. D. 95 of 20-3-1912.	<i>Vide V. F. II (iii) [1].</i> <i>Vide V. F. II (iii) [2].</i>
									25 acres have been given for reclamation at 0-4-0 per acre for 20 years.	C.'s 510 of 15-7-1901.	
									Survey correction on account of land being given partly revenue free.	C.'s L.N. D. 54 of 10-7-1908.	
									Survey correction land being assigned revenue free.	C.'s L.N. D. of 13-7-1909.	
									Relinquishment being accepted M.'s No. of	C.'s No. 400 of 20-7-10.	
									The land being unoccupied is given on reduced terms for 10 years.		
	16 15	171 8 0		60 10 59 31	64 0 0 61 15 0		61 12				
	41 15	120 8 0					54 12				

Survey No. (1)	Tenure (2)	Total area (3)	Deduct unculturable, unassessed and unavailable for cultivation		Agricultural assessment (6)	(7)
			Kind (4)	Area (5)		
	(Continued)	A. g.		A. g.	Rs. a. p.	
	Village site ..	2 0		2 0		See S. N. I. A and 2B. See S. N. 2A.
	Roads ..	4 10		4 10		
	*Railways ..	2 20		2 20		
	Rivers and Nalas ..	7 1		7 1		
		4 20		4 20		
		5 15		5 15		
	Total area not included in Survey numbers.	13 10		13 10		
		18 26		18 26		
	Grand Total ..	507 22		187 4	471 0 6	
	1912-13.					

Note.—All Teak, Sandal, and Blackwood trees are reserved as G property.

(1) But occupants who have once purchased the standing teak in their lands, are allowed all subsequent teak growth. [The terms of this note will vary according to locality.]

(2) When a Village or Town site is extended under L. R. C. 126 a note should be made in V. F. I. against the S. Nos. affected. This extension will not operate to alter the tenure or assessment or the rights over any land; but will render it liable to city survey.

(3) When a hissa is resigned, it becomes unoccupied Government land, but the assessment fixed on it is due jointly from the occupants of the other hissas under section 117-B of L. R. C. Such a hissa is throughout the accounts retained under the head 'occupant' and its assessment under 'fixed Land Revenue' notes being made wherever necessary of the fact of its being unoccupied.

Difficulties of classification in framing the Abstract :—

(i) All Inam land (except that under Cl. VII which is granted for N. A. uses) was first given for agriculture. It falls under A (1), (d). If we find some of it used for N. A. and even paying a rent or assessment to the Inamdar and L. F. upon an N. A. value, (see also L. R. C. 134) C has little control over its use and we have no Inam head under the main head B. Therefore leave the N. A. Inam land under A (1) (d) but if its area, etc., is known then make under that head a note, as we have done under B (II) (d) Village site of the area actually used for N. A. though falling under the Main head A. We shall then have more accurate knowledge of the real N. A. area if it be ever in question.

(ii) In cultivable S. N. the P. K. area of both classes is deducted and carried to B. I (a) or B. II (h). Now suppose the whole S. N. in which it was deducted is converted to Forest or to N. A. uses, etc. The P. K. is most probably reabsorbed in the parent area and no longer needs to be separately treated. It will remain on the Survey Records in case the land ever goes back to cultivation; but in each such case an order is required as to how the P. K. should be dealt with. For instance it would be no use recording in this Abstract that a hunter of land out of the Railway Station was "Pot Kharab".

(iii) When the village site comes under exact large scale survey for C. T. S. purposes, it will probably be found that the area differs from the old agricultural survey: so too the area of its roads, tanks, etc., will now be known more accurately. The new area should be substituted for the old, by K. J. P. and perhaps the gross area of the village may have to be increased or reduced. In a City Surveyed area the Maintenance Survey or must annually make up his abstract of the area in the C. T. S. limits and hand it to K. for incorporation in the Abstract and thence into Taluka accounts. The Abstract should be prepared in 2 cols. for village and C. T. S. and at Jamabandi each will be separately responsible. Then the total of the 2 cols. will be the Tharavband Total. [Fuller details in C. T. S. Manual].

ABSTRACT

		Area	Assessment
		A. g.	Rs. a. p.
A. Land for cultivation—			
I Assessed—			
(a) Occupied Khalsa—(i) Ordinary Tenure		132 16	162 10 6
(ii) Restricted Tenure		25 31	36 12 0
(b) Unoccupied Khalsa†		4 32	6 8 0
* (c) Land free or reduced by special agreement		15 0	30 0 0
* (d) Inam (of which in N. A. use A. g.)		122 29	215 6 0
Total assessed ..		300 28	451 4 6
II (a) Unassessed (Leased 25 acres)		100 0	..
(b) Unassessed and assigned for special use (e.g., agricultural form, Rice breeding Centre, etc.).		..	..
Total A ..		400 28	451 4 6
B. Land not available for cultivation—			
I Uncultivable—			
(a) Pot Kharab		1 9	..**
(b) Rivers and Nalas		5 15	..**
Total ..		6 24	..
II Assigned for public and special uses—			
* (a) Forest (woodland plots—A. g. as per V.F. II-iii)		15 0	..
* (b) Kuran		19 30	19 12 0
* (c) Free pasture, cattle-stand		2 0	..**
* (d) Village site (leased A. O. g. 9 y. 6l)		10 25	..**
* (e) Tank		7 1	..**
* (f) Burial ground		0 6	..**
* (g) Railways		4 10	..**
* (h) Pot Kharab assigned for roads, (0-6) water courses, etc. .. .. .		..	..
* (i) Roads and Paths .. .. .		..	..
* (j) Cantonment lands (Military camp, shooting range, etc.) .. .. .		..	..
* (k) School .. .. .		..	..
* (l) Dharamshalas .. .. .		..	..
Total ..		58 32	19 12 0
III Leased out or granted (on conversion of use) of S. N. for N. A. uses including inams of class VII—			
(a) Bungalows and other human residences		3 0	..
* (b) Factories, Mills and Industrial buildings		6 8	..
* (c) Brick-fields, Timber yards, etc. (not built on)		5 0	..
* (d) Play-grounds, etc.		1 0	..
* (e) Salt-pans		25 0	..
(f) School (local board)		0 10	..
(g) Dharmashala (local board)		1 0	..
Total ..		41 18	..
Total B ..		106 34	19 12 0
Grand Total of Village ..		507 22	471 0 6

**Excluded from S. N. 18a. 26g.

Dated

Examined (date)

(Signed)

(Signed)

Patel.

Jamabandi Karkun.

(Signed)

(Signed)

K.

M.

†“ To compile this Abstract if there are more than 4 or 5 such S.N., K would have to make a list, which he should keep for the use of inspecting officer”.

VILLAGE ACCOUNTS

Remarks on V. F. I.

This is the starting point of L. R. accounts. It exhibits all the lands of the village and shows what fixed revenue is derived from them. After the completion of a Revision Settlement, the Land Records Department will provide a full certified copy of the Akarband. From the old Rgr. notes as to rights of way and other points suitable for col. 21 or 24 will be brought forward and compared and signed by M. No copy is required at the Taluka. When the Rgr. becomes tattered or dirty or over-full of corrections, M. can at any time order its re-writing and will check and sign the new form as above. In most villages the form will last for the 30 years of the Settlement period. It is not prepared in Inam villages surveyed only for R. R. purposes but not settled.

2. The abstract is very important. This must be written afresh every year *in which there is any change*. Upon this abstract the Tharavband (V. F. V.) is founded.

3. The abstract first accounts for all land under cultivation and including 'hadi' (but not 'beta') lands in Kanara. Then for the land not under cultivation. But we do not exhibit in this form the revenue derived from the latter class. This will be shown in V. F. II. The general rule is that when land, whether assessed for agriculture or not, is permanently or for a long period assigned (L. R. C. 38) for any N.-A. purpose, its agricultural assessment is struck off, and if any N.-A. assessment is then imposed, it appears in V. F. II. The assessments in V. F. I. are fixed by the Settlement Department; those in V. F. II by C. under rules. When land is assigned for N.-A. purpose but it is probable that after a few years it may revert to agriculture, the assessment is allowed to stand unchanged and is then deducted in the Tharavband, *see* how S. N. 24-A is treated.

4. Whenever a S. N. is found by the Settlement Department to contain separate categories of land assessable in different ways, these portions are shown in V. F. I. and will remain distinct in the Land Records but the old Pot Nos. and Phalni Nos. and recognised shares of S. N. (in so far as they were only differences in occupancy and not in category) are now ceasing to be recognised when actual holding no longer coincide: (R. 6600-18). It is very important to preserve, as far as we can, the number of each S. N. unchanged; otherwise, after a century, it would be very difficult to trace out what land was referred to in a document. When S. N. 2 is divided into two portions, the first part should be numbered 2-A and the second 2-B, and so on. No portion should remain numbered "2" as that will be confused with the original undivided No. If portion 2-B is again sub-divided into portions, these should be numbered 2-B-1, 2-B-2, and so on. But when a number of small S. N. is amalgamated into a single No. there is no other course possible except to put a footnote in V. F. I. to the new No. saying that it was "constructed out of old S. N. 17, 18-A, 18-B, 19-A, 19-B", and so on.

5. Although in making his demand for revenue K is not concerned with the way in which the details for the demand are made up, still it is expedient to exhibit these details for public information in V. F. I. The Specimen form shows 3 kinds of land, and provides another column in which any other kind of less common occurrence can be noted. It was at one time sanctioned that V. F. I. might be drawn up in 5 different ways *according to the Part of Presidency in which the village was situated. But the forms now given can be drawn up in more than different ways.

Some villages have no garden land. Some have no rice land. All the columns for kinds of land are optional and should be given such of the above headings as are required by the Survey Akarband. There are very few villages in which there are more than the 4 recognized categories of land.

Therefore, the form given meets all cases just as well as 5 separate forms. The form of Akarband used in the survey office for each district and taluka will contain the heads required in that locality; and V. F. I. will naturally coincide

* (R. 6445-13.) The headings sanctioned were (with area and assessment under each):—

- (a) C. D. and S. D. and above-Ghat Talukas of Kanara in garden villages, Jirayat-Rice-Garden (Patasthal, Motasthal etc.)—other.
- (b) D., not containing rice or garden) Jirayat.
- (c) (Konkan and Kanara below Ghats) Rice (sweet and salt)—Rabi—Garden (Agri. Dongri)—Pulan, Warkas (Khushki—other (Gazni).
- (d) (Gujarat) Jirayat-Rice Land Share (old and new), Water Share; Akasia (old and new), Himayat (old and new)—others.
- (e) (4 Southern Talukas, Surat). The same with the addition of Dekudiat (soil and water) and Bhatha and all the headings again repeated under "Uttam Prakar".

6. Orders upon the grant of remissions and suspensions frequently allow the independent remission of the special rate imposed on many kinds of rice and garden lands for extra water facilities, without remitting the land-share.

For instance, some land is suitable for rice, because it is level and low-lying and collects rain water from the surrounding land by natural flow without any definite water courses or other constructions. Still it gets more water than the direct rainfall and so it has a water facility termed Akasia or "water from the sky". Other land enjoys water flow from tanks (Himayatprotection), wells, streams diverted into Past or water courses, rivers or tank water elevated by basket (Dhekudi) or by Mot. New rice land in Kaira is also assessed for water facilities under the designation of "Position class" and Kaira had a special form as V. F. I. under R. 9455-94. When the Settlement Department distinguishes between the amount charged for the quality of the soil and the amount charged (this not include 'sub-soil water' and position gunas in addition to bhag-annas) for these water facilities, Chas power (R 1991-13) in special seasons when the tank, river, or well runs dry the rainfall is abnormally short to remit the whole or half of the special charge for water. He does so when owing to scarcity of water the special irrigated crops for which the land is assessed could not be successfully cultivated. In order to assist in the rapid determination of the water charge on each S. N. (R 886992), (19) and (20) are provided. They are filled up even in the case of Inam land although here (the assessment being already reduced by the amount of the Nuksan) if the water-rate were ordered to be remitted, we should take off from the Judi only the portion indicated by the ratio of the Judi to the fully assessment. See L. R. R.)

7. (21) is provided for the note of public rights both against and in favour of G. such as rights of way, rights of water, and the like. Such rights as these are not fully provided for in the R. R. which deals only with *private* rights. If a Civil Court decrees that a certain plot of land now in private occupation possesses as an easement a right of way across another plot of occupied land, it is desirable to record this right, because when this land is ever relinquished, G. will succeed to the ownership of the easement. Also, it is not expedient to raise in consequence of inadequate records fresh controversies about rights once found against G. In certain tracts pathasthal assessment is, permanently or otherwise, abolished (R-4967-17). The S. N. which had the right of water from a bandhara are no longer marked by the assessment and if there is no Irrigation R. R. , a note must be made in V. F. I. against each S. N. , e. g., "Has right of water from Bandhara No. 3". If such notes (as to all rights here discussed and as to P. K. Cl. 2) have not been brought forward when the form is prepared a new at a revision settlement, it must be sent back to D. S. O. for completion.

8. (24) provides for notes as to wells and trees (R. 3480-78) and all G. or L. F. buildings *General* reservations of rights to trees (*see* L. R. Rules) will be noted at the foot of the form. Trees in G. land may belong to private persons, and trees in private land may belong to G. Also reserved trees may be sold by G. to occupants. Moreover, certain buildings are exempt from N.-A. assessment because they are farm, buildings, etc. In order to show that this exemption has been recognised and not merely overlooked a note is made in (24); *see* against S. N. 6. When, after Forest demarcation, rights to cut 'rab' or dahli in Forest S. N. are conceded they should be here unless there is a V. F. I.-A.

9. There area of the village site is given in lump. If a few plots out of the village site are leased their area is shown in V. F. II (i). The way in which the total area of such leased plots is noted (but not brought to account) in the abstract should be observed. Of course, we have once deducted the whole area of the village site as N.-A. and therefore we cannot a second time deduct the area of individual plots.

10. But hereafter in an increasing number of villages the whole village site will be brought under survey, R. 4054-01 and R. 5407-15. When it is so surveyed, all the plots whether yielding revenue or not (*see* L. R. Rules) or whether assigned as roads, etc. will be accounted for and abstract in the same form will be drawn up to exhibit all these plots. The Property Register will take the place of the section (i) of V. F. II. But one change need be made in the abstract of V. F. I. which will show the aggregate areas of occupied alienated (or Summary Settlement), public and specially assigned plots. Any land found in the village site belongs to these categories will then be brought to account in V. F. V.

11. Changes are likely to occur frequently in V. F. I. Slight changes of area will be discovered on re-measurement, or through diluvion, etc. Inams will lapse or be granted. Land will be assigned for public or N.-A. purpose, or will revert from those uses. For alterations in assessment and area on sub-division of a S. N., *see* R. R. Chapter para 25, p. 73. Any change involving an alteration in the agricultural assessment or the area of a S. N. or the formation of a new S. N. is reported to the Survey office and they, after correcting their own accounts (upon which V. F. I. was based) issue a survey correction statement (Kamjasti or Durusti Patrak). For powers to sanction changes in assessment during Settlement period, *see* L. R. R. M. will keep a note of these Patraks in T. F. IV (para 7, p. 235) and then will direct K. to the make necessary change in V. F. I. and the

order will be noted in (22) and (23). For this purpose the original entries in V. F. I must not be too crowded; one inch (not more) between each original line should be the standard. The abstract would be corrected and the explanation of the increase or decrease under the heads affected will be written in the 'Remarks' column of V. F. V. In the sample form, a few instances of corrections in V. F. I. are given, the cancelled figures being printed in *italics* but the specimen abstract is drawn up as it stood *after* the corrections. When the corrections have been made K. will certify the fact for use at audit.

12. K. will himself make all changes due to Kabulayats or Rajinamas of occupied land day by day as orders are received; he will note the fact that a Kabulayat or a Rajinama was received, especially Kabulayats for restricted tenure land, which must be taken and recorded (R. 8236-02), V. F. I (22) and will keep the document for 5 years only. No other index of such Kabulayats or Rajinamas is required except these notes.

13. No details about alienated land or the Judi thereon are now given in V. F. I, nor do show the names of the holders of such land. All that is dealt with in V. F. III, VI and VII.

14. At the head of this form K. should write the date of the first Survey Settlement and the subsequent revision settlements of the village and the year in which next revision settlement has been notified to be due. Also, he should note the maximum rates for different classes of land as intimated by Settlement Department and he should note the *group* in the Settlement report in which the village is classed. Also the dates fixed for the instalments, together with a quotation of the authority for these dates. When the form is first prepared or re-written, these particulars should be checked by M. and P.

15. The details of different kinds of land set apart for special and public purposes are not required for any subsequent accounts except only the area of 'Forest'. But it is always possible that G. or C. might want to know what was the total area in the Taluka assigned for some particular purpose such as burial grounds, playgrounds for schools, or anything of that sort. In order that K. should at once know all the purposes and all the areas so assigned in the village, it is useful once for all to write out the details in the abstract. Land is sometime transferred from one of these objects to another (*e.g.*, from tank to burial ground). It will make no difference in the Tharavband, but it will require to be corrected only in V. F. I. and its abstract.

16. In Khoti and unsurveyed Inam villages in which the R.R. has not been introduced the name of the occupant of each S. N. or part thereof must be shown in an extra column, and from time to time corrected upon sale, Rajinama, heirship, etc. Still, only the fact of actual possession will be recognised under the amended L. R. C. of 1913; the old "Pokhlist" Khatedar will not be revived (Revenue Proceedings, 240-14).

17. When land out of a S. N. is sold or gifted for N. A. use revenue free in perpetuity, under proper authority (*see* L. R. R. 33, 1930 Edn.), its area and revenue should be deducted under the appropriate sub-head of B. II or III according as it is public or privately managed. Any assessment which was imposed will be removed by a survey correction, and usually such a plot would be made into a separate S. N. But if it is a village site or out of road or other land not part of a S. N. then its area will be deducted from the area "set apart for public or special purposes" and transferred to the appropriate sub-head of B. II. When sold revenue free for a term, or when the assessment (usually the N. A. assessment) is allowed to be redeemed for a term (*see* p. 137) by a lump payment (on which L. F. is to be added) the original assessment is not to be written off by survey correction, but is deducted under "Land free or specially reduced" if agricultural or under B. II if N. A. and entry is made in the proper section of V. F. II to ensure that the exemption will not continue beyond the stipulated period. In both cases the fact that no revenue is leviable for ever or for a term is recorded in V. F. VI. When so sold to Railways or Local Bodies, the payment is collected at the Huzur or the Taluka and not at the village; only the survey correction of area is made by K.

18. When sold revenue free in perpetuity or the revenue is capitalised on transfer to a Railway, etc. L.F. is not leviable (R. 7887-93); such sale proceeds are credited to "Misc. L. R. free of L. F." When compounded for a term only, L. F. is included, and the credit is to C. L. R.

19. The above are "business" transactions for value received; but when revenue (agricultural or N-A.) is wholly or partly written off for any public or charitable, etc., purpose, then this "alienation" must be recorded in V. F. III; if the alienation falls under any of the classes of service or Devasthan (I to VI) then it goes under that head; but miscellaneous public and charitable grants come under a new class VII (R. 55-02) and the revenue remains on the accounts and is deducted as "Nuksan" of the alienation but is exempt from L. F. (R. B/34-22.) [*See* L. R. Rules for full details about powers to alienate the possession or the revenue of land.]

When land is gifted to or acquired by a public body or Department for a road or similar overt public use, it is assigned under sec. 38 L. R. C. : and its assessment disappears from V.F.I. by survey correction statement.

This is not done when there is possibility of the land being misappropriated by its assignees (R.B.34).

20. There has been a practice of starting the City Survey Tharavbands not with the full and rarely altered gross area but with the residue of G. land which remains after deducting all assignments for Municipal (or other) purposes, and all land sold or granted on Sanads free of revenue in perpetuity. This is objectionable and should cease because (a) it conceals the true full area, (b) many of these assignments are conditional and may revert to the public (i. e. G) and must be written out of sight.

Since agricultural lands are not subjected to a City Survey or included in the Property Rgr., they must continue to be shown in the ordinary V. F. I. and other village accounts. The maintenance of the Revenue Accounts for city-surveyed areas is more fully dealt in the City Survey Manual.

See Notes 27 (viii) and 76 (v) to the L. R. R. for house site assessed at Rs. 3,010 in Kanara Towns, assigned to local authorities.

VILLAGE FORM No. I-A.

Forest Register—Village Nahigaon, Taluka Bulsar, A. D. 1907-1908.

Survey No.	Area under forest				Rights recorded by the Forest Settlement Officer under the Act	Remarks
	Forest No., if any	Village Forest or Forest in Charge of Rev. Dept. (though under Forest Act)	•Protected Forest	Reserved Forest		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
23				A. g. 15 0	There is a right of way from village to Khandoba's temple. (Only one specimen entry is given).	Notified as reserved in G. N. 1234—10-4-82. The area by Forest Survey was 16a. 17g.

(Sd.)

Date 1st August 1907

Forest Settlement Officer.

Examined.

Karkun

Mamlatdar

(Sd.) RAMACHANDRA RAGHUNATH,
Village Accountant.

A-3494—5—B.

Remarks on V. F. I-A.

This form is required only in villages where there are more than 5 S. N. assigned as Forest. Where there are only five or less, all the necessary particulars can be given in V. F. I, noting rights in Col. 21. The form (or the abstract of V. F. I) should always be agreed with the records of the Forest Department (the Notification under the Forest Act, R. 14262—19) before M signs it; and the classification of the Forest as Reserved, Protected, see R. 1963-07, or in charge of the Revenue Department should be stated. Lands added or removed from Forest will, of course, be noted here and also as corrections in V. F. I. with the authority, which must either be the Forest Settlement Officer or C. When land is set apart as Forest, its assessment is always to be removed.

2. Woodland Plots, i. e. land out of Forest given out for cultivation on special terms, chiefly in Thana, should be shown in a statement attached to this form. They are now being regularly surveyed and classed. Their area, and revenue will be shown in the same Tharavband heading (t) with "land specially reduced and leased unassessed land" [V.F.II (iii)]. The Forest areas having been once deducted in lump, the area and revenue of the plots is not deducted under V.F. V. (0) but is again added, as is specially leased for agriculture and the crops upon them have to be accounted for.

3. Betta lands are allotted (mostly above Ghats) at 9 acres for each acre of Supari or cardamom garden, and below Ghats at 4 acres—The L. R. is charged at Rs. 8 per acre of new garden (not on the Betta). They still belong to Forest and remain in V.F. I-A.

Hadi is allotted mostly below Ghats; dry leaves only are taken for manuring cocos and rice. L. R. is charged at a rate per acre on the Hadi area—V. F. VII should show to which garden they are attached.

A special and rather more elaborately classified form of V.F.I. A is sanctioned for Kanara in R-2626-21.

4. When Forest legally so constituted is transferred to the management of the Revenue Department without being formally disforested, it will remain classed as Forest and the order will be noted and also any orders as to the classification of Forest areas as grazing land for Fuel Reserves, etc. In the Imperial Statistics, however, any area not legally constituted into Forest but handed over to the management of the Forest Department is classed as Forest and should be so treated in V. F. I-A and V.

5. Sometimes the Forest has been surveyed separately by professional agency and the area so obtained is sure to differ from the Revenue Survey figures. In the Cadastral Revenue Survey great care would not be taken in the rough Forest tracts. When such differences exist, they cannot be reconciled, but in the Forest Department Annual reports the fact that the Forest area by Professional Survey differs from the Revenue Cadastral area by ...acres will be noted (R.2952 and 3614-90).

VILLAGE FORM II

Register of other fixed Revenue Nahigaon, Taluka Bulsar, A. D. from 1907-08. Class in which village is placed under L.R.R. 81-82

Serial No.	Description of land	Area granted	Nature of lease and terms	Occupancy price if any	Annual Revenue	Period		Authority	Entry No. in old T. F. 31-A or new T. F. II. (10)	Name of the first lessee or grantee	Remarks
						from	To				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Rs. a. p. Non-Agricultural Revenue Section (i).—Out of village site and land not included in S.N.											
1	Village site street land.	[0 0 50] 6½ as.	For extension of verandah.	12 8 0	0 8 4	1st Aug. 1900	31st July 1999.	C.'s No. 55 of 1-8-00.	1	Narsinhrao Balwantrao.	
2	Do.	[0 0 100] 13½ as	Do. eaves.	Nil.	1 0 8	1st Aug. 1901	31st July 2000.	Do. do. 21-6-01	2	Do.	
3	Village site open ground.	[0 8 32] 8 4¼ as.	For a house	110 0 0	10 6 8	Do.	Do.	C.'s No. 6 of 1-8-01.	6	Manaji Anandrao	
Total Section (1)		[0 9 61] 9 8½ as.			11 15 8						

Section (ii). Out of S. N. [Sanctioned rate under L. R. R. 81 (or 82) Class II: 1 pie per sq. yd. from 3rd May 1929].

1	S. N. 1-B	0 20 0	For bungalows and compound Rs. 40 per acre under the Salsette rules.		20 0 0	1st Aug. 1900	31st July 1950.	C.'s No. 56 of 1-8-00.	3	Manaji Anandrao	
2	S. N. 15	6 8 0	Factory under ordinary rules at Rs. 20 per acre.		124 0 0	Do.	Do.	C.'s No. 65 of 1-8-00.	4	Narsinhrao Balwantrao.	
3	S. N. 22-B	2 20 0	Bungalow and compound under rule 56 II, L. R. R., at Rs. 20 per acre.		50 0 0	1st Aug. 1901	31st July 1951.	C.'s No. 90 of 1-8-01.	7	Narayan Kulkarni	If compounded (see p. 137-138 for 50 years by a lump payment of (50+3-2-0) × 25=1,328-2-0. C.L.R. (6) will be blank, add the lump payment noted here and in V.F.VI.

In column (3) the exact area even in yards or feet, if so given in the lease, should be given in brackets, and then translated into gunters, annas and nearest quarters of annas. The areas in gunters, annas and quarters will then be carried to V.F., V., VI., VII., VIII, etc., and survey corrections of agricultural lands after deducting N.A. areas will similarly be made in gunters and annas to avoid discrepancy in total village areas.

4	S. N. 26-A	1 0 0	For Gymnasium at a reduced rate.		(20 0 0 Judi Rs. 2, Nuksan Rs. 18.)	11-7-08	Till use ceases.	C.'s L. N. D. 54 of 10-7-08.	8	Rev. J. Shillidy, Manager, Mis- sion House.	This is both N.A. and Inam ! it comes here to show N. A. full assessment and in V. F. III to show Nuksan, etc.
5	S. N. 25-A	25 0 0	For manufacture of salt at Rs. 5 per acre.	106 0 0	125 0 0	1st August 1912.	31st July 1952	Do. L. N. D. 95 of 20-3-12.	10	Balkrishna Vasu- deo.	
6	S. N. 22-A	5 0 0	Brick-field Rs. 10 per acre per year.		50 0 0	31-3-12	Till use ceases.	Do. L. N. D. 21 of 11-3-12.	11	Narsinhrao Bal- wantrao.		Rates and period are all re- vised in the 1929 Rules.
Total section (ii)		40 8 0			389 0 0 -18 0 0						

AGRICULTURAL

Section (iii).—Leases or grants on Special Terms.

										Annual abstract 1912-13.			
										Sec.	Area,	Revenue,	
1	Out of S. N. 25 A, unassessed.	25 0 0	For reclamation at 4 annas per acre and thereafter to be fully assessed.		6 4 0	1st August 1901.	31st July 1931	C.'s No. 510 of 15 July 1901.	5	Balkrishna Vasu- deo.	(i)	a. g. a. 0 9 8½	11 15 8
2	S. N. 28, assessed,	15 0 0	For cultivation on reduced assessment at 4 annas per acre for removal of prickly pear.		3 12 0	1st August 1910.	31st July 1930	Do. R. E. V. 400 of 1910.	9	Vi t h a l R a m- chandra.	(ii)	40 8 0	389 0 0 -18 0 0
										(iii)	*40 0 0	10 0 0	
Total section (iii)		40 0 0			10 0 0								

Dated
Examined.
Village Accountant.
Karkun.
Mamlatdar.

*item S + wt, V. F. V.

Remarks on V. F. II.

Just as V. F. I deals with the ordinary agricultural assessment, so V. F. II. deals with the N. A. and special assessments. It is divided into three sections:—

(i) Land not included in S. N. but contained in the village site and roads and other such areas as have already been deducted in V. F. I from the total village area.

(ii) Land originally included in S. N. (even as Pot Kharab) but now given over for N. A. uses under section 48 and L. R. R. or other authority.

(iii) Land, assessed or not assessed, which is now given on special terms and at different rates, or free on certain conditions, for agriculture (or for planting fruit trees or Babul without right of property) (R. 3293-87, 4-13). Here also include land the revenue of which is compounded for a term (see p. 137.)

These special terms are the "business" grants for reclamation, improvement and so on; not alienations of the right of occupation or of the revenue in part or whole for charitable, religious, educational or public objects. All such alienations now go into V.F. III classes I to VII, though formerly those in which revenue was wholly surrendered were entered only in old V. F. I-B. All *alienations* are covered by *Sanads* (L. R. R.), while grants which are not alienation are also made by sanads; and leases by leases.

2. (R. 3776-94). The N. A. revenue especially in the vicinity of Railways and towns is of increasing importance. Already there are villages in which it exceeds the agricultural revenue. It is now therefore treated as *fixed* revenue and not, as was done prior to 1915, as 'fixed miscellaneous'. N. A. assessments are fixed by C. according to the L. R. Rules laid down by G. Special assessments are fixed either by C. or Cmr. under standing orders. Whenever land is permanently transferred to N. A. uses, a Survey Correction is made and a new S. N. formed, and the assessment whether increased or not, goes to a different head. But if the land is in the village site, even in villages of the lowest class if any revenue is levied it either constitutes a plot in the village site survey or a entry in Sec. (i) of this form and not a new S. N.*

The latest rules do not allow pies to figure in N. A. assessments: but no orders as to the treatment of pies in *old* assessments as here shown have been given.

3. To distinguish between lands permanently or for a long term leased, granted, assigned, or permitted to be converted to non-agricultural use (the revenue of which will be dealt with in V.F. II) and lands temporarily leased, assigned or permitted to be converted to non-agricultural use (the revenue of which should be treated as fluctuating and dealt with in V. F. IV) *five years* should be taken as the limit. If the lease is for 5 years or longer, deal with it under V. F. II and correct V. F. I and its abstract; if the period falls short of five years, then deal with it under V. F. IV. Grants under L. R. R. and permissions to convert from agricultural to N. A. uses are not leases, because not for a limited *period* (though the period for which the L. R. therein sanctioned runs may be limited.)

It has been suggested that this form should be divided into further sections (i) for terminable leases and (ii) for perpetual tenures. But in most villages there are so few entries that such an arrangement seems unnecessary; but the two classes must be carefully distinguished and terms appropriate to leases (rent, lessee, expiry, etc.) must not be used for the terms (assessment, grantee or holder, revision of assessment, etc.) appropriate to the grants.

4. The occupancy price is noted here for record. Frequently there is no change of possession but only a change in tenure; but if any premium or fine is paid it is classed as "occupancy price", see para. 3 (i) (2), Notes on Misc. L. R. p. 11 and specimen entry V. F. II (ii) [5].

5. Whenever such lease, grant or assignment is sanctioned M. will take note in T. F. II and pass it on to K for entry in this form. Sufficient description of the terms and object must be given in (4).

6. No village officer or other revenue officer to whose knowledge a lease has become liable to forfeiture in consequence of a breach of conditions shall accept any rent whatsoever in respect of the lease.

7. An abstract of the form should be drawn up every year as shown, in order to be posted into the abstract of V. F. I and V. F. V. When there has been no change, of course, no new abstract need be prepared. Ample space should be left under each section for the addition, from time to time, of new entries. When land held under such leases, etc., is sub-divided, do not change the entry here, but only in V. F. VII and VIII-A. When re-written under M.'s orders (at the end of the Settlement period, or at any intermediate time, if torn or in bad condition) all subsisting leases and terms must be brought forward, and carefully verified.

*For the treatment of N. A. uses of Pot Kharab or of unassessed land, see paras. 9-10 of note on Pot Kharab also note to V. F. I.

VILLAGE FORM III

Register of Alienated lands of Nahigaon,

[All sideheads

Class No.	Class and how long continuable	Running No. in each Class	No. in the Landed Alienation Register and tenure and decision, if any	Sanad No.	S. N. and Hise No., if any
(1)	(2)	(3)	(4)	(5)	(6)
IA	Saranjam (for more lives than one)	1	799. Continuable in the male line of Khnderao Chimanrao, as per Cmr.'s 510 of 1-8-10	Nil.	29
B	Other political tenures.				
II	Personal or Jat Inam (for life) ..	1	801. Trimbak Narayan, for life only, as per Cmr.'s 410 of 1-8-99.	Nil.	4
	For more lives than one (includes Palnuk in Konkan).	2	802. Continuable in the male line of Jalalsinh Waghsinh Cmr.'s 302 of 15-8-99	30	21
III	Devasthan ..	1	803. Permanent ..	145	10
IV	Watan Inam (non-service) ..	1	807. Permanent ..	445	11
V	Watan Inam (non-service) District and Taluka Officers.	1	809. Hereditary ..	150	27
		2	810. ..	125	14
VI	Village servants— ..	1	812. Hereditary ..	1,010	13
	(a) Useful to community.				
	(b) Serving Government.				
	Revenue ..	..	Hereditary (Watandar) Non-Hereditary (Bin-Watandar).		
	Police ..	..	Hereditary (Watandar). Non-Hereditary (Bin-Watandar).		
	Revenue and Police ..	..	813. Hereditary (Ramoshi) ..	550	3
			Total ..		
VII	Miscellaneous—N. A. Alienations So long as the Gymnasium is maintained.	..	815. Manager, Irish Presbyterian Mission House.	C.'s 54 of 10-7-08.	26
			Total ..		
	Do. the School exists ..	..	D. L. B., Surat ..	C.'s 545 of 10-7-07.	24-A
	Do. the Dharamshala exists.	..	(Premchand Raichand) ..	Do. ..	26-A
	Do. the English School exists.	..	D. L., B. Surat ..	..	V. site.

FORM III

Taluka Bulsar, A. D. 1907-08.

optional.]

Net cultivable Area (7)	Assessment (8)	Amount payable to G.				Balance with the Alience or nukusan (13)	Remarks (all changes) (14)
		Old Salami (9)	Settlement		Total (12)		
			Rate (10)	Assessment (11)			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10 5	20 4 0	4 8 6	Nil.	Nil.	4 8 6	15 11 6	
19 12	19 0 0	1 3 0	0 4 0	4 12 0	5 15 0	13 1 0	
15 20	30 0 0	2 0 0	0 4 0	7 8 0	9 8 0	20 8 0	
12 17	18 12 0	0 5 0	0 4 0	4 11 0	5 0 0 +13 12 0	13 12 0 -13 12 0	This Devasthan Inam land having been sold the full assessment has been ordered to be charged from the occupant, C.'s 1356 of 12-6-07.
22 10	45 0 0	4 4 0	0 4 0	11 4 0	15 8 0	29 8 0	
24 20	60 0 0		0 2 0	7 8 0	7 8 0	52 8 0	
10 15	12 6 0	1 15 0	0 2 0	1 9 0	3 8 0	8 14 0	
2 4	3 0 0					3 0 0	
6 6	7 0 0	0 11 0	0 3 0	1 5 0	2 0 0	5 0 0	
122 29	215 6 0	14 14 6		38 9 0	67 3 6	148 2 6	
1 0	Non-Agr. 20 0 0			2 0 0	2 0 0	18 0 0	
1 0	20 0 0			2 0 0	2 0 0	18 0 0	
0 10	6 4 0						} See 7 V. F. III.
1 0	10 0 0						
0 4	2 6 8						

ABSTRACT
Classes V to VII, 1912-13

Class	Kind of Inam	Net cultivable area	Amount payable to Government	Balance with the Alienee (Nuksan)	
(1)	(2)	(3)	(4)	(5)	
		A. g.	Rs. a. p.	Rs. a. p.	
I	Saranjam and Political ..	10 5	4 8 6	15 11 6	The land being alienated full assessment is charged.
II	Personal ..	34 32	15 7 0	33 9 0	
III	Devasthan ..	12 17	18 12 0	0 0 0	
IV	Watan Inam permanent (non-service).	22 10	15 8 0	29 8 0	Service.
V	Watan Inam (Hereditary) Taluka and District Officers (non-service).	34 35	11 0 0	61 6 0	
VI	Village servants—				
	(a) Useful to community ..	2 4		3 0 0	
	(b) Do. Government Revenue, Hereditary Non-Hereditary				
	Police, Hereditary Non-Hereditary Revenue and Police Non-Hereditary Hereditary*	6 6	2 0 0	5 0 0	
	Total ..	122 29	67 3 6	148 2 6	For composition See p. 137.
VII	Miscellaneous—N. A. for other public purposes	1 0	2 0 0	18 0 0	
	Total ..	1 0	2 0 0	18 0 0	

* (1) Place here and also in the body of V. F. III as a separate head Istava lands in Panch Mahals (R. 373-13) which are not service Inams but ordinary Khalsa lands and held either by the Patels or by other persons, from the full assessment of which a certain sum is assigned as remuneration of the Patel. But do not maintain the distinction in T. F. III.

Treat Matadari Beta Bhagias land in Gujarat similarly.

Remarks on V. F. III.

In V. F. I we showed several S. N. as alienated. This means that the full agricultural assessment (or N. A. assessment, as the case may be) is not levied, but a certain portion is granted to an alienee or Inamdar for certain reasons. The amount so granted and reduced is known as the Nuksan or balance remaining with the alienee; the remaining amount he pays to Government is called the Judi or Salami or quit-rent. Sometimes there is no Nuksan, but the alienation is nominal. Sometimes the Judi even exceeds the assessment; sometimes it is nil. The extra levy of two annas in the rupee of non-agricultural income under section 134, Land Revenue Code, on certain summarily settled inams is in addition to the quit-rent fixed by summary settlement and this should be shown as a charge separate from that quit-rent.

The printed Alienation Registers are the foundation of this form which should be prepared also in Alienated villages (especially for Kadim lands). For Watani lands, P has the Watan Rgrs. giving genealogies and history.

See R. 1934—18 for a discussion on the distinction between soil and revenue grants.

2. All such grants are governed by strict rules and usually continue in virtue of a documentary grant or Sanad. There are seven main classes of these grants (as in the specimen form and in the schedule appended to these remarks) with some sub-heads under certain classes. We do not attempt to give here a detailed account of the conditions and reasons of such alienations.

It should be carefully noted that in the classification now given, any which survive of the very few taluka service watans which used to go in class V (taluka watandars, hereditary, with or without obligation to serve) (R. 7624-05 have gone to class VI. When any service watan is commuted to non-service a converse transfer would) be made.

3. There are some Inams liable to Narjana on succession. These are certain* Inams of Class II, as determined by the order of the Inam Commission or the forms of their Sanads. Orders will be given by C. on the Mutation Reports (*vide* pages 85, 85 R. R. Chapter). See also para. 35 (2) N. B. on page 75 of R. R. Chapter, for heirs to Inams.

*These will be "starred" under R. 6409—14.

4. Class IV exists only in Kaira, Panch Mahals, Broach and Surat. In many villages there will not exist instances of each kind of Inam, and the sectional heads in the form are *optional* and need not be written when there is nothing to put under them, but the sequence and the numbering must be quite strictly maintained to avoid confusion in posting T. F. III.

4A. Government Resolution, Revenue Department, No. 6792/33, dated 20th February 1940, creates a new type of "Paragana Watan inam" out of certain Gordon Settlement Watan in Dharwar which were forfeited and restored practically as unalienated occupancies, on assessment specially reduced during the pleasure of Government. These constitute a special class V-A. In this class there are no conditions fulfilment of which is to be watched.

(Commissioners in Conference, No. W. T. N. 823, dated 26th June 1940.)

5. G. 6792/33, 1940 creates a new type of "Pargana watan inam" out of certain Gordon Settlement watan in Dharwar which were forfeited and restored practically as unalienated occupancies on assessment specially reduced during the pleasure of Government. These constitute a special class V-A. In this class there are no conditions fulfilment of which is to be watched.

6. Among the conditions on which Inams are held we find—
- (a) That the holder must be loyal to the British Government.
 - (b) That certain Inams are held only for the life of a particular person or only so long as male heirs of a particular original grantee continue to exist.

Among the Inams in which it is important to watch the continued existence of male heirs and to which special rules of succession apply are:—

- Class I.—(a) Saranjams and
(b) Political (if not for one life only).
- Class II.—(a) Investigated by Inam Commission.
(b) Do. under Act VII (Gujarat), and Act II (Deccan and Kanara) of 1863 on rejection of Summary Settlement.
(c) Gadkaris and Giras.
The Gadkari tenure was settled and sanads issued in 1892 (R. 1634 and 4459-89, 306-95) and alienations before that year were not interfered with (R. 7842-00).
(d) Shindia, Hoklar or Nizami Inams.
(e) Grants to retired Civil or Military Officers which are halved at each succession, or regulated by other special terms (*See* L. R. R.).
More exactly (under R. 6409-14) "all starred Inams under Class II".
(f) Nakra lands of Maleks in Thasra* Kasbati }
villages in Talukdari tracts, Palnuk † alienations } Not alienated.
in Konkan.

Class IV.—Devolution by *inheritance* is subject to some restrictions.

Class V.—The Whole. ‡

No action is taken as to alienation so long as there is a male in the watan family still living. But "watan family" here has a restricted meaning and bad errors resulting in heavy loss to the public have occurred through interpreting it too widely. *See* Joglekar's Watan Act X.

Each year K should make enquiries whether the male heirs exist and M. must note that these enquiries have been made in the case of Inams to which the condition applies, and should certify on V. F. III at the end that enquiries have been made. If there are no such Inams in the village it will save time to endorse the fact once for all.

7. In class VI (a) the alienation may lapse if the service ceases to be required or even if C finds it is too highly remunerated. In Class VII now being brought on to the printed Alienation Registers, almost all the alienations lapse and the land reverts to G. if the use for which it is given ceases or is modified without permission. It is the duty of K to report any such change which comes to notice (R. 55-02). §

*Not held under Summary Settlement but adjudicated as rent-free, which on alienation from the family are liable to full assessment (R. 12841-14).

†Classed under personal R. 2578-44, R. 811188. (Part XXII of the old Compilation of Rules in Revenue Department).

‡For comments on Scale Judi *see* p. 268, note* and para. 254, Land Acqn. Manual.

§For a Special Report on Shetsanadi Tenure by S. S. Kamlapurkar, *see* R. 667-01. For the last orders as to disposal to the Shetsanadi family at an occupancy price, on ordinary or restricted tenure, *see* R. 9620-24—18th November 1927. For Inams in Kanara *see* R. 7422-05 (to which Summary Settlement cannot apply: R. 5449-80). *See* also in "Early Administration of Kanara" Sir Thomas Monro's letter of 31st May 1800. Sanad Forms A.B.C. in R. 5599-15, 8931-16. Temple Inams have all been turned into cash Amals. The case of the landed inams is very complicated and still unsettled and cannot be here included (F 7770-24—R.D.).

8. When land is granted for non-agricultural use wholly or partly free of assessment for a public or Charitable object, it will appear as an Inam of Class VII.

When so granted for N. A. use (e.g., for building a hospital) first its proper N. A. assessment is calculated, then the grant appears in V. F. II [See item 4 section (ii) p. 28] and it is shown in V. F. III as an Inam of class VII.

These (which are N. A.) must be brought into V. F. III if hitherto omitted, mutations reported for inclusion in the Landed Alienation Registers; they go into the head B III of the Abstract of V. F. I.

Lands so granted *wholly* free of revenue (agricultural or N. A.) are exempt from L. F. on the settled and assumed assessment (R. B./34-22).

For assignments under section 38, L. R. C., see page 25, end of para 19.

9. In some cases Judi is levied in lump on several S. N. or it is distributed by custom if recognised in Sanad: (no less authority would suffice) so that a larger Judi falls on certain S. N. than the assessment itself. The latter cases are rare but when they occur the excess quit-rent must be recorded in the case of that S. N. as an addition to the assessment and must be added to the gross revenue of the village, shown in V. F. I. & V. For a case of excess quit-rent otherwise arising, and how it was dealt with, see R. 1860-14.

10. In posting the Tharavband V. F. V, no details of classes are required but the details required for T. F. III are obtained from the abstract of this form, annually accompanying V. F. V, see page 203 para. 2.

11. Ordinarily this form will last for the Settlement period, but if the changes that occur are numerous, then it may be re-written under the same precautions as V. Fs. I and II and must be checked and signed by M.

12. When Revision Settlement occurs, there will be changes in the assessment and consequently in Nuksan but rarely in Judi*. If any one wishes to see the relation between the revised figures and those of the last Settlement, the old Inam Patrak will be found in the Taluka records.

13. When an Inam lapses and the fact is ascertained during the same year, so that it can be brought to account before the closing of D. F. III, the Nuksan will be allowed only for the part of the year during which the Inam continued. For the remaining period full assessment will be levied and entered as additional Judi due (whether collected before the end of July or not). Next year the land will be transferred to the category of khalsa. When however this permanent or temporary lapse of an alienation is not discovered till a subsequent year we cannot correct the returns of the former year. We can only levy the extra amount due and exhibit it as Misc. L. R. † (not carrying L. F., as that has already been levied). During the year in which such lapse occurs, the land remains classed as "alienated" though for part of the year it was practically Khalsa; and all recoveries are classed as Judi though the extra demand is really ordinary L. R.; only the net amount of Nuksan is affected. "Lapse" almost always means "become liable to full assessment;" eviction is rarely lawful.

It used to be the practice to give the names of holders in this form; but since the introduction of R. R. and the arrangements for audit of all mutations of Inam lands (pages 84—90, R. R. Chapter) the names have been dropped, and actual holders will be found in V. Fs. VI and VII. No mutations of names will be made in V. F. III, except where there is no R. R. when names of heirs to Inam and Khalsa lands should be noted in the remarks to V. F. III or I, or the old forms retained.

For watan lands, there is a Register of service rights and succession, etc., there used to be also a similar Register for Non-service, Watans (S. 66 of Watan Act): but it is now discontinued for all such lands entered in the printed Landed Alienation Register (R. 7512-15).

For the class of Inams known as Inam Japti in Bijapur (usually Shetsanadi land no longer required for service and paying full assessment but kept under the head of Inam. The full assessment should be credited as Judi assessment (R. 5370-11). can regrant these lands as Inam (not watan) to the same family (R. 12118-07) subject to the scale in R. 10372-09. A grant to strange would infringe R. 8385-06. But any such lands could in the war be converted into rayatwari land freed from all obligations if the holder or his eldest male heirs enlisted (R. 1889-15, 5989-18).

*Chiefly for Gadkaris and of course Scale Judi changes.

†See item (18) of Misc. L. R., V. F. IV, p. 43.

Heads in V. F. III T. F. III, and D. F. III (1)	Heads in the statement* sent to A. G. for adjusting landed Alienations (2)	Heads in the Provincial Accounts to which A.G. takes the Debits (3)	Heads of debit of <i>Cash Allowances</i> (T.F. XII-XIV) as on A.G.'s Books (4)
<p>I. (a) Saranjams (b) Political</p> <p>II. Personal (Jat) including Palnuk and grants to retired officers (started under R. 6409-14 and 9640-18) and for Police service, etc.</p> <p>III. Devasthans</p> <p><i>Non-Service, District Pargana and Village Watandars</i></p> <p>IV. Watan Inam (permanent) . . . (In Kaira, Panch Mahals, Broach and Surat only).</p> <p>V. Watan Inam (hereditary)</p> <p>V-A. Pargana watan inam under R. 7692/33-1940 (in Dharwar only).</p> <p>VI. (a) Village Servants useful to the Community</p> <p>(b) Useful to Government (<i>i.e.</i> <i>Service</i>)</p> <p><i>Revenue—</i></p> <p>Pargana watandars Village Watandar (hereditary) bin-watandars (non-hereditary).</p> <p><i>Police.—</i>Watandars (hereditary) Bin-Watandars (non-hereditary).</p> <p><i>Rev. and Police.—</i> Watandars (H) Bin-Watandars (N.H.)</p> <p>VII. Miscellaneous alienations for public purposes, usually of non- agricultural land.</p>	<p>Each minor head is further defined by the title "<i>Revenue of alienated land.</i>"</p> <p>7. LAND REVENUE —D ASSIGNMENTS AND COMPENSATIONS. (i) Inams</p> <p>(ii) Varshasans and Devas-thans.</p> <p>(iii) District, Taluka and Village Officers (Non-Service).</p> <p>(iv) Village Servants useful to community.</p> <p>7. LAND REVENUE.</p> <p>Grants to Taluka and Village Officers.</p> <p>25. General Administration: Village Police Grants in lands and villages to heads of Village Police and watchmen.</p> <p>Do. do.</p> <p>2 Assignments and Compensations (other public and charitable grants).</p>	<p>7. LAND REVENUE—D ASSIGNMENTS AND COMPENSATIONS. Inams and Amals.</p> <p>55. Superannuation Allowances and Pensions—Charitable Allowances.</p> <p>Devasthans (temple grants) and Varshasans (charitable grants to persons).</p> <p>District, Taluka and Village Officers.</p> <p>Village servants useful to Community. <i>Compensations.†</i> Customs. Salt. Opium. Excise. (Also under each of the above heads there is a sub-head "<i>Commutations</i>" for fractions or whole allowances bought up).</p> <p>7. LAND REVENUE <i>Land Records establishment.</i></p> <p>Allowances to— Village Executive Officers (Patels). Village Accountants Remuneration for collecting Land or Irrigation Revenue Village servants useful to G.</p> <p>Contingencies— Executive Officers. Accountants. Servants useful to G. (Rest-houses).</p> <p>25. General Administration— Allowances to Patels. Do. to inferior village servants Contingencies.</p> <p>There is a similar division of the total of the combined allowances.</p> <p>Nil.</p>	

*Printed under D. F. III.

†N. B.—Allowances granted in lieu of compensation for acquired Inam lands go to the same head as the Inam belonged to

DESCRIPTION OF CASE

[in 2 or 3 words.]

Raghu Mali's Cattle-shed.

No. of 1911—12, 11.

REPORT FOR LEVY OF MISCELLANEOUS REVENUE

Village—NAHIGAON, Taluka—BULSAR. [Rubber Stamp.]

S. No.	Total area	Assessment	Persons liable	Nature of Case	† Area affected	† Amount L. R. & L. F. separately	† Period if more than a year	† Note of entry in T. F. IV.	† Serial No. in V. F. IV.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Village site.			Raghu Mali. Rama	Occupation with permission for Cattle-shed.	A. g. 0 1	5 L.F. 0-5-0	3 years 1912-13 to 1915-16	2 (1911-12)	7 (1911-12) 1 (1912-13)

†To

M. Saheb.

When the P. Saheb was visiting our village, Raghu Rama orally asked for leave to build a cattle-shed on the north of his house, as shown in the accompanying sketch. The area is 10 yds. north to south, by 10 yds. east to west; or about one guntha. It is waste land in the village site, not occupied by any one and not wanted by any one, since the only access to it is through the petitioner's house. The P. Saheb ordered that the V. officers should report and if no objection was raised permission might be given and rent should be charged.

3-5-11.

(Sd.) Patel.

K.

Forwarded to Meherban P. Saheb with compliments. The demand for building sites in this village is very keen. The petitioner came to this office and said he wants to put up a shed for three years only as he is then going to build a new shed in his S. N. 19.

9-5-11.

(Sd.)

M.

Reply.

To

The M. Saheb, Bulsar.

Permission is given to erect a shed on the site indicated at a rent of Rs. 5 (five only) a year, with L. F. If not removed after three years, further report should be made.

11-5-11.

(Sd.)

L.

M

To the Village officers for record and action as ordered.

15-5-11.

(Sd.)

M.

Noted and filed.

17-5-11.

(Sd.)

K.

The shed was built and finished about 17-6-11; rent will be levied for 1911-12 and next 2 years.

(Sd.)

K.

*Not to be filled till known (if measurement is required).

†To be filled only when M's orders are given, and to be corrected if altered in appeal.

‡Register this correspondence in V. F. XVII.

DESCRIPTION OF CASE.

[in 2 or 3 words.]

Vithal Ramchandra's Lime Kiln.

REPORT FOR LEVY OF MISCELLANEOUS REVENUE

Village—NAHIGAON, Taluka—BULSAR. [Rubber Stamp.]

S. No.	Total area	Assessment	Persons Liable	Nature of Case	• Area affected †	† Amount L. R. and L. F. separately	† Period if more than 1 year	† Note of entry in T. F. IV.	† Serial No. in V. F. IV.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<i>Pot 2</i>	4-2	8-2	<i>Vitalh Ramchandra.</i>	<i>Lime kilns without permission.</i>	A. g. 0 10	4 L.F. 0-4-0 Fine 10-0-0 No. L.F.		7 11	3 3

Precis. [The Village officers reported in August 1912 and M. on 17-8-12 directed levy of Rs. 4 for one year. Then on Taluka inspection in November, P. raised objection that a fine should also have been levied. Thereupon the Village officers were ordered to send the papers back for perusal and orders, and also to send Vithal's statement as to whether any fine should be levied. On submission to P., he ordered that no defence for having erected the Kiln so close to village site without permission had been shown, and a fine of Rs. 10 should be levied.]

Returned to Village officers for action and entry in the accounts.

26-11-12.

M.

Added in V. F. IV and Vithal warned to pay.

Filed.

30-11-12.

K.

*Not to be filled till known (if measurement is required).

†To be filled only when Mamlatdar's orders are given and to be corrected if altered in appeal.

DESCRIPTION OF CASE

[in 2 or 3 words.]

Hari Vithal's Stone Quarry

REPORT FOR LEVY OF MISCELLANEOUS REVENUE

Village—NAHIGAON, Taluka—BULSAR. [Rubber Stamp.]

S. No.	Total area	Assessment	Person Liable	Nature of Case	*Area affected †	† Amount L. R. and L. F. separately	† Period if more than a year	† Note of entry in T. F. IV.	† Serial No. in V. F. IV.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<i>River</i>			<i>Hari Vithal of Magod.</i>	<i>Quarrying stones for boundary marks for his own use.</i>	..	..	..	..	..

To V. F.

M. Saheb,

In returning Hari Vithal's petition sent to us for report with your Honour's R. E. V. 232-7-11-12 we beg to report that the petitioner does really require the stones, as many of the B. M. in his S. N. have been lost through neglect of the tenants. Since the notice for the repair of the marks is issued, permission may be given. No harm or inconvenience can be caused by his quarrying stones in the river.

20-11-12.

Patel.

K.

Order.

To

The Village Officers.

Let Hari Vithal quarry stones for B. M. But caution him that he must not sell it, or the Taluka contractor will object and he will be made to pay fees.

23-11-12.

M.

Filed and noted.

25-11-12.

K.

*Not to be filled till known (if measurement is required).

†To be filled only when Mamlatdar's orders are given and to be corrected if altered in appeal.

Miscellaneous Land Revenue.

We have dealt with all fixed revenue and quit-rents in V. F. I. to III. There now remains the miscellaneous fluctuating revenue which passes through the Tharavband, and is audited in the village accounts.

2. The items of fixed revenue (all subject to L. F.) are :—

- (1) Assessment [including assessed water rates (patastal, himayat, etc.), but not the separately credited Irrigation Rates under that Act (R. 1506-70, 6959-90)] Jama and quit-rent [including Kadim (F. 27-16) cash allowances, whether lapsed or not and including commuted Nazrana, items (5) and (6) in F. 3172-15] on occupied cultivable land. (For the exclusion of certain extra-territorial items now classes as Tribute, see R. 11929-14.)

Though Judi under Gordon (and Pedder and Summary(g) settlement cannot be recovered as L. R. under L.R.C. 187 (but only by resumption, R. 8528—8-10-23). It is credited as fixed L. R. and liable to L. F.

- (2) Ground rent and rent of house-sites, not in assessed S. N.
- (3) Altered assessment (L. R. C. 48) and all fixed charges for land out of assessed S. N. used for N. A. purposes.
- (4) Assessments specially reduced for a term of years, *i.e.*, for reclamation or improvement, and the revenue of Mehwas, Ugario, Wanta and a few other special tenures. (Revenue from salt pans is credited to "Salt", R. 5186-97.)

Local Bodies are not entitled to compensation when L. F. is lost through the transfer of land to forests (R. 9094-84).

3. The items of fluctuating revenue are of two kinds :—

- (i) Carrying Local Fund.
- (ii) Free of Local Fund.

A list of ordinary items is as follows, but of course at any time there may arise others not now foreseen or common.

Sometimes some of these items are assigned to such local bodies as Hill Station. Funds, in which case it would be better to collect and credit them direct to those funds and not through Village and Taluka accounts.

*(i) Carrying Local Fund.**

[For the new rules for calculating L. F., see page 126].

Non-Agricultural. (R. 9206-85.)
(R. 1800-86).

- (1) N. A. rent or revenue from agriculturally assessed or unassessed lands for back years for broken periods, or short periods less than 5 years; and fees for brick kilns and lime kilns erected on G. waste lands.
- (2) Lump commutation-payments not being commutations in perpetuity (R. 2452-87) of L. R. (R. 2857-14) for building or any other N. A. purpose, including assessment for unauthorised occupation, and "fine" when levied for N. A. uses *with* permission, but not including fines levied as penalties (item 16 below).
- (2-A) Rent and Royalties under Mining Leases (usually collected at T), R. 8513-03.

Agricultural Revenue from—

- (3) Assessed waste land given for cultivation for not more than 5 years. (For Thana form of Eksali lease, see R. 10261-05.) The general form is in L. R. R. of 1921 (R. 2293-02) See paragraph 16, V. F. XII, page 177.
- (4) Authorised cultivation for periods not exceeding 5 years in unassessed land, *i.e.*, melon-beds, bet lands, malai, kumri or hill tracts gairan, village suit, etc.
- (5) "Eksali" rents of alluvial and other land. (R. 8708-10).
- (6) Grass or grazing sold by auction on Bets, Kurans and waste lands (except from protected or other *notified* Forest in charge of the Revenue Dept. which though credited to L. R. item (20), (R. 1253-89)—See L. R. R., Note 154—is Forest Revenue and, therefore, carries no L. F. —R. 539-74) and realisations at one anna (R. 8952-09) per acre of waste lands.

*Leading discussion in R. 5033-89.

- (7) Trees, *i.e.*, fruit, dry wood, thorns and leaves, or sale of G. rights in trees, including, toddy trees (*see* item 20), and also sales of the trees themselves outright with same exception as in item (6), *See* R. 4453—19-8-1924 under the new Act VI of 1923 (R. 11923-09).
- (8) Miscellaneous products, *i.e.*, reeds, lac, rubbish, Singhars, rent of land of collection of saltpetre (item 36 of R. 5295-11).
- (9) Unauthorised cultivation, including simple assessment but not including fines.
- (10) (a) Occasional water rate credited to land revenue.
(b) Penal rates for unauthorised irrigation.
- (10-A) Items creditable to Public Works Department (Irrigation Branch), *i.e.*, income derived from—
- (i) Sale of grass.
 - (ii) Grazing.
 - (iii) Fruits.
 - (iv) Melon beds or alluvial lands in tanks or Canals
- (11) L. R. written off in former years if recovered afterwards in any case.
- (12) Fines of one-fourth under L. R. C. 148.*
(Though L. F. is not leviable on the fines, the fine is to be calculated upon (*i.e.*, not to exceed $\frac{1}{4}$ th of) the C. L. R. and added thereto : so that the L. F. receives its proportion of $\frac{1}{17}$ th of the fine (R. 9587-84). Likewise the fine is payable to an inamdar or other Superior Holder (R. 2693/24—13-5-1926 and 17-4-1926) if levied upon his suit (R. 9586-84); in such a case, it should not be collected through the L. R. Accounts, but upon the assistance decree :
(ii) *Free of Local Fund.*
- Based on the new L. B. Act, 1923—Schedule A and Rules under section 93 I (a)
- (13) Notice Fees.*
- (14) Fines under the R. R. Act.
- (15) Recovery of expenses of sale, L. R. C. 183*, and of attachment expenses of Khoti villages not realised out of the collected Faida, and of Khoti faida in attached Kabulayati, villages in the Kolaba district with effect from August 1st 1941.
- (16) *Fines* for appropriating land [Even when held by Irrigation or other department (R. 7057-79)] *without* permission to purposes agricultural or non-agricultural.
(Sections 61, 65 and 66, L. R. C. as well as Rules 66 to 70.)
Fines for breach of conditions of quarrying, etc., should be credited to G. and not to the L. F. (R. 1892/28—27-10-28).
- (17) Occasional Nazrana† on succession or transfer paid by Inamdars (R. 1664-72 and 2940-73) who also pay L. F. on the full assessment every year.
- (18) Ghair Hazari Akar,‡ and all other such recoveries of assessment on Inams and watans for broken periods in proportion to the Nuksan for a full year (R. 1774-55) and past years [of course L. F. has been already levied on this].
- (19) Grazing fees levied on what is known as the “Kanara system” at so much per head of cattle; if collected by Revenue Officers the fees are credited to L. R. even if some of the area for which passes are issued is Forest. (But collections for purely Forest areas or for mixed Forest and Revenue areas made by Forest Officers are credited to Forest).

*See 3 T. F. VI.

†Nazarana is of four kinds (F. 3172-15):—

- (1) Upon adoption, from Treaty Jahgirdars. This was abolished at the Coronation Darbar, 1911.
- (2) Upon adoption, at one year's revenue, from non-Treaty Jahgirdars.
- (3) Occasional (one or two years's revenue) on each succession or transfer (R. 6409-14).
- (4) Occasional (one year's revenue) on each succession to certain village (R. 5756-80).

‡M has power to levy in respect of Shetsanadis and I. V. S. (R. 11221-12).

Forest-kurans even if leased by Revenue officers are not strictly liable to L. F. (R. 539-74), but in practice the lease being a contract, L. F. is collected and the whole is credited to Miscellaneous C. L. R.

- (20) Items (6) and (7) when realised by Revenue Department from legally constituted Forest (R. 1253-89 also 3140-72, 476-75, 3535-73 and R. 9094-84).
- (21) Sale-proceeds of occupation rights.
- (22) Sale-proceeds of land or occupancy rights (other than the rights of defaulters sold under section 153) of cultivable land for any period.
- (23) Premia paid on authorized conversions from restricted to ordinary tenure.
- (24) Revenue derived from sale of confiscated crops.
- (25) Income derived from fish creditable to Public Works Department (Irrigation Branch).
- (26) Rent derived from Neera Trees.

There are other items of L. R. but they are not collected at the village or passed through the Tharavband.

For rents under prospecting licenses, see R. 8513-03.

4. Some of these items require remarks.

(1) and (2). When N. A. Assessment is levied for the current and for future years, it of course goes into V. F., II as a fixed item. But sometimes we find that a certain person has been liable to pay such assessment for several years past and possibly for some broken period out of the current year or past years before the item becomes a regular annual demand. We cannot credit these items to fixed L. R. as the accounts of those years have been closed. Likewise, it has been explained in the notes to V. F. II that assessment casually levied or short periods of less than five years cannot be treated as fixed revenue. It must come under annual audit.

(7) Fixed Khalsa Revenue is levied in a few localities. This is permanent revenue and cannot be classed as "fluctuating" though it is true that on proof of the death of the trees remissions are usually granted. It would be impossible to make such remissions in detail when the levy is made upon a whole village community (as in Kalvan). Such revenue should be added in V. F. I and VIII-A. In almost every case it will be possible to allot it to the particular land and occupant who is responsible; otherwise, add it at the foot of V. F. I and in the Makta Khata. It will, therefore, disappear entirely from the category of Misc. L. R.

The localities, so far as known are as follows:—

N. D.—Ahmedabad : in the village of Bhopal in N. Daskroi.

C. D.—E. Khandesh : in some villages of Bhusawal and Jamner.

W. Khandesh : in Sakri, Nandurbar, Taloda and Dhulia.

Nasik : in 58 villages of Kalvan [at 8 annas per village but presumably some individual (Patel ?) is responsible]

Satara : in Satara and Khanapur (hitherto L. F. has not been levied in Khanapur, apparently by error).

S. D.—No instances.

Judi on trees is levied in Kolaba district only as follows:—

In Alibag : in one Inam village.

In Panvel : in all Inam villages and on all alienated lands in Khalsa villages.

L. F. is charged upon the assumed "full assessment" of these trees. In such cases the Judi on the trees and Nuksan and C. L. R. should be shown either against S. N. or (when the levy is upon the whole village) by addition to the total in V. F. I and III. This revenue also will, therefore, be classed along with fixed Judi and not as fluctuating.

In Ratnagiri there is tax on trees in respect of certain lands held under Kauls. In Kaira there is also a tax on Mango and Mahuda trees in the Vajeli lands in Thasra. In these cases the tax, together with its L. F., should be added to the village Jama in the Tharavband as an addition to the ordinary agricultural revenue. If it is possible to assess the tax on particular plots of land then it should be added in V. F. I in detail, hence it will find its way as before into the Tharavband.

The above items of revenue from trees are levied (whether by C.'s order, or at the settlement) upon private trees standing upon private or occupied land. But sometimes also there is fixed revenue levied upon private trees standing upon G. land. Instances of this sort are reported in Kaira. In such cases the fixed revenue should be shown in V. F. II—(iii) quoting the authority for the levy, and added in VI, VIII-A and XI.

Of course the ordinary revenue from the dead-wood and fruit, etc., of G. trees whether standing upon G. lands or private occupied lands is genuinely fluctuating and usually realised by auction. This will go into V. F. IV and is always subject to L. F. It is only when the revenue is fixed for more than 5 years, either under a lease or some three items fixed at the Statement, that we cannot take it as "fluctuating" revenue. Remissions for dead trees will take their place amongst other remissions; but since the revenue will apparently not revive, it will be desirable at intervals to cause the remitted revenue to be removed altogether from the accounts by survey correction or reduction of the lease [V. F. I or V. F. II (iii)]

(10) When the extra water-rate is creditable to Irrigation, it will not come here at all, but will be dealt with by the P. W. D., e.g., the percolation rate levied on new wells sunk within 100 ft. of canal since the canal opened which supersedes the A-Table chad of the L. R. Settlement (W. I. 1530-16 and 11731-17).

*Not leviable of course if the trees are planted by a private person in virtue of a Sanad under R. 8966-01 for planting trees on G village site or waste land.

The "A-Table chad" was a percolation rate for credit to L. R. on new wells since the original survey, sunk before or after the construction of a canal within 165 feet of it.

"B-Table chad" is the motasthal on wells existing before the original survey.

(11) If revenue once written off subsequently becomes recoverable (as when, for instance, a former occupant whose land was forfeited offers to pay the arrears for which it was forfeited if it is restored him) M should first see what was exact amount written off and on what account. If the arrears were of Tagavi or some other demand, then the payment now offered should be credited to that head, at any rate to the extent of the write-off. K should then be instructed how to credit the amount.

If the revenue formerly written off was consolidated, of course it would be credited again to C.L.R. without again adding L. F. [i.e., L. F. part of it will be placed in (5) and the L. R. part in (6) head (11) in the proportion of 16/17ths and 1/17ths]. If the L. F. was recovered and only L. R. written off, then the recovery will be taken to "Revenue free of L. F.", If these facts cannot be ascertained, it should all be taken to "Revenue free of L. F." since the Local funds are ordinarily compensated at the time by grants (*vide* paragraph 11, T. F. X.) for losses owing to revenue written off as irrecoverable.

(17) L. F. is always paid on the full assessment of Inam lands, and, therefore, anything is recoverable out of the Nuksan or Nazrana, no additional L. F. is leviable.

(18) Let us suppose that Rs. 12 have been credited to L. R. and debited to Police Ramosi. It is now discovered in 1913 that the man died in the middle of 1910 and for 6 months some unauthorised person enjoyed the alienation without performing any service. We should obviously recover Rs. 6 (such a recovery is known as "Ghair Hazari Akar"). But as explained in the remarks on T. F. III, the A. G. has already given full credit of the Rs. 12 to L. R. and debited Rs. 12 to '25, General Administration'. Such a recovery on account of a former year after the A. G. has made his adjustment should not (if we were pedantically accurate) be credited again to L. R. but should be shown in the Day Book as a recovery of a charge formerly debited to Police and the A. G. would adjust it by reducing the charges under Police and crediting to L. R. collected in cash; reducing also the L. R. formerly credited by book entry as revenue of alienated lands.

Since, however, these adjustments would almost be of very small amounts and be very intricate the A. G. has decided (T. M. 48-41-298, dated 1-6-14) to leave the old adjustment uncorrected and to carry the cash recovery to Misc. L. R. free of L. F.).

But this argument should not apply to any case in which a recovery is made in the current year on account of the current year, because then we shall report to the A. G. for adjustment at the end of the revenue year only the amount of alienation actually enjoyed (say Rs. 6 in circumstances as above). The remaining portion of the Nuksan which has not actually been alienated for Police work, but is recovered in cash on account of the absence of the Ramosi will properly be credited as *Judi and not as (Misc. L. R. at all* and the Nuksan will be proportionately reduced.

If the alienation was non-service, then exactly the same argument applies, substituting "7, Land Revenue—D Assignments and Compensation" for "25, General Administration" but the old practice of crediting all such items to Misc. L. R. should continue.

(19) From these fees if collected before the fixed dates, where Village Officers are made responsible for the collection of,

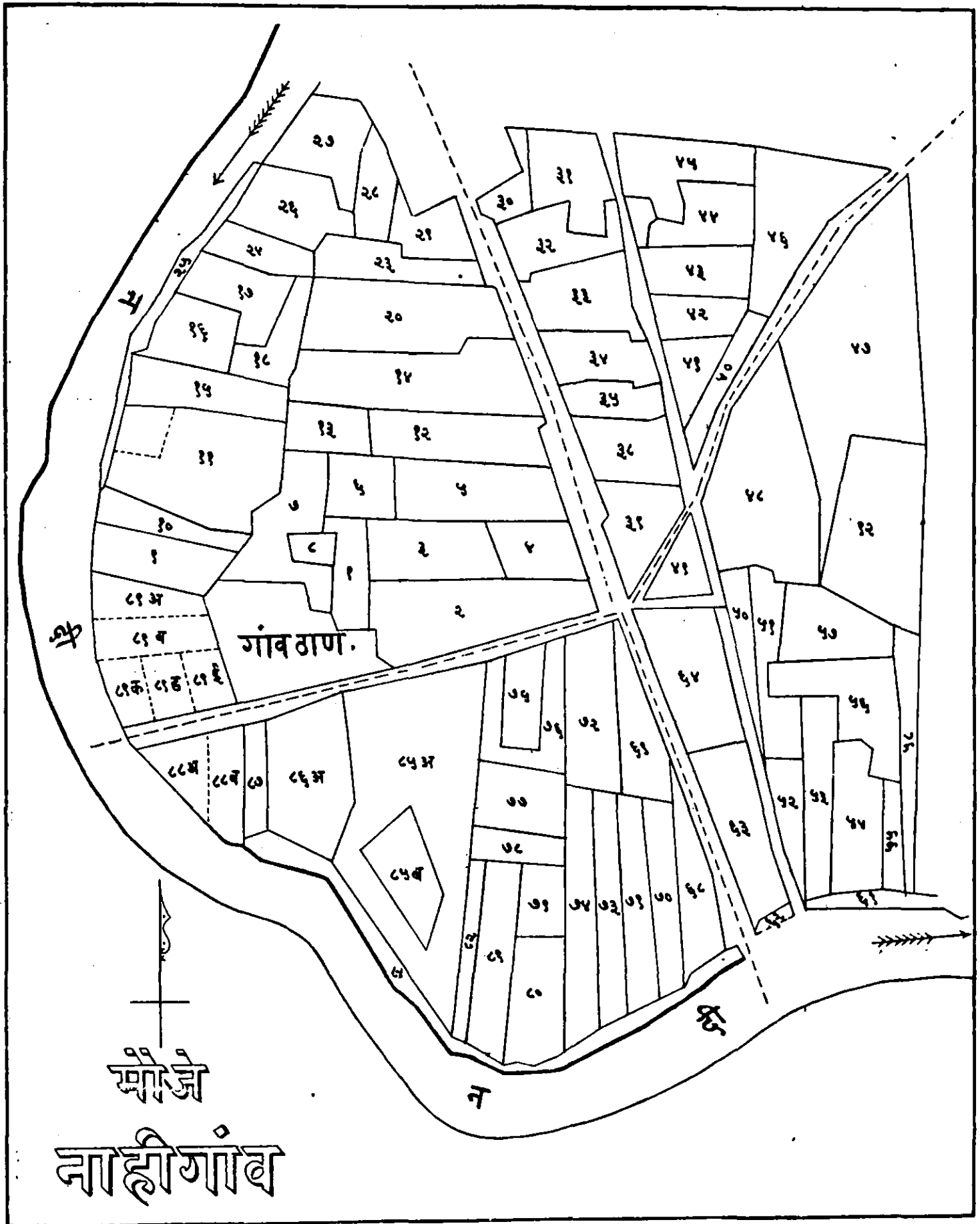
(a) Forest Revenue (including grazing fees), they shall be paid remuneration at the rate of 6 pies per rupee to the Talathi and 3 pies per rupee to the Patil and only 3-15-3 per rupee is brought to account and remitted to Taluka.

(b) Grazing fees in the area in charge of the Revenue Department they shall be paid at the rate of 6 pies per rupee to the Village Accountant and 3 pies per rupee to the Patil and only 0-15-3 per rupee is brought to account and remitted to Taluka. If the Village Accountant happens to be a stipendiary Talathi and not a Watandar Kulkarni he should not get any remuneration. The aggregate fees collected (as per counterfoils of passes) and the remuneration deducted should be worked out in a memorandum, and the nett amount (or amounts from time to time) credited to V. F. IV with the memoranda attached to the counterfoil of the "case". Since the Village Officers get their remuneration direct (or are deprived of it if the collection is made after the fixed dates) this item must not again be taken into account in the decennial revision of Village Officers' pay.

There was formerly a proportionate division between Forest and L. R. under R. 1668-98, 8270-03, but now the revenue is finally credited (for *mixed* areas) in the accounts of the realizing Department. (R. 1335-04, 9084-06). The remuneration of the village officers is deducted by themselves before the fees are credited, provided they make the collections before the following dates (R. 4263-00, 1335-04) which Commissioner may extend under R. 3453-03 :—

Central Division, Belgaum and Kolaba	15th August.
Surat and Panch Mahals	31st August.
Bijapur and Dharwar	15th September.

No fees are collected by Village Officers in Thana or Kanara. Talathis are permitted to make the same deduction (R. 1505-16). After these dates, fines also can be levied from the graziers (R. 8461-04). A contribution formerly made to L. F. in Kanara from these fees was abolished in R. 9084-16. The Commissioner generally can remit these grazing fees see Art. 207 (a) Forest Code and section 227. Standing Orders also, *see* revised rules for Southern Circle, under R. 71409-15.]



The lines-----divide the village into Blocks I to IV

V.F.VII
Kabjedar Village Nahigaon
Taluka Bulsar

17a. 28gs.
Rs.18-15-0
Bhoi wada

S.No. 1-A
Hissa 1 & 2
Area

[Hari Ramchandra Dhamdhare (62) (63)]
Shankar Hari Dhamdhare (64)

(61) Other rights

A. G.		
Cultivable	11	38
Pot Kharab		
Gross	11	38
Rs.	A.	P.
2	4	(5)

Assessment
Judicial or special assessment
Water share

V.F.VII
Kabjedar Village Nahigaon
Taluka Bulsar

S.No. 1-A
Hissa 3
Area

[Hari Ramchandra Dhamdhare] (52)
[Shankar Hari Dhamdhare] (64)
Mathu Maruti (70)

Permanent tenant (1929) Bhavan Vitthal for Rs.12 (121) (61)

Other rights (52) (70)

4 Mango trees belong to Vitthal Ramchandra (by purchase, 1901)

A. G.		
Cultivable	3	11
Pot Kharab	2	35
Gross	2	35
Rs.	A.	P.
3	12	(51)

Assessment
Judicial or special assessment
Water share

V.F.VII
Kabjedar Village Nahigaon
Taluka Bulsar

Girani
S.No. 1-B
Hissa
Area

Manaji Anandrao (34)

Other rights

A. G.		
Cultivable		
Pot Kharab	0	20
Gross		20
Rs.	A.	P.
20		

Assessment
Judicial or special assessment
Water share

V.F.VII-A				V.F.XII			V.F.VII-A				V.F.XII			V.F.VII-A				V.F.XII			
Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	
1927-28	Rama Hari (cash) Rs. 60 (oral) (Rs.7) Sublet (5/14) to Vasto Daya (oral) ardheli (5/14) Vasto grazes Rama's cattle in forest.	5-38	3	Bajri Tobacco Castor seed Kulthi (Kh) Chillies	4-0 2-0 4-0 1-0 0-38	4 Tamarind	1927-28	(1) Bhavan Vitthal (2/4) written lease (16-2-26) for Rs. 10/- (2) Vasto Daya (oral) at 2/3 rd crop (0-15)	0-35 1-0	3 4	Bajri (Kh) Kulthi Tobacco Castor seed White pumpkin	1-0 0-35 0-20 0-10 0-10	1 Mango remaining	1927-28	Leased (Rd 3-5-12) to Mr. Solomon Rauben (with bungalow) for Rs. 250/- p.a. for 21 years from 1912.	0-20	NA				
1928-29	-Ditto- but not sublet	11-38	3	Tobacco Maize mixture Grass	3-0 8-30 0-8	-Do-	1928-29	(1) -Do- (Rs.2/4) (2) -Do- but only 1/2 crop (0-15)	1-35 1-0	3 4	Cotton	2-35	-Do-	1928-29	-Do-						
1929-30	Same	11-38	3	Unsown (short rain) Cotton Wheat mixture	4-0 3-0 4-38	-Do-	1929-30	Kayam kul Rent Rs.12/- Khud	2-35	3	Wheat (R) and Kardai mixture Tobacco Unsown (short kharif rains)	1-30 0-25 0-20	-Do-	1929-30	-Do-						
1930-31	Rama Surrenders tenancy- Khud (5/14) Vasto Daya (Rd 12-5-30) for 3 years on ardheli (7) Shankar to find manure	5-0 5-38	1 4	Bajri mixture Castor seed Chillies Cotton Grass Maize	4-20 1-0 0-20 4-30 0-8 1-0	-Do-	1930-31	Kayam kul Sublet to Vasto Daya on 1/2 crop	2-35 2-35	3 4	Bajri Kulthi Chillies Castor seed	2-5 0-20 0-10 2-35	-Do-	1930-31	-Do-						
					11-38									1931-32	-Do-						

<p>19 a. 12 gs. Rs.19-5-0 Jat Inam</p> <p>S.No. 4 Hissa 1 Area</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2">A. G.</td></tr> <tr><td>Cultivable</td><td>16 4</td></tr> <tr><td>Pot Kharab</td><td>.</td></tr> <tr><td>Gross</td><td>16 4</td></tr> </table> <p>Assessment Judi</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Rs.</td><td>A.</td><td>P.</td></tr> <tr><td>15</td><td>13</td><td>6</td></tr> <tr><td>6</td><td>0</td><td>0</td></tr> </table> <p>Water share</p>	A. G.		Cultivable	16 4	Pot Kharab	.	Gross	16 4	Rs.	A.	P.	15	13	6	6	0	0	<p>V.F.VII</p> <p>Kabjedar Village Nahigaon Taluka Bulsar</p> <p>Trimbak Narayan (1)</p> <p>Other rights</p> <p>Himayat on 2 acres (78)</p>	<p>24 a. 30 gs. P. K. 10 Rs.16-0-0 Desai Cave</p> <p>S.No. 9 Hissa 1 Area</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2">A. G.</td></tr> <tr><td>Cultivable</td><td>12 16</td></tr> <tr><td>Pot Kharab</td><td>. 4</td></tr> <tr><td>Gross</td><td>12 20</td></tr> </table> <p>Assessment Judi or special assessment Water share</p>	A. G.		Cultivable	12 16	Pot Kharab	. 4	Gross	12 20	<p>V.F.VII</p> <p>Kabjedar Village Nahigaon Taluka Bulsar</p> <p>[Ramchandra Balwant Deshpande] (12) Vithal Ramchandra Deshpande (48)</p> <p>Other rights 4 acres mortgaged to Bhoginath Ramlal, without possession (60)</p>	<p>V.F.VII</p> <p>Kabjedar Village Nahigaon Taluka Bulsar</p> <p>Raghunath Balwant Deshpande (17)</p> <p>Other rights</p>
A. G.																													
Cultivable	16 4																												
Pot Kharab	.																												
Gross	16 4																												
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Gross	12 20																												

V.F.VII-A				V.F.XII				V.F.VII-A				V.F.XII									
Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	Year	Tenancies and Rent	Area	Mode	Crops and Fallows	Area	Remarks	
1927-28	Gopal Hari (Rd 5-5-12) for 5 years for Rs. 50/- Judi 5/- paid by still continues. (T)	16-4	3	Grass Bajri Sugar Cane (W) Rice <u>15-4</u>	10-0 2-20 2-25 0-39		1927-28	Radhabai bhrt. Wamanrao for life (T) to appoint a pujari for the temple	12-16	6	Grass Juwar (Kh) Turi Cattle nuts in excess of P.K. 4 gs.	1-10 10-0 1-0 0-6	3 Tamarind	1927-28	(1) Bhimji Khandu (Rs. 5) Rs. 48/- (Rd) for 5 years and provides manure. (2) Khud (by hired labour) (Rs. 3)	8-0 4-14	3 2	Bajri Grass Turi Prickly Pear <u>12-14</u>	8-0 0-12	in excess of 6 gs. P.K.	
				Second Crop Castor Kulthi (R) <u>0-39</u>	0-27 0-12		1928-29	Same	12-16	6	Cotton Wheat (R) Grass Gram (R) Cattle huts -Do-	9-0 -20 0-10 -20 0-6	-Do-	1928-29	-Do- Bhimji Khandu has now taken the remainder (oral) on condition to pay no additional rent but clear off the prickly pear in 4 years.	12-14	6	Cotton Grass Juwar (Kh) Waste, Prickly Pear <u>12-14</u>	10-0 0-12 0-10 0-32	in excess of P.K.	
1928-29	- Do -						1929-30	(1) Same (Rs 7-14-0) Sublet Cattle-shed (2) to Vasto Daya for Rs. 3/- (oral) for use as a saw mill (2as.)	12-10 0-6 0-6	6 6 3	Bajri mixture II Tobacco Linseed Wal Grass Cattle-sheds in excess of P.K. This is N.A. use of the whole 10 gs.	8-30 -20 0-10 0-30 -0 -6	-Do-	1929-30	Same	12-14	6	Waste, Prickly Pear Bajri (Kh) Cotton Tobacco <u>12-14</u>	0-8 1-6 10-0 1-0		
1930-31	- Do -						1930-31	Same (Rs. 7-14-0) Same (2as.)	12-10 0-6 0-6	6 6 3				1930-31	Same	12-14	6				So long as this 6gs. out of cultivable land is not transferred to N.A. it must be treated like uncultivated.

VILLAGE FORM IV

FORM IV.

Village Nahigaon, taluka Bulsar, district Surat A. D. 1912-13.

B. Free of L. F. (7)					Remarks (8) (Heads 2, 3, 8, 11, 17, 18 and 19 omitted, as they do not occur in this village) The sub-columns under (6) and (7) are all optional																											
Fines under section 148, L. R. C.	Notice fees	Fines under R. R. Act	Expenses of sale	Fines for appropriating land without permission																												
12	13	14	15	16																												
2 13 0		It would be even better to watch these collections and to post V. F. VIII B entirely from the Rgr. p. 76 (36) (c) and merely to post the total demand and collections here in one line once a year "as per R. R. Fee Rgr."		10 0 0	To continue next year also. To levy Rs. 5, next year also.																											
	0 4 0 8	1 0 0 1 0 0 0 8 0 0 8 0	2 0 0		<table border="1"> <thead> <tr> <th colspan="2">Abstract</th> <th>Corresponding items in other V. F.*</th> </tr> </thead> <tbody> <tr> <td>(1) Total, L. F. (5)</td> <td>9 6 9</td> <td>[di] V. F. V.</td> </tr> <tr> <td>L. R. (6)</td> <td>150 5 0</td> <td>[aa (i)]</td> </tr> <tr> <td>C. L. R.</td> <td>159 11 9</td> <td></td> </tr> <tr> <td>(2) Total pure L. R. (7)</td> <td>15 12 0</td> <td>[aa (ii)]</td> </tr> <tr> <td>Grand Total ..</td> <td>175 7 9</td> <td></td> </tr> <tr> <td>Collection ..</td> <td>172 15 9</td> <td>V. F. IX (6)</td> </tr> <tr> <td></td> <td></td> <td>Total p. 145.</td> </tr> <tr> <td>Balance ..</td> <td>2 8 0</td> <td>V. F. XI. Abstract (16) line 5.</td> </tr> </tbody> </table>	Abstract		Corresponding items in other V. F.*	(1) Total, L. F. (5)	9 6 9	[di] V. F. V.	L. R. (6)	150 5 0	[aa (i)]	C. L. R.	159 11 9		(2) Total pure L. R. (7)	15 12 0	[aa (ii)]	Grand Total ..	175 7 9		Collection ..	172 15 9	V. F. IX (6)			Total p. 145.	Balance ..	2 8 0	V. F. XI. Abstract (16) line 5.
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		0 8 0	2 0 0																													

*This col. is not part of the form but only a note for guidance.

Remarks on V. F. IV.

Let us now consider the method of levying and watching the recovery of miscellaneous items. The great majority of such items arise out of some circumstances reported by the village officers a few arise out of petitions, or orders received from Taluka. In all cases when K. first becomes aware of any such item likely to be leviable, he should take a form for fluctuating L. R. and fill it up as much as he can and submit his report to M for orders. If the first instruction has come from M, K. should when the papers first come to him, fill up the form and return the case with the form.

2. There are some classes of items for which the columns of the Report form are not appropriate. But even in those cases the counterfoil heading is useful. For instance, as explained under "Coercive processes" frequently a number of notice fees will be sanctioned in a single order and possibly some of them may be cancelled. Even though 20 persons may become liable under one order and 7 more under another we do not require 27 separate notice fee cases, but only one. Likewise with R. R. fines [which will be levied as described hereafter in paragraph 36 (c) of the R. R. chapter all the fines ordered to be levied in one year on the statement can be posted in V. F. IV as a single item as has been shown in [13]. The strip of foil at the head of the form is intended to be kept in the village in order to secure that orders upon all cases submitted are duly received and *accounted for* and the books of forms will have printed Serial Numbers.

3. In some cases there will be many endorsements to and fro, between K. and M. and possibly P., before it is ultimately settled what is to be levied. When M. gives K. his final orders about any item above commented upon which requires care in classification he will instruct K. how to credit it. As soon as a final order is received, the papers will be filed (A.B.C.D. Lists, Lr. 91) under the number of the case and year, as given by the counterfoil heading, and then the collections ordered will be posted in V. F. IV. If C. or Cmr. subsequently modify these orders on appeal or otherwise, then of course the form will be corrected; or if a bid is not fully paid up, after deposit of earnest money, the demand will be reduced to the amount of the forfeited deposit. If a fresh sale is held or further proceedings taken against the defaulting bidder this will be a fresh demand. Any additional amount ordered to be levied could be shown as a new item under the same case number. If the appellate order (reducing the demand) is not received till after the close of the year, if the revenue has been collected, a refund or, if not collected, a remission (demands cancelled) will be given. If the case ends in an order to recover nothing, the papers will be filed, without any entry in V. F. IV. It might even end in an order to remit some item already collected. Then it will be transferred to the File of orders of Remission (4 V. F. VIII-B) and the fact noted on the counterfoil

When C. I. discovers what appears to be an encroachment he will himself fill up the counterfoil and so much of the Report form as he can. Thus the proper disposal of the case will be assured. This procedure supersedes the need for an Encroachment Regr.

3a. K. sometimes collects Misc. L. R. on his own authority without reference to M. In the case of permits to cut thorns in G. waste land he is sometimes allowed to issue counterfoil permits at a fixed rate for each cart-load and he simply remits to Taluka what he has actually collected, as attested by the counterfoils. Such methods of collection are of course liable to be abused, but the amounts in respect of which it is permitted are usually trifling and in any case practically every thing depends on the honesty of K. Even for such collections K. should write "Thorns" on the counterfoil of a Report form and should credit the total collections in V. F. IV as a single item in the Makta Ledger (because it is useless to post them as demands in individual Khatas when they are collected *in cash* on the issue of the permit).

3b. The same procedure should be followed for grazing fees. There is usually no correspondence and no demands but fees are collected as the cattle are found. If any correspondence occurs, it can be kept with this counterfoil. Collection are made by means of special Receipt Books, only the totals going to V. F. IV and XI see P. 146 para. 8.

4. When an item of Misc. L. R. is not collected before the end of July the arrear is carried forward to the next year without being distinguished as an arrear of Misc. L. R., but is incorporated in the arrears of all L. R. As a general rule, it is of course expected that all Misc. L. R. will be collected within the year in which it falls due. It is very undesirable that we should confuse the accounts of L. R. arrears by including miscellaneous items and should therefore, be careful to collect everything in time.

But if K. receives an order from M. about July 25th to collect a substantial amount of Misc. L. R. from a person living far off, it is almost impracticable for him to make the collection within the year. Similarly, there may be large amounts due for N. A. occupancy prices from public bodies or Companies, etc., which cannot be realised quickly.

In order to avoid carrying forward arrears of considerable amounts of Misc. L. R. the following arrangements are recommended. If an order is received so late in July that collection is improbable, K. should return it to M. and request that it may be noted in the next year's accounts beginning in August; and he should then, if M. agrees, bring it into his own accounts for the *next* year. If an item though ordered to be collected, say, in May still for good reasons is not likely to be collected until September or later, K. should ask M. to withdraw the demand in the current year and transfer it to the next year. M. may agree to do this if the reasons are sufficient.

When such a postponement or withdrawal takes place M. must correct T. F. IV and consequently the demand will not appear in the Wasul Baki Patrak for that year but will appear in the next year and be collected. If a demand or Misc. L. R. is cancelled in appeal before July 26th, this course can be taken and the Wasul Baki demand corrected, as is always done at the end of July when the new Tharavband is received at the Taluka. But after the end of July no demand can be cancelled or removed from the accounts except by showing it under remissions as "demands cancelled". [*Vide (e) and (f) T. F. IV.*]

5. V. F. IV must be posted day by day. Some of the first items will be posted in it before the year begins, that is to say, those items which continue from the preceding year; e.g., rent of alluvial land leased for 3 years will be carried forward for the second and third year. The time to prepare and make the first postings in V. F. IV for 1917-18 is several days before the end of July 1917. The audit officer will see that all items in 1916-17 have been posted in V. F. IV for that year and also that any items which are to continue due in the following year 1917-18 have also been noted in the form opened for 1917-18 and a remark made as to how long they are to continue (*see sample form*). In checking the form for 1916-17 he will see that any items shown as continuing by the remarks in the form of 1915-16 have been properly brought forward.

6. At the end of July K. must close and total V. F. IV and post the total—without distinguishing detailed heads but only the two classes (i) consolidated, (ii) free of L. F.—into the Tharavband; he should also note any special reason for unusual rise or fall of Misc. L. R. Then he should post the collections from the closed Day book and work out the arrears, and remissions if any, and see that they agree with the Khatas of individuals; if there are none, no detailed check would be necessary. With his annual Report he will send M. a copy of these last 3 lines on pages 46-47 (not of the Abstract on page 47 only).

Total Demand.

Total Collections.

Remissions.

Arrears.

(*Vide* remarks on T. F. IV and X.)

7. The old V. F. 2 showing revenue from waste lands disappears, but it is desirable that no waste land likely to produce revenue should be overlooked. There have been cases in which waste S. N. have been shown as producing nothing when, in fact, they were occupied by private persons and even sublet by them to others at good rents for grazing, etc. In crop inspection the C. I. and other officers will pay special attention to S. N. said to be waste; as encroachments and unauthorized occupations will naturally occur chiefly there. The C. I. and higher officers must check them and see that possible revenue is not being improperly lost. The Rules of the Land Records Department require C. I. to inspect waste S. N. exhaustively (*vide* also para. 11, V. F. XII).

8. Since the new L. R. C. of 1913, section 117-B, there ought nowhere to be any such thing as a portion of a Hissa (even alienated: section 76 L. R. C.) of a S. N. left waste. If there is, every effort should be made to dispose of it to the occupants of the rest of the S. N. or else they must be charged with the revenue and when so charged it should be treated in the accounts as "occupied". *Vide* Note 3 on page 20 below V. F. I. When a piece of waste land is surrounded by occupied land it is practically impossible for or any other person to use that waste land. The surrounding occupants often find that they can use it themselves for nothing, because other people cannot bid for it. This is a fraud upon the revenue of which officers should beware.

VILLAGE FORM V.

General Abstract of Area and Revenue (Tharavband), Mauze Nahigaon, Taluka Bulsar,
31st July 1913.

	Last year		Current year		Decrease		Increase		Remarks about Causes of Decrease and Increase
	Area	Assessment	Area	Assessment	Area	Assessment	Area	Assessment	
a	Total area and assessment as per V. F. I.	A. g. 507 22 Rs. a. p. 523 3 6	A. g. 507 22 Rs. a. p. 471 0 6	..	..	..	..	..	Assessment decreased on land assigned from Khalsa occupied:— A. g. Asst. Ordinary Tenure— For Salt Pans .. 25 0 25 0 Railway .. 4 21 11 3 Restricted Tenure— For Diluvion .. 0 35 1 0 Brick fields .. 5 0 15 0 <u>35 16 52 3</u>
b	Excess of Judi over assessment ..	..	..	..	..	..	..	..	This may occur (see Joglekar's Alienation Manual, p. 125) on land for which a settlement has not been accepted,
c	Deduct—								
d	*Unassessed cultivable land ..	100 0	..	100 0	..	..	..	..
d	Uncultivable	5 29	..	6 24	..	..	0 35	..	Occupied Khalsa restricted tenure land assessed at Re. 1-0-0 was washed away by flood M's 22, 29-12-11.
e	Land set apart for special and public purposes as per Abstract of V. F. I.	40 21	19 12 0	45 2	19 12 0	..	..	4 21	..
f	Forest	15 0	..	15 0	..	..	..	..	..
g	Land used for Building and other N. A. uses—								
g	*Bungalows, Factory, etc. ..	9 8	..	9 8	..	..	..	..	..
h	*Brick fields, Timber yards, Gymnasium, etc.	1 0	..	31 0	..	..	..	30 0	..
i	Total Non-Agir. causes ..	10 8	..	40 8	..	..	..	30 0	..
j	Total not available for agriculture ..	171 18	19 12 0	206 34	19 12 0	..	..	35 16	..
k	Remainder, for agriculture ..	336 4	503 7 6	300 28	451 4 6	35 16	52 3	..	..
l	Deduct loss by reason of—								
l	Inams as per V. F. III. Classes I to VI ..	..	161 14 6	..	148 2 6	..	13 12	..	..
m	Unoccupied cultivable assessed land	4 32	6 8 0	4 32	6 8 0	..	..	..	..
n	Land free or reduced by special agreement,	..	26 4 0	..	26 4 0	..	..	..	..
o	Remainder occupied cultivable land paying assessment, quit-rents, and jama,	331 12	308 13 0	295 36	270 6 0	35 16	52 3	..	13 12 0
	Of which—								
p	Khalsa Ordinary Tenure	166 37	213 13 6	132 16	162 10 6	34 21	51 3	..	..
q	Restricted Tenure	26 26	37 12 0	25 31	36 12 0	0 35	1 0	..	..
r	Inams with Judi	122 29	53 7 6	122 29	67 3 6	..	..	..	31 12 0
s	Specially reduced with Jama ..	15 0	3 12 0	15 0	3 12 0	..	..	..	..

VILLAGE FORM V—contd.

General Abstract of Area and Revenue (Tharavband), Mauze Nahigaon, Taluka Bulsar,
31st July 1913

	Last year		Current year		Decrease		Increase		Remarks about Causes of Decrease and Increase		
	Area	Assessment	Area	Assessment	Area	Assessment	Area	Assessment			
	A. g.	Rs. a. p.	A. g.	Rs. a. p.	A. g.	Rs. a.	A. g.	Rs. a. p.			
t	Add—V. F. II(iii),—										
t	*Agricultural Revenue from leased unassessed lands.	25 0	6 4 0	25 0	6 4 0	..	..	..	..
u	Aggregate fixed agricultural area and net revenue (including Judi) derived therefrom.	356 12	315 1 0	320 36	276 10 0	35 16	52 3	..	13 12 0		
	Add—Non-agricultural uses and revenue.—										
tv	*Out of S. N. [V, F, II (ii)]	..	10 8	214 0 0	40 8	389 0 0	30 0	175 0 0	Special N. A. assessment as per V. F. II (ii) on land given for Salt Pans and for Brick fields,
w	*Out of village site, etc. [V, F, II (i)]	0 9½	11 15 8	0 9½	11 15 8	..	..	..	..
x	Less—Alienation, class VII	18 0 0	..	18 0 0	
y	Nett Non-agricultural area and revenue.	10 17½	207 15 8	40 17½	382 15 8	..	..	30 0	175 0 0	
z	Total fixed Revenue	366 29½	523 0 8	361 13½	659 9 8	35 16	52 3	30 0	188 12 0		
aa	Add—Miscellaneous L, R.										
	(i) Bearing L, F, .. ..	..	94 0 0	..	150 5 0	..	..	..	56 5 0	
	(ii) Not carrying L, F, .. ..	..	15 0 0	..	15 12 0	..	..	..	0 12 0	
bb	Total realizable Land Revenue	366 29½	632 0 8	361 13½	825 10 0	35 16	52 3	30 0	245 13 0		
	Add—Local Fund—										
cc	On fixed Revenue .. ..	..	43 14 11	..	51 9 9	..	..	..	7 10 10	L. F. (1-10-3) is not here reckoned on 26-4 free or specially reduced item n,
dd	On Miscellaneous (aa (i)) .. ..	..	5 14 0	..	0 6 9	..	..	..	3 8 9	
ee	Gain through fractions of pies as compared with V, F, XI,	..	..	..	0 1 9	..	..	..	0 0 9	In V. F. XI the details of each Khata are posted and totalled in many Khatas there is an increase of 1 or 2 pies through Dharsod (see p.), But in V. F. V the exact L, F, is calculated on the lump demand. To effect agreement with V. F. XI the addition (or deduction) is made here.
ff	Net Total L, F, .. ..	..	49 12 11	..	61 2 3	..	..	..	11 5 4	
gg	Grand Total of Consolidated Land Revenue and areas yielding Revenue.	366 29½	681 13 7	361 13½	886 12 11	35 16	5 3	30 0	257 2 4	Net decrease area 5-16 and increase Rs. 204-15-4, Total Jamabandi Rupees eight hundred and eighty-six annas twelve and pies eleven only.	

†See note to V. F. II, p. 24.

Examined.

Audited. (date)

(Sd.)

(Sd.)

Karkun.

Sub-Divisional officer or Mamlatdar.

Patel.

Kulkarni.

N. B.—In (ee) the principle of 'dharsod' (letting go and taking) has been abandoned. In the L. B. Acts of 1923 and 1927, there is no 'letting go' except on the few khatas which in the aggregate do not total 4 as; but all fractions are made up to a complete piece. When this is done Khata by Khata the total of the Khatas (V. F. XI) will exceed the lump C. L. R. deducible from the demand in gross in V. F. V. by an amount which is now by the new Act unfortunately made so large that in some villages it may serve to mask the exactness of the agreement of the Trial or Text Balance Sheet. The discrepancy grows larger as the number of Khatas grows; whereas under a true 'Dharsod', it tends to zero however large their number.

Remarks on V. F. V.

In the vernacular translations of this form, do not transliterate the letters a, b, c.....z, aa, bb, and so on of the items in the usual way but use the Devanagari letters K, Kh, G, Gh. of the Barakhadis : and draw up a fixed printed list giving the equivalence : a = K, b = Kh, c = G, and so on to the end.

This form sums up the total demand of L. R. both fixed and fluctuating, and also shows the reasons for all changes in fixed revenue as compared with the previous year. This is most important for audit because, in the matter of fixed revenue, only each *change* requires audit ; while, in fluctuating revenue, each *item* requires audit ; and since fluctuating revenue must, of necessity, fluctuate explanations of petty increase and decrease are not required. If the change is very large and striking, a general explanation such as "Big demand for building sites" is all that is expected to be given.

2. Changes in V. F. I, II and III are made in the forms day by day as the orders reach K. All such orders go back to the Taluka and are not filed in the village. Fluctuating revenue is posted in V. F. IV and is subsidiary papers similarly day by day. But V. F. V obviously cannot be posted completely till the year closes. No doubt when K. foresees in May or June that there can hardly possibly be any further changes on account of fixed revenue before the year ends, he can then quite safely proceed to post V. F. V, at any rate, as far as the end of the fixed revenue. As soon as it is completed it must be sent to the Taluka for the posting of the Taluka forms. In no circumstances whatever must it fail to be completed by K and despatch to the Taluka later than the night of 31st July.

3. The most important parts of this form are the notes on the causes of increase and decrease in the 'Remarks' column. These causes must be noted against the line in which the increase or decrease occurs and need not be repeated again in the lines showing totals or remainders which of course must increase or decrease according as the preceding details have varied. In other words, each increase and decrease should be explained once and only once. The correctness of the Tharavband may be tested by comparison with the "Test Balance Sheet" as hereafter explained.

4. If ever in Raytwari villages any Khalsa fixed agricultural or N. A. revenue—such as tree-tax in Khanapur (Satara)—or Kamal Akar of Inam lands—such as certain Village Officers' Watans in Navapur (W. Khandesh), and in Inam villages still under an original survey assessment not yet revised (R. 1817-78, P. 1392 cordeaux)—R. 651-77 is not (under proper authority) charged with L. F. exactly at the rate of one anna in the rupee, a note must be made at the foot of the Tharavaband explaining the exact amount of the difference. This matter is more fully noticed in the separate Manual on "Accounts of alienated villages" under T. F. X. In most cases such discrepancies will be found due to errors, and M. should report them for rectification, till such anomalies, have disappeared. A big loss of L. F. revenue due to failure to examine such a discrepancy is dealt with in (order) R. 8885-12. Moreover under the new L. B. Act of 1923 almost all such discrepancies have disappeared. Rather we now have cases in which L. F. is collected but no L. revenue is brought to account (e.g. on N. A. revenue of inamdars) in inam villages : and on the full assessment for Talukadari villages. Such revenue must be treated as Nuksan, even though that is not quite the appropriate term.

In some villages, especially in small villages, for several years on end there is no change, in V. F. V. Instead of preparing a new form, it is legitimate to endorse a "no change" certificate—K. will always have to send a new copy to M. for posting T. F. VIII and the Jamabandi officer must also satisfy himself that there is no change.

RECORD OF RIGHTS.

[*Incorporated under R. 11211-12 in supersession of the Rules cancelled by R. 7788-10 and further amended to the new system under R. 295-B of 28-223.*]

I. The Law

The law as to the Record of Rights was first enacted in Act IV of 1903 and is now contained in section 135A-L, L. R. C. (1913). This Chapter deals first and primarily with agricultural land, and sporadic plots assessed or held for N. A. uses outside the usual gaothans. But any S. N. or part thereof formed out of "gaothan" and held for N. A. or agricultural use (pardi) in town or village sites (not under a City Survey) is also covered by the law : so also those within municipal limits (R. 11581-13) : but not such leased or sold plots as have not been made into "Survey Numbers".

General exemption from the application of this law was notified in R. 263-04 ; therefore, the method of extending the Record to a new area is not directly to apply the law, but indirectly to withdraw the exemption (R. 4136-15).

When a City Survey (L. R. C., section 131) is applied to any Town Site as defined under L. R. C 126, the R. R. law applies (R. 5407-14) : but the form in which it is kept is called a Property Register and is dealt with in the City Survey Manual. That Property Register is totalled, and the aggregate areas (various tenures, leases, public roads, etc., etc.) are taken to V. F. V. These totals must be made by separate "villages" when more than one Revenue "village" lands are included in one "Town Site". Formerly piecemeal notifications extended the R. R. to such town and city sites (see R. 9211-16, 6106-17, 8345-17, etc.) : but R. 13568-18 now covers all such City Surveys. Tenancies for 21 years and upwards are recorded in the Property Register. Shorter Tenancies are not posted: and no Tenancy Register is kept.

This Chapter will not deal further with the Record (Property Register) in City Surveyed town and village (R. 4064-01) sites. Nor will it deal with Talukdari lands, the Talukdari "wants" under the Summary Settlement (Sanadi Wants) in Kaira, Broach or Panch Mahals nor with the special adaptation of the Record to Khoti and Narwadari lands. These special cases are dealt with in the special Manual of Inam and other Tenures, where also will be found some directions as to the adaptation of the system to certain inam villages. But the general principles set forth in this chapter of course will apply, with the obvious modifications, to those lands also.

The Statutory Rules governing the Record of Rights are in the L. R. Rules (1921) 104—113. These are now to be modified to suit the adoption of the idea first put forward by Mr. R. M. Maxwell I.C.S., then Assistant Collector, Dharwar, in his letter C. T. S. 5, dated 30th June 1915. In the notes under the L. R. R. a history of the Record is given and need not be here repeated.

The law applies to all *surveyed* Inam villages (even if the settlement has expired) except in Ratnagiri (R. 288-13) and to all Sharakati villages (R. 2568-09).

II. General Description

The Record of Rights is a register giving first in a diary form particulars of all private rights over land whether they have been acquired by registered or unregistered document, by succession, by oral agreement, or otherwise, rights of owners, occupants, mortgagees, tenants or assignees of the rents or revenue thereof and also some public rights, easements and G. rights (which are also recorded in V. F. I and III). The rights are then summarised in the Index of Lands in the serial order of Survey Numbers in each village and every separate occupancy within the S. N. is given separate recognition. The Revenue Accounts are also based on this record, which thus becomes a record of liabilities as well as of rights; and each separate Kabjedar is now directly liable to G. for the assessment or other dues on the parcel of land of which he is in possession. The result has been the disappearance of the "Poklist Khatedar", that is to say, of the Khatedar who was not actually in possession of the land recorded in his name. Henceforth the word "Khatedar" will mean an occupant who has a Khata in V. F. VIII and there will be no Khata without actual occupation. For alienated land the R. R. will show which of the *holders* is responsible for the Judi. For lands held on lease or other special tenures, the person responsible to G. for the dues is treated as "Kabjedar" which term we shall use for the responsible holder of Khalsa, alienated, or any sort of land.

2. The R. R. is, therefore, the most important document in the Bombay Land Revenue System. But its conversion to a record of liability has involved the redistribution of assessment. For the S. N. is no longer (as before the amended Code of 1913) the unit for revenue purposes, each separate holding, however small, being now given a distinct assessment. It is necessary for the sake of apportioning accurately the assessment of the S. N. amongst its separate parts, that the latter should be measured. This work is now almost completed. Where it is not complete the customary assessments, that is to say, the shares of the assessment as fixed by the Kabjedars among themselves, are adopted for the purpose of the accounts (*see* para. 14, page 61). This measurement and assessment is being carried out by special establishments and K. is only required to assist by making extracts from the record, and giving notice to Kabjedars. The procedure and accounts of Pot Hissa measurement are described in the Manual of the Land Records Department.

At first it was attempted to do this by the method called "Phalni" (splitting up), *i.e.*, the scale-plotted Tippan of the S. N. recorded in the Cross-Staff Survey was assumed to be still exactly correct: and measurements were rapidly made along the sides and plotted into that old perimeter map. The Cross-Staff was used only when there were intricate internal lines of partition. But this was too inaccurate. The S. N. had not always been quite correctly measured or plotted in the old surveys 40 to 80 years ago; and many had changed their shape from various causes. The new method of Plane Table Survey was introduced by the author of this Manual (R. 5407-14) and by yielding a new and quite independent large scale present day map of each S. N. or block of S. N., involving no assumptions, has either corroborated or corrected all the old work: and made an accurate record possible. Over six million hissas have been so measured at a general average cost of from 4 annas (before 1918) to 12 annas (since the war). The distribution of assessments is discussed in the L. R. Rules (1921), Rule 23 and the notes thereunder: for distribution of Judi, *see* R. 15227-17.

An attempt to train K. in simple survey was abandoned in R. 10245-17: but the ultimate ideal is that K. should be able to do all the work connected with the maintenance of the Record, including Survey, and Registration of documents.

3. In addition to the rights of occupation, mortgages with and without possession, permanent or long-term tenancies, and other vested and contingent interests in the land are recorded, and—in a separate form—tenancies for short terms or at-will. It is therefore of high statistical value particularly for purposes of land settlement. Under the Law it is incumbent on every person who *acquires*

any right (see para. 35, page 70 for adoptions) to report the same within a period of three months of its acquisition. A person who has acquired his rights by registered deed is considered to have given such notice. Those who do not register or report according to the law are liable to be charged a fee not exceeding Rs. 25. The plaintiff in every suit concerning land in a village to which the law applies is required to submit a certified copy of the entry in the R. R. relating to that land and he cannot, after the mapping of sub-divisions, register a document without quoting the hissa number (Notfn. R. 6412-10) of the map of the land to which it relates, clause 2 of Rules under section 22 (1), Regn. Act XVI of 1908 in R. D. Notification No. 6412 of 18th July 1910. It is therefore extremely important that the record should be complete in every respect and accurate. This can only be the case if K. is always attentive to what is going on in his Village and if the people are prompt to report all fresh acquisitions of rights. The duties of K. are laid down below in detail; the duties of the people must be impressed on them by the immediate levy of a fee for neglect.

4. A common criticism against the present practice of the R. R. is that when an occupant mortgages his land to a Sawkar with nominal possession on condition that he shall himself remain in actual possession as the tenant, and pay only an annual instalment towards the liquidation of his debt under the name of rent, still the Sawkar is put in as Kabjedar, being mortgagee in possession, and the real owner and possessor of the land is relegated to the position of a tenant and only registered in column 8 of the Index. When however there is actually an oral agreement that the mortgagor should not be dispossessed or that the sale shall be treated really as a mortgage without possession, the fact of this agreement should be noted in the Diary entry, see entry 32; but if this oral agreement is not admitted, then the Record as now framed does state the actual facts of the matter. If we still kept the Rayat as the possessor and allowed him to think that his legally executed document had not actually altered his status and rights, we should be encouraging deception and when the time came for the mortgagee to sue in the Civil Court to enforce his deed, the debtor would find that he had been deceived and that his rights were really not what he supposed. It is better in the end for the mortgagor himself if we record his legal dispossession and his rights as merely those of the reversionary subject to the oral agreement. If he is dissatisfied with his position and wishes to escape from it, then the only wise thing for him to do is to pay off debts and, if he borrows again, to borrow on other terms and conditions.

5. The forms in which the Record is now maintained were sanctioned by R. 395-B, dated 28th February 1923. It is assumed that almost universally there is an older record (prepared between 1903 and 1923) from which the "Schedule of Rights" can be drawn up. The old form of the record used from 1907 to 1923 with occasional modifications was more suited to the initial preparation. It was not suited to maintenance, since it involved so much fresh writing and had to be recopied about every five years. The present forms are suited to maintenance. The Mutation Diary which is the real "Record of all newly arising Rights" is never recopied but preserved permanently. After 12 years as against individuals, 30 as against a Local Body, and 60 as against Government, all these newly acquired rights ripen by possession into title if unchallenged even though at first perhaps disputable. The Diary of Mutations V. F. VI thus becomes in effect the substantive record; while its contents are scheduled and indexed for easy reference in the "index of rights" V. F. VII: which gives the result of all recorded mutations brought down in the old record up to 1923, and of all subsequent changes. It is far less bulky than the old form, and can be rewritten without special staff when overcrowded with corrections. It also lends itself easily to conversion into a card index: with which experiments are being tried: if successful there would be no recopying even of the Schedule.

6. The R. R. is divided into three parts: V. F. VI, VII and XII. Tenancies-at-will and for short terms were recorded in V. F. XII which was at once a Tenancy Rgr. and a Crop Rgr. and is now replaced by a combined card index form VII-XII. All other rights are recorded permanently in V. F. VI and index or scheduled in V. F. VII which lasts for ten or more years and is then recopied, all newly acquired rights being incorporated and all cancelled rights being excluded. In order to record all rights which accrue after the first preparation of V. F. VI a Mutation Rgr. or Diary (V. F. VI) is maintained. No change is made in V. F. VII, except upon the authority of a tested or admitted mutation. But in the Mutation Rgr. K. is required to record immediately on obtaining information, whether by report or from his personal observation, all rights acquired and all claims asserted. In order that these claims may be investigated, and disputes invited, notice is required to be given to all interested parties (as laid down in detail in the next section). Also in alienated lands in which G. is interested notice is given to G. as hereafter described (Section IV, p. 80). Disputes are recorded in a separate Rgr. and disposed of by M.; if there be no dispute the entry is confirmed after enquiry by C. I. and higher officers. Thus every newly acquired right comes under investigation before it is transferred into the Index of rights; so the object of every officer must be to maintain the Mutation Rgr. and the consequent Index in a state of accuracy and completeness exactly conforming to the actual enjoyment and possession of the land.

See detailed notes on Tenancy inspection V. F. VII A.

III. Detail of Forms and Procedure

Prior to 1924 the index of lands (old V. F. VI in the first edition of this Manual, 1915) not only showed the tenure, area and assessment of each plot, and the names of the holders and of other persons possessing other rights, but also described how these rights were acquired. When changes took place, they were recorded in similar detail in the Mutation Register (old V. F. VII) which was almost a duplicate of the complete record. There was thus no room to insert mutations in the index of lands, then termed the Record-of-Rights. Therefore the Register had to be frequently rewritten to incorporate these changes. This was very laborious and liable to error. The present system abolishes the necessity of constantly rewriting the record.

2. The simpler and less congested schedule of lands now prescribed is based at the outset upon the records maintained in the old form for a number of years before 1924. Most of the records were compiled between 1904 and 1906. So roughly at the time of writing (1929) the records have been in existence for about 25 years. Single villages or groups of villages have, of course, been dealt with at different times. Upon that record it was not difficult in 1923 to compile the first index of lands in the present form. The index is now corrected as soon as the mutations are tested. The Mutation Register which is now the *substantive R. R.* is in a very simple form, and is a Diary or "roznama" of each new right acquired. Nothing once entered in it requires to be rewritten or corrected, but further changes are recorded as they occur in further entries, noting the number of every such entry in the index of land against the plots concerned, and inserting the new names or figures. In the index of lands we get a complete interlacing of cross references between the two registers. We preserve the Mutation Register for an indefinite period (not less than 60 years). The index of lands is not recopied until so many corrections have been made that there is not reasonably any space for more: the task then simply consists in recopying the words and figures and names which have not been struck out, and which therefore represent the "last state" of the rights at the time of recopying. K. is therefore required to recopy this index whenever ordered. No special staff or supervision is required: but the old index will be preserved for at least 30 years, and the recopied pages will be signed by the Prant with the date of recopying. It will therefore at all times be known when they were recopied, and whether the old pages are still available for reference or not. At any recopying we recopy the *whole chain* of mutation numbers, and since the diary of mutations is preserved for at least 60 years, titles can be retraced in the mutation diary far beyond the ordinary period of limitation.

In using the new combined Form VII-XII we recopy about every 10 years; since the card now does duty also as a Crop Register.

3. We will first describe the meaning and use of the columns of the index; then the method of making daily entries of the mutations in the R. R. We shall then show how these mutations are carried into the index and shall finally make some remarks as to the details of recopying. It must be understood that the *substantive R. R.* is now the permanent Mutation Register or diary of rights while the schedule of lands is only an Index to this Record. There has thus been a logical reversal of position. In the 1915 Manual we were thinking more of the original preparation of the record; now in a later decade the original record is almost everywhere prepared and done with. We are chiefly occupied in noting the daily changes; after entering them in the diary we index them in a schedule, and then pass on to the village accounts which depend upon the rights, the accounts of the liability to land revenue in V. F. VIII. If we were for the first time preparing a new R. R. we should in effect be obliged to prepare a rough schedule of lands first to avoid the omission of any plots of land. Since it will be still possible that this preparation remains to be undertaken in some villages, we will roughly describe the process.

First Preparation of an Index

4. Every survey number is examined in numerical sequence in the field and if it does not constitute a single interest or holding, every separate interest within it is recognised as a *hissa* or sub-division of that S. N. It is essential that there should first be a map of S. N. and a further map of sub-divisions within those S. N. must also be prepared. We can conveniently speak of each parcel of land, whether a whole S. N. or a *hissa*, which constitutes a separate interest as a "plot". The right on which each plot is held is recorded upon oral enquiry and upon examination of documents which must be produced under L. R. C., 135 E (1). We should find several plots scattered about the village which had all been acquired by the same title at the same time, and if we had a list of all these beforehand we could write up the record in the form now given in V. F. VI. But in first preparing such a record we should probably not know when we entered up S. N. 17-1 that a subsequent S. N. 25-A is held under the same title. At the time however when we print the record as it stood on 1-8-1908 all these scattered plots held under the same title had been collected together into one entry by means of the previous edition of the record, and in preparing a new record for a new village when we come to a plot held by the same title as a plot already recorded we should just add the new plot number in col. 3 and not write it again. This might oblige us to make a fair copy after we were sure that every plot in the village had been dealt with.

V. F. VI—The Record of Rights (as it stood on 1-8-08)

Serial No. of entry (1)	Nature of Right (2)	Survey and Sub-division Nos. affected (3)	Initials or remarks by testing officers (4)
1	Trimbak Narayan inherited from Naro Janardan who purchased from Raghunath Balwant Chief Inamdar. (No document).	4-1	
2	Ramchandra Balwant Deshpande separated (orally) from his brother Raghunath B. Deshpande and took this land.	4-2	
3	Balwantrao Yadavrao is old Khatedar (origin of title unknown) and also, since 1883, of 6/2	5-1 6-2 (two)	
4	Shivram Shankar Bhat is Sanadi holder	14	
5	Balkrishna Wasudeo is old Khatedar since before Survey	17-1 25A (two)	
6	Narayan Kulkarni is Watandar in possession	11	
6a	Govind Aba Lonkar is his mirasi tenant of 12 acres 10 gunthas at a fixed rent of Rs. 30 ..	11	
6b	Gulappa Shivilingappa is his mirasi tenant of 10 acres at a fixed rent of Rs. 25 ..	11	
7	Ganesh Subrao is mulgenidar by document (R) of 1st June 1870 of 3 acres 10 gunthas at a rent of Rs. 10.	20-1	
8	C. D. is sub-mulgenidar of Ganesh Subrao for 1 acre at a rent of Rs. 4	20-1	
9	Balkrishna Wasudeo is Sanadi Watandar	27	
10	Sarjerao Bhivrao is Saranjam Inamdar holding Sanad	29	
11	Ramchandra Balwant Deshpande is occupant by right of long possession, origin of title unknown.	8	
12	Ramchandra Balwant Deshpande purchased from A. B. many years ago. No document forthcoming.	9-1	
13	Narayan Kulkarni is old Khatedar before Survey	20 & 22B (two)	
14	Ganpatrao Balwantrao is Sanadi holder	13	
15	Anandrao father of Manaji (the present Watandar) and Yadavrao his cousin mortgaged to Rudhabai kom Amritrao with possession for Rs. 200 in 1885 (R).	3	Investigation regarding illegal occupation is going on under R. 4250-08.
16	Narsinhrao Balwantrao is old Khatedar (1887) and manager of joint family. There is a Tugai loan of Rs. 500 on this land.	15	
17	Raghunath Balwant Deshpande took on separation (orally) from his brother Ramchandra B. Deshpande.	9-2	
18	Punjaji Sakharam was Khatedar in possession, 1889	1A-1	
19	Bhau Sakharam took on separation from Punjaji by partition-deed (R) on 1st October 1890.	1A-2	
20	1 Manilal Hirashankar .. 4 years 2 Hiralal Motilal .. 2 ,, 3 Chunnilal Bhailal .. 5 ,, 4 Ambalal Harishankar .. 5 ,,	} are joint Inamdars and occupy in rotation as stated, No. 1 commencing from 1907-08. Partition-deed (R), dated 15th October 1889.	21
21	Narsinhrao Balwant purchased from Balambhat Rambhat Pujari for Rs. 200 (R) on 12th May 1889. Under P.'s order 1356 of 12th June 1909 full assessment is recovered from occupant.		10
22	Raghu Rama Mali was Khatedar in possession in 1891		2-1
23	Genu Rama Mali took in separation from Raghu Rama Mali (oral)		2-2
24	Maruti Kusa Kund was Khatedar in possession, 1893	1A-3	
25	Mathu Kusa took in separation from Maruti Kusa (oral)	1A-4	
26	Shivaji, Manaji and Bapuji (each 2 annas 8 pies) sons of Balaji; and Gopal Ganesh and Sakharam Tukaram (each 4 annas) are common holders (1895).	16	

N.B.—(R) indicates that the document was Registered.

V. F. VI—The Record of Rights (as it stood on 1-8-08)—contd.

Serial No. of entry	Nature of Right	Survey and Sub-division Nos. affected	Initials or remarks by testing officers
(1)	(2)	(3)	(4)
27	Sarjerao Bhivrao took in separation from his cousin Balwantrao Yadavrao by Partition Decree of Court No. 354 of 1st December 1896.	5—2 6—1 (two)	
28	Manaji Anandrao took by separation from his cousin Balwantrao Yadavrao under same decree.	6—3	
29	Yeshwantrao, one of the Pot Hissadars under the same decree assigned his share to Laxmibai, widow of his brother Anandrao, for her life.	5—3	
30	The three separated holders of 6/1, 6/2 and 6/3 keep this plot of kharab in common for grazing their cattle.	6—4	
31	Govind Subrao was mulgenidar but sold his right to Govind Vithoba in January 1898 (R) over 3 acres 20 gunters on a fixed rent of Rs. 10. Amrita Bhoi is sub-mulgenidar of 1 acre 20 gunters at Rs. 5. Bahadur Kasim is sub-mulgenidar of the remaining 2 acres at Rs. 7.	20—2	
32	Manaji Anandrao Shinde became occupant on restricted tenure under P.'s order, dated 3rd July 1898.	7	
33	Collector's No. 55 of 1st August 1900 leased to Narsinh Balwantrao for 8 annas 4 pies for 99 years (V. F. II (i) [1]).	Village site 1	
34	Punjaji Sakharam Khatedar sold to Manaji Anandrao Shinde for Rs. 200 (R) on 1st August 1900.	1B	
35	Vithal Ramchandra purchased right over 4 mango trees in 1901 (oral)	1A-3	
36	Collector's No. 55 of 21st June 1901 leased to Narsinh Balwantrao for Rs. 1-0-8 for 99 years (V. F. II (i) [2]).	Village site 2	
37	Collector's No. 60 of 1st August 1901 leased to Manaji Anandrao for Rs. 10-6-8 for 99 years (V. F. II (i) [3]).	Village site 3	
38	Collector's No. 510 of 15th July 1901 leased to Balkrishna Wasudeo for reclamation at Rs. 6-4-0 per annum (see V. F. II (iii) [1]).	25B-1	
39	Village service (useful to Government). Inam was forfeited in 1902. Now unoccupied	19	
40	Balwantrao Yadavrao mortgaged without possession to Govindrao Hari Deshpande for Rs. 100 (R) on 7th April 1902.	6—2	
41	Laxman Kusaba became new occupant by M.'s order in May 1903	2—3 2—4 2—5 2—6 (four)	
42	Ramchandra Balwant Deshpande purchased from Laxman Kusaba for Rs. 500 (R) on 2nd May 1904 and Laxman has right to redeem on repayment of purchase money and meanwhile remains as tenant on an interest-rent of Rs. 50.	2—4 2—6 (two)	
43	Vithal Ramchandra obtained by deed of gift from Balkrishna Wasudeo (R) on 20th January 1905.	17—2	
44	Under M.'s order of April 1905, Sarjerao Bhivrao is new occupant	12	
45	Collector (No. 545 of 10th July 1907) granted free of revenue for a Dharamshala to Premchand Raichand. Inam Class VII.	26B	
46	Plot transferred free of revenue to D. L. B. for village school. Collector's No. 545 of 10th July 1907. Inam Class VII.	24B	
47	Collector's No. 54 of 10th July 1908 granted as a gymnasium on a quit rent of Rs. 2 out of the full non-agricultural assessment of Rs. 20 to Rev. J. Shillidy (see V. F. (ii) [4]). Inam Class VII.	26A	
47a	Khandu Raghu is the occupant (under the Saranjamdar Sarjerao) paying the survey assessment by inheritance.	29	

Certified after promulgation, as correct up to 31st July 1908.

3rd November 1908.

A-3494—9-A

X Y,
Assistant Collector.

V. F. VI—The Record of Rights and Diary of Mutations.

5. We have above printed V. F. VI, the Diary or Record of Rights, as it stood on 1st August 1908. The form contains only 4 cols.

Col. 1.—The serial number, which is essential for tracing the entries and is to go on unbroken year after year until it reaches 100,000. When this figure is reached the next entry can be called A1 instead of 100,001, and the series will then go on A1, A2, A3, and so on till A 100,000 is reached. Then the next entry will be B1, and so on.

Col. 2.—Describes the nature of the right acquired. It is impossible to give instances of every imaginable sort of right or method of acquiring rights in land. The intention is to record very briefly and clearly every fact that affects title, but including nothing irrelevant. If *A* sells land to *B* "because he is an old friend" this cause is not relevant, since it does not effect *B*'s legal title. But if *A* sold to *B*, "because *B* undertook to let *A* buy it back again whenever he desired" then this pre-emption must be recorded, since it will affect future transactions. The price or other consideration and the authority for the record (whether the transaction was oral and reported orally, or in writing, or whether it was by registered deed reported through the extract sent by the S. R. or by Court's or revenue officer's order) must be clearly stated with all dates and references.

The rights which have to be recorded are not merely what we might term the main or principal rights of the man in possession, but there are other rights linked with them which fall into two classes :

- (a) rights which are older or higher than the present man's title and upon which perhaps that man's title depends ;
- (b) newer or subordinate rights which depend upon the main title.

There are also collateral rights which add to or diminish the principal right ; all of these must be registered as they are ascertained or mistakes will occur.

The principal holder is he who is in actual possession and who is responsible for the assessment or judi or other dues to Government. Rights antecedent to his are the rights of representative vatan-dars, principal inamdars, mortgagors who retain the right to redeem, grantors who have created a trust or settlement or assignment, and to whom the property reverts in certain conditions not one of these must be neglected.

If any information is refused, the fact should be noted in the remarks column. Higher officers will deal with it under L. R. C. 135 E and F. Even though possession be illegal, violent or fraudulent, still it must be recorded so long as there is *actual* possession, until the wrongful possessor is evicted. The illegal, violent or fraudulent means by which possession was obtained should be noted. When the nature and origin of a title cannot be determined, but it is established that the holder is in undisputed possession since a known or unknown number of years he should be recorded as occupant by long possession, or "since a certain date" and should be recorded as paying ordinary assessment to Government (or to the inamdar in inam villages). If the person in possession claims more rights, the burden of proving them by documents or old records is upon him ; whereas if the inamdar or Government claim more than the ordinary assessment the burden is upon them. Sometimes there is a nominal "occupant" *A*, and an actual occupant *B*, who pays nothing to *A*, and it is doubtful if *B* is tenant of *A* or not ; unless *A* can prove his superior title by documents and explain why *B* pays no rent, the empty claim should be rejected and *B* entered as full occupant. But if the land is alienated, it may have to be considered whether *B* is legally entitled to hold it. Easements, such as rights of way are entered both against the plot which they benefit (the dominant hereditament) and the plot upon which they are a burden (servient hereditament). A right of way to go to survey No. 181 across survey Nos. 6-1 and 6-2 is noted against survey No. 181 (dominant) as well as survey Nos. 6-1 and 6-2 (servient). When all these rights have been written up in column (2) remember that the penal provisions of the law, for not reporting acquired rights, do not extend to Easements.

Col. 3.—Gives the list of plots which they affect. If it were easy to scratch out one of these plots or to add another plot contrary to the intention of the original entry, frauds or at the least dangerous mistakes will occur. We provide against this by writing in words underneath the list of plots affected by any right (when at first writing there are more than one) the number of *plots* affected. This makes it practically impossible to add another plot or scratch a plot out. There is the additional rule that in this record no erasure is ever allowed. In certain circumstances an addition or a correction may be made in the same way as in the index of lands, always leaving the original struck out entry legible and writing the new correction underneath or at the side [L. R. R. 106 (4)]. Such corrections must always be attested by the *full signature* of the officer making them. If, for instance, Ganpati were written instead of Gangadhar or 450 were written instead of 540, the wrong figures or letters

may not be scratched out with a penknife, but they must be bracketed and a line must be drawn through them, the correct figure or word written underneath or at the side and the correction plainly attested. But no correction may be made in this record except for such small clerical mistakes. If the whole entry (69) is wrongly recorded, or found to have been mistaken or misdescribed, then it must be left as it is, and a new later entry (77) inserted to cancel and correct it, and in the remarks column against the cancelled entry we should write " cancelled by entry 77 ", and then take care that " 77 " (and not 69) is noted in the schedule of lands against the plots concerned, as the latest correction.

At the end of every volume of the record there should be endorsed, as in the books of the Registration Department, particulars of the pages and entry numbers within which corrections have been made [under L. R. R. 106 (4)]. This will be a further precaution against the possibility of corrections and alterations being fraudulently inserted at any later time.

The last col. or space in the Register is for the signatures and initials and remarks of testing officers.

When the record is first prepared, after every entry has been tested as much as possible and all disputes settled by a competent officer, public notice shall be given in the village and the record will be promulgated according to the detailed instructions in L. R. R. III.

6. From the Record we then proceed to the Index of lands as at first prepared, and we shall print the schedule as it stood on 1st August 1908 with no mutations in it.

V. F. VII.—Index of lands (as it stood on 1-8-08)

Survey numbers, Class of Inam and local name of field (if any)	Sub- division number	Area	Assessment	Judi or special or non-agricul- tural assessment	Occupant of khalsa land and holder of alienated land	Record of Rights number	Other rights or encumbrances and the holders thereof	Record of Rights number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Acres	Rs. a. p.	Rs. a. p.				
1A. Bhoiwada ..	..	18-7	21 0 0	..	..	..	..	..
	1	6-3	6 8 0	..	Punjaji Sakharam ..	18	..	..
	2	6-2	7 0 0	..	Bhau Sakharam ..	19	..	..
	3	3-1	3 12 0	..	Maruti Kusa Kund ..	24	Vithal Ramchan- dra holds 4 mango trees.	35
	4	3-1	3 12 0	..	Mathu Kusa ..	25	..	..
1B. Non-agricul- tural. The Girani.	..	0-20	..	20 0 0	Manaji Anan d r a o Shinde.	34	..	..
2. The butter field	..	34-10	52 0 0	..	..	..	..	..
	1	8-3	16 2 0	..	Raghu Rama Mali ..	22	..	..
	2	8-3	16 2 0	..	Genu Rama Mali ..	23	..	..
	3	4-2	8 2 0	..	Laxman Kusaba ..	41	..	..
	4	4-2	9 2 0	..	Ramchandra Balwant	42	Laxman Kusaba, conditional ven- dor.	42
	5	5-0	1 4 0	..	Laxman Kusaba ..	41	..	..
	6	5-0	1 4 0	..	Ramchandra Balwant	42	Laxman Kusaba, conditional ven- dor.	42
3. Village Service useful to Go- vernment Red Mal land.	..	6-6	7 0 0	2 0 0 (in propor- tion : Rs. 27 is due on S. Nos. 3,125, 130 together).	Radhabai kom. Amrit- rao.	15	Manaji (R. Watan- dar).	15
4. Jat Inam ..	..	19-12	19 0 0	5 15 0 (Judi distri- buted by agreement)	..	..	..	..
	1	16-4	15 3 6	5 0 0	Trimbak Narayan ..	1	..	..
	2	3-8	3 2 6	0 15 0	Ramchandra Balwant Deshpande.	2	..	..
5. Jat Inam ..	..	1-2	1 8 0	..	..	..	..	..
	1	0-11	0 9 0	..	Balwantrao Yadavrao	3	..	..
	2	0-10	0 9 0	..	Sarjerao Bhivrao ..	27	..	..
	3	0-21	0 6 0	..	Laxmibai, widow of Anandrao.	29	Yeshwantrao Set- tlor.	29
6. The stony field	..	11-4 P.K. 0-25	7 0 0	..	..	..	..	..
	1	0-10	0 2 0	..	Sarjerao Bhivrao ..	27	..	..
	2	0-10	0 2 0	..	Balwantrao Yadavrao	3	Govindrao Hari Deshpande, mortgagee with- out possession.	40
	3	10-24 P.K.	6 12 0	..	Manaji Anandrao ..	28	..	..
	4	0-25	..	..	Sarjerao Bhivrao 8 as, Balwant Yadavrao 4 as, and Manaji Anandrao 4 as, in common.	30	..	..
7. The Wild Boar field, Restricted tenure.	..	10-20	5 8 0	..	Manaji Anan d r a o Shinde.	32	..	..
8. ..	..	20-0	10 0 0	..	Ramchandra Balwant Deshpande.	11	..	..

V. F. VII.—Index of lands (as it stood on 1-8-08)—contd.

Survey numbers, Class of Inam and local name of field (if any)	Sub- division number	Area	Assessment	Judi or special or non-agricul- tural assessment	Occupant of khalsa land and holder of alienated land	Record of Rights number	Other rights or encumbrances and the holders thereof	Record of Rights number	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
9. The Desai's cave.	..	Acres 24-30 P.K. 0-10	Rs. a. p. 16 0 0	Rs. a. p. ..	..	..	..	..
	1	12-16 P.K. 0-4	8 0 0	..	Ramchandra Balwant Deshpande.	12	..	..
	2	12-14 P.K. 0-6	8 0 0	..	Raghunath Balwant Deshpande.	17	..	..
10. Devasthan Inam. The Bhai- roba's rice field.	..	12-17	18 12 0	[5 0 0] Full asst. payable.	Narsinhrao Balwant- rao.	21	..	..
11. Kulkarni Watan Inam.	..	22-10	45 0 0	15 8 0	Narayan Kulkarni ..	6	..	..
	1	12-10	25 0 0	..	Govind Aba Lonkar Mirasi tenant, Rs. 30.	6a	..	..
	2	10-0	20 0 0	..	Narayan Kulkarni .. Gulappa Shivalingappa Mirasi tenant, Rs.25.	6 6b	..	..
12. .. ..	..	10-5	20 4 0	..	Sarjerao Bhivrao ..	44	..	..
13. Village servant useful to people (Joshi).	..	2-4	3 0 0	Judi nil ..	Ganpatrao Balwantrao	14	..	..
14. Nadgiri Bagh	..	10-15	12 6 0	3 8 0	Shivram Shankar Bhat.	4	..	..
15. Non-agricul- tural.	..	6-8	..	124 0 0	Narsinhrao Balwant	16	Tagai, Rs. 500 ..	16	
16. ..	..	25-0	61 8 0	..	Shivaji Balaji, Manaji Balaji, Bapuji Balaji, Gopal Ganesh and Sakharam Tukaram in common.	26	..	..
17. The new rice	..	1-35	6 13 6	..	..	..	..	..
	1	0-30	3 2 6	..	Balkrishna Wasudeo	5	..	..
	*Pot No. 1/1. Phalni Nos. 1/1, 6, 7, 8.	}	0-20	3 0 0
			0-10	0 2 6
			1-5	3 11 0	..	Vithal Ramchandra ..	43
	*Pot Nos. 1/2, and 2.	0-30	3 8 0	..	..	..	..	..
Phalni Nos. 1/2, 2, 3, 4 and 5.	0-15	0 3 0	..	..	..	..	..
18. Gam Talao ..	..	10-25	..	..	Government	..	..	..
19. The Salt lands	..	4-32	6 8 0	..	Government waste ..	39	..	..

*Hissa Survey not done; so Pot and Phalni Nos. given. But now these conditions have almost entirely disappeared and all P. H. Survey is finished; and only Rice and Warkas, etc., require to be distinguished.

V. F. VII.—Index of land (as it stood on 1-8-08)—contd.

Survey numbers, Class of Inam and local name of field (if any)	Sub division number	Area	Assessment	Judi or special or non-agricul- tural assessment	Occupant of khalsa land and holders of alienated land	Record of Rights number	Other rights or encumbrances and the holders thereof	Record of Rights number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Acres	Rs. a. p.	Rs. a. p.				
20. ..	1	6-30 3-10	10 0 0 5 0 0	.. ..	Narayan Kulkarni .. Ganesh Subrao Mul- genidar, Rs. 10.	13 7	Sub-Mulgenidar Chennappa Dur- gaypa.	8
	2	3-20	5 0 0	..	Narayan Kulkarni, Govinda Vithoba Mulgenidar, Rs. 10.	31	Amrita Bhoi Sub- Mulgenidar for 1 acre 20 gun- ters, pays Rs. 5. Bahadur Karim, Sub-Mulgenidar, for 2 acres, pays Rs. 7.	31 31
21. Jat Inam ..	..	15-20	30 0 0	9 8 0	(In rotation.) 1. Manilal Hira- shankar. 2. Hiralal Motilal. 3. Chunilal Bhailal. 4. Ambalal H i r a- shankar.	20	..	..
22A ..	..	5-0	15 0 0	..	Government waste ..	..	..	..
22B. K u l k a r n i ' s Chawl. (Non- agricultural).	..	2-20	..	50 0 0	Narayan Kulkarni ..	13	..	..
23. Forest ..	..	15-0	..	..	Forest ..	..	..	..
24A. Gurcharan ..	..	19-30	19 12 0	..	Free pasture ..	..	..	..
24B. Shala ..	..	0-10	..	..	District Local Board School.	46	..	..
25A. ..	..	25-0	25 0 0	..	Balkrishna Wasudeo	5	..	..
25B. Bin Akari Khari B h a t Khajan.	1	100-0 25-0	..	6 4 0	Balkrishna Wasudeo	38	..	..
	2	75-0	..	..	Government waste ..	..	..	..
26A. Inam Class VII.	..	1-0	20 0 0	2 0 0	Rev. J. Shillidy, Mission H o u s e Manager.	47	..	..
26B. Dharamshala Inam Class VII.	..	1-0	..	..	Premchand Raichand	45	..	..
27. Desai Watan Inam, Class V.	..	24-20 P.K. 0-20	60 0 0	7 3 0	Balkrishna Wasudev	9	..	..
28. ..	..	15-0	30 0 0	..	Government waste ..	..	..	..
29. Inam, Class I	..	10-5	20 4 0	4 8 6	Sarjerao Bhivrao .. Khandu Raghu ..	10 47A	..	..
*Village site-plots								
1. ..	..	A. g. yds. 0-0-50	..	[0 8 4]	Narsinh Balwantrao	33	Revenue commu- ted by a lump payment up to 31st July 1099.	..
2. ..	..	0-0-100	..	1 0 8	Do.	36	..	..
3. ..	..	0-8-32	..	10 6 8	Manaji Anandrao ..	37	..	..

*These items are entered for convenience of posting V. F. VIII-A, though the R. R. Law has not been extended to cover them, since they are not formed into S. No. (R. 11581-13). Therefore fees for not reporting mutations are not leviable, nor does the law for production of copies apply.

*V. F. VII—The Index of Lands and Rights.**Remarks upon V. F. VII.*

7. This form is always to be prepared with enough space between each entry for the insertion of at least one new (mutated) name, and preferably two successive new names neatly written. The combined Card Form provides for this even more liberally.

Col. 1.—Each new S. N. made for a non-agricultural plot or carved out of a "gat" No. will be inserted in its proper numerical sequence (not at the end of the whole schedule). The present practice of the Land Records Department is that if out of S. N. 25 a new S. N. is made, it is called S. N. 25B, the remaining part being called 25A. If we continued to call it 25 (and the new plot 25A) we might easily fall into the mistake of supposing that the new (and reduced) S. N. 25 is the same as the land formerly described as S. N. 25 : which would be wrong.

The L. R. R. 11 permits the amalgamation of contiguous S. N. when held by one person under the same title. This is subject to C's permission which he would not give if some road, stream, bank, or other natural feature or obstacle so separated the S. N. that they could not form an unbroken stretch of crops, and amalgamation would therefore be profitless.

When part of a S. N. is acquired it may either be absorbed in a large area of land such as a road or lake, or otherwise it will retain its old number and form a new hissa.

When Survey Nos. 23, 25 and 27 are amalgamated, the new area should be numbered as Survey No. 23 and should take its numerical place after Survey No. 22. There will thus be no entry between Survey No. 24 and Survey No. 26 and also between Survey No. 26 and Survey No. 28. A remark should be made in V. F. VII against Survey Nos. 25 and 27 as "amalgamated with 23" and against Survey No. 23, as "formed of Survey Nos. 23, 25 and 27", and the areas and assessment, changed. Similarly a note should be kept in a corner of the village map as shown below :—

Amalgamated Survey Numbers.

Survey No. 23 = Survey Nos. 23 + 25 + 27.

By this method, the revenue history of measurement, classification and assessment, and legal history of sales, mortgages, etc., will not be broken, for, the survey correction statement prepared by the Survey Department in this respect gives the area and assessment of the survey numbers to be amalgamated on the left hand side and the area and assessment of the amalgamated survey numbers on its right hand side, thus clearly showing the history of the survey numbers.

Similarly, when part of a survey number is amalgamated with another survey number, the numbering of neither survey number need be changed but only the area and assessment should be changed with a clear remark about the cause of change in the Kamjast Patrak.

8. In column 1 also is described the *tenure*. If nothing is entered then ordinary khalsa or survey occupancy tenure is understood. If a whole village is inam then all the land included in that inam tenure need not have any special tenure description in column 1. Only lands which are (in an inam village) khalsa, or kadim inam, or jadid inam, or assigned for a public purpose need have their tenure described.

Talukdari and khoti villages are dealt with in a separate Manual. But if in a village mainly Khalsa plots of Talukdari (wanta) or khoti land occur then of course the tenure must be written as talukdari-wanta, or udhad-jamabandi, or as the case may be. If for such lands there is a special form of R. R. they are omitted altogether from this schedule.

"Inam" is never a sufficient description ; the class and nature ("political saranjam", "non-service Desai Watan", or as the case may be) must be fully given. For inams of class VII it is sufficient to give the class.

Restricted tenures (hadi lands in Kanara are held on this tenure), non-agricultural, or unassessed waste are kinds of "tenure" which must be noted. Land assigned or transferred for public or communal uses or for railway, forest, etc., will also be described ; so too kauli lands in the Konkan.

Names of Fields.

9. Many illiterate people do not know the numbers of their fields, but know the fields by some name ; such as the butter field, or the wild pig field the Desai's cave, or the "new girni" (cotton gin), and so on ; all such names as exist should be written in this column. When British surveys were first introduced there were no numbers, but only such field names.

Col 2.—Sub-division numbers.

10. The old survey divided land into S. N. usually one for each holders ; but some were too large, and some too small. The latter they lumped together into one S. N. After the survey many S. N. were sub-divided in family inheritance : parts were sold. Ultimately we found even as many as 100 or more separate holdings or plots within one S. N. These we now call sub-divisions or hissas. If one man holds two adjacent hissas on the same title K. must amalgamate them at once. If he holds one by one title as owner, and the other by another title (e.g., as mortgagee), they cannot be amalgamated. When in S. N. 25 there are three hissas, 25-1, 25-2, 25-3, and the hissa 25-3 is sub-divided into 2 parts, the new hissas would be called 25-3A, 25-3B, or 25-3 (1), 25-3 (2). If an occupant of hissa 2 acquires part of hissa 3, then hissa 3 must be divided into hissa 3A and 3B and 3A must be amalgamated with 2 as 2+3A.

The map will be corrected by inserting new sub-division lines and by cancelling the old lines for each such amalgamation or fresh division.

Mere tenancy-at-will, or tenancy for short terms is not recognised as a separate interest because the landlord is still the man in possession of the land through his tenant (*see* para. 16 below). Hissas are not made when there are two or more tenants under the same occupant in one plot.

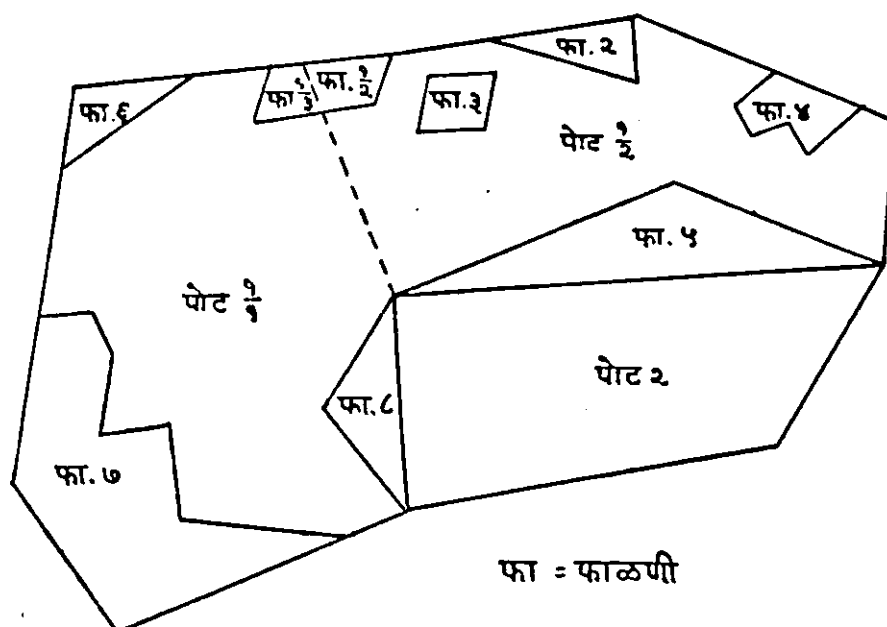
Provided the history of the plots is not destroyed by changing the numbers these amalgamations do not harm. Amalgamation of hissas does not require any survey knowledge, but only the adding-together of area and assessment and cancellation of the dividing lines on the map. Amalgamation is the most valuable means of keeping down the multitude of entries in V. F. VII and counteracting the evil of excessive sub-division.

When there is no room in the index to write fresh sub-divisions in their proper place, or new S. N. formed out of old S. N. the best device will be to paste in an additional page of the form until the time comes for recopying the schedule.

[There is no such difficulty with the Card Form.]

11. In the Konkan scattered about S. N. there are numerous patches of " Pot Varkas " of which the individual area is not known, though they are separately numbered. In cases where the possession of these is common or where a separate possession cannot be established one entry may be made for all. Col. (2) will contain all the Phalni Nos. and (3) the total area, as given in the Sud. If separate possession is established, the area must be calculated by area-square, and each piece allocated to the right occupant.

If several such pieces are attached to one sub-division the area may be calculated for all the pieces together and a joint entry made (*vide* S. N. 17-1, 17-2, and this sketch of S. N. 17) :—



When sub-division measurement is complete these difficulties will have vanished.

12. *Area*.—The gross area is distributed into cultivable and P. K. if it is classed and assessed agricultural land, e.g., S. No. 101 has gross area 6 acres and 30 gunters but out of this 15 gunters is P. K. It is posted in column 3 as

A. g.
6—15
P. K. 0—15

The gross area is known by adding both items together; but in V. F. VIII-A and XII only 6a. 15g. is wanted.

13. If the Pot Kharab is easily recognizable and is clearly within the limits of particular sub-divisions it should be assigned to those sub-divisions, and entered in (3) below the cultivable area of the sub-division (*see* S. N. 9-1 and 9-2). If it is not easily recognizable the Pot Kharab should be shown separately below the cultivable area of each sub-division, being distributed in proportion to that area. In the case of Pot Kharab lands which remain in the joint possession and enjoyment of several partners (e.g., for cattle grazing), or in cases in which the public have a right of use (tanks etc.), the area should be made into a separate sub-division (*see* S. N. 6-4).

Assessment.

14. When Sub-divisions of a survey number have not been measured and the Akarphod patrak is not supplied, K. must distribute the assessment of the whole survey number over the hissas—

(1) as the holders agree :

(2) if they do not agree, then in proportion to the area (actual) or estimated.

When measurement has been made then the assessment must be distributed as the Survey and Land Records officer directs : agreement or contract between parties cannot affect the right of Government to fix the assessment upon each area according to the Land Revenue Law.

Judi and Special or N. A. Assessments or Rent (got from V. F. II and III).

15. The holder may distribute the judi among several S. N. as he pleases when a lump judi or "udhad jama" is paid by one holder. But when there are several holders, then they must pay the judi or jama in proportion to the assessment (R. 4179-89).

It should be noted the first that total assessment and total judi of the S. N. is posted against the whole survey number. Then, if there are hissas, the serial number, area, assessment and judi of each hissa is detailed on separate lines. Care should be taken that the totals of these hissas agree with the area, etc., of the whole S. N. and it must be remembered that in consequence of this repetition of the area and assessment figures we cannot make the totals of (3), (4) and (5) unless we are careful to distinguish between the whole S. N. and its parts, and not add them twice.

Col. 5.—Shows judi for inam or alienated lands, jama for talukdari lands, rent or special assessment for kauli or N. A. lands. L. F. is not shown since that is a matter for ordinary calculation by known rules : and is calculated in V. F. VIII-A.

Note. that V. S. Plot I having been commuted the L. R. is bracketed (0-8-4-). Nothing will be due till after 31st July 1999.

Present holders : Col. 6

16. All plots are distinguished in that they are held in separate possession. If, therefore, any part of a field is mortgaged with possession, it then becomes a separate plot or hissa, and the mortgagee is to be separately entered here. But if, the plot is mortgaged *without possession*, then no separate hissa is created and no separate entry.

Landlords, are in possession of the land under cultivation by their Tenants (*see* R. 5094-1-2-23 and 3-7-23).

17. If three brothers divide a field and grow separate crops, there are three hissas : if they work together and raise only one crop and divide the produce it is only one plot and they are holders-in-common, having each a separable (but not separated) share. If they let to a single tenant and divide the rent they are also holders-in-common. If the eldest brother manages and the other two live with him or if there is no separate possession of the parcels and no separated or separable share of the crop or rent but all consume it jointly, then they are a body of joint holders. All co-equal holders are jointly as well as severally liable for the C. L. R. even if one name only is in the accounts (R. 5019-85, 7859-86). Holders-in-common are each registered in Col. 6. *See* S. N. 6-4 they have an 8 anna and two 4 anna shares, but not separated and also *see* S. No. 21 where they each possess the whole plot in different years in rotation, a practice fairly common in the Konkan and in Bassein taluka. Such sub-division and rotation must be bad for the land but is

often mitigated by the fact that one tenant remains in constant occupation and simply pays rent to different people each year.

For a joint family the name of the manager is entered in Col 6 [or 8]. His death necessitates a mutation but [see para. 35 (6) below] names of other members are not entered in (6).

18. When G lets a plot on short lease (less than 5 years) enter G as holder ; the tenant is shown in V. F. VIII A-XII only. But for longer terms put the tenant under Government here in (8) and show the tenure as a "lease" in (1). This would be done in leases of Japti Inams.

19. It is necessary sometimes to recognise two grades of occupants or Kabjedars in (6). For instance, a Saranjamdar is granted the royal share, *i.e.*, the assessment only. The lands are already occupied by A, B and C. Their status is that of occupants, almost of the ordinary survey tenure. And they can lose those rights, as khalsa occupants lose theirs, by abandoning the land or by defaulting in spite of warning of forfeiture. The proper way to enter them is this, see S. No. 29, Col. (6) :— Sarjerao B.

Khandu Raghu

We may call Sarjerao "the occupant above the line" or "superior holder" and Khandu the occupant "below the line", where we may also place the mirasi, or permanent tenants. This division was not recognised in the old records and gave rise to misgiving because mirasi tenants were frightened if their names were not put in Col. 6 (then 9), and inamdars, saranjamdars, and grantors of mulgeni tenancy, etc., were equally frightened if their names were not in Col. 6. When this device is applied then changes above the line are mutations in alienated lands (para. 1, p. 80) and mutations below that line *are not*. In posting V. F. VI, K must make it clear whether the change is intended to be above or below the line.

20. It is not always easy to distinguish between tenants-at-will and permanent tenants when there is no written lease (I. L. R. 17 Bom. 475, 29 Bom. 415). An occupant pays only the assessment ; a permanent, mulgeni or mirasi tenant may pay *more*, but pays a *fixed* sum to his landlord.

21. *Cols. 7 and 9.*—Show the R. R. No. (see para. 7 above). When the schedule is first prepared, the number of entry in V. F. VI (new form) or V. F. VI. (the old R. R. form) is to be entered to enable us to trace the history back. For each subsequent change the serial No. of Diary of Rights entry is given.

22. *Col. 8.*—This will accommodate likewise two sets of "other rights"—

(a) above the line :—the rights which existed before the rights in col. 6 ;

(6) below the line :—the rights which depend upon and are subsequent to those in col. 6.

e.g., "above the line" ; Manaji (S. N. 3) is the representative Watandar of a Takshim of a Watan family. According to the Watan Law this land continues to be held as watan only so long as the Watandar family to which Manaji belongs continues. When Manaji dies he must have an heir according to watan (not common) law or else the takshim is extinguished as a watan holding. This is entirely apart from the inheritances of the actual holders in Col. 6. "The right of protected tenant when established in any proceedings should be entered in column 8 as a right above the line (Resolution 1118/24, dated 1st September 1940.)"

As R. B. R. N. Joglekar aptly put it, the drama of inheritances and other transactions between those (watandars) who hold the lands from time to time in (6) can go on only so long as the stage land is lit. The person in (8) is the land holder : so long as he lives or has heirs to whom the land passes on the drama is enacted. When it goes out the drama is at an end. Although the land may be then inherited and transferred it will no longer be watanland but will be subject to ordinary laws and tenures. His representative right is, therefore prior to those in (6) though Maraji has no interest in the land itself and not a grain of corn can ever come to him. The same would apply to all inamdars upon whose life and line the continuance of an alienation depends.

23. Again, Maruti Kusa (S. N. 1A-3) is a mortgagor who has put Hari R. in possession until his debt is paid. Yeshwantrao (S. N. 5/3) is a grantor who puts his brother's widow in possession for maintenance for her life or till remarriage. Maruti and Yeshwantrao must be put in (8) above the line, otherwise after the debt is paid or the widow dies some other person may jump the claim and push Maruti and Yeshwant and their heirs aside. Therefore we keep them and all persons having right like theirs in (8) above the line to protect them, though they are in no way in possession of the land.

The rights "below the line" are the rights which come after those in (6) and usually disappear when the right in (6) disappears. Instances are : mortgagee without possession (S. N. 5/2, 6/1, etc.) ; permanent or long term sub-tenants of a permanent tenant (in Kanara called sub-mulgenidars), (S. N. 20) ; holders of rights to trees (S. N. 1A-3), water or wells or other benefit arising out of the land but not covering the use of all the land.

V. F. VI.—Record of Diary of Rights (as written from 1-8-1908).

Serial No. of entry	Nature of Right	Survey and Sub-division Nos. affected	Remarks and notes of tests
1	2	3	4
	N.B.—When the Patil is literate, he may sign each entry; or at least those which he knows are correct. The responsibility is on the <i>village Accountant</i> .		
48	6th April 1908.—Ramchandra Balwant Deshpande died on 15th March 1908 and is succeeded by his son Vithal Ramchandra as per heirship Register.	2 B—4 2 B—6 4—2 8 9—1 (five)	
49	10th May 1908.—Sarjerao mortgaged without possession to Ramlal Girdharilal Marwari for Rs. 500 (R) on 2nd May 1908.	5—2 6—1 12 (three)	Admitted by Sarjerao A. B., 20th Feb. 1909. C. I.
50	10th August 1908.—Mathu Kusa died in 1908. His sons Genu, Balu and Kalu divide his land (S. No. 1A—4) into 3 hissas—(Oral report and Akarphod patrak).	1A—4-A 1A—4-B 1A—4-C	Admitted. 20th February 1909. C. I.
	S. No. Sub-division No. A. g.		
	1-A 4-A 1—1	} Assessed at 11-4-0 each.	(three)
	1-A 4-B 1—0		
	1-A 4-C 1—0		
51	15th August 1908.—Being forfeited for arrears, lands are restored to same occupants on restricted tenure. M.'s order, 21-23rd August 1908.	2A—1 2A—2 (two)	The rest of S. No. 2 is now called 2-B as tenure is changed.
52	17th September 1908.—Maruti Kusa Kund mortgages with possession on 5th September 1908 (R) for Rs. 50 to Hari Ramchandra Dhandhere.	1A—3 (one)	Admitted by Maruti, 20th February 1909. C. I.
53	14th November 1908.—At Sale under Court's Decree (<i>vide</i> M.'s order 235 of 5th October 1908) Ramlal Rural Girdharilal Marwari purchased for Rs. 200, 5 acres, 2 gunters, out of S. No. 12 (assessed at 10-2-0 making two hissas. The mortgage without possession (entry 49) on Hissa 12—I will thus be cancelled.	12—1 (12—2) (two)	A fresh sub-division formed K Verified. 20th February 19 C. I.
54	9th January 1909.—Balwantrao Yadavrao died in December 1908 and is succeeded by his son Narsinhrao as in Heirship Register.	5—5 (one)	
55	9th January 1909.—Ganpatrao inherits from Balwantrao (the mortgage to G. H. Deshpande on 6—2 remaining).	6—2 6—4 (two)	
56	10th January 1909.—Vithal Ramchandra purchased for Rs. 500 (R) on 20th December 1908 from Laxman Kushaba.	2B-3 (one)	2-B-5 and 2-B-3 will now be amalgamated. Admitted by Laxman, 20th February 1909. C.
57	10th February 1909.—Vithal Ramchandra mortgages with possession (R) for Rs. 150 to Ramlal Girdharilal Marwari.	8 (one)	Admitted by Vithal. In the document the S. No. is given as 81 which is wrong. 2nd December 1910. C. I.
58	13th May 1909.—Ramlal Girdharilal died in April 1909 and is succeeded by his son Bhoginath, as per Heirship Register.	5-2 6-1 8 12-2 12-1 (five)	
59	25th April 1910.—By order of Collector, dated 1st April 1910, Radhabai is to pay rent of Rs. 20 annually to the Watandar Manaji: but to remain in possession till her mortgage debt is paid and she pays the revenue.	3 (one)	Verified. 2nd December 1910. C.
60	21st October 1910.—Vithal Ramchandra mortgaged without possession 4 acres for Rs. 100 (R) to Bhoginath Ramlal.	9—1 (one)	Admitted by Vithal. 2nd December 1910. C. I.
61	8th November 1911.—The Railway Company acquired 19 gunters assessed at Rs. 2-1-0 out of S. No. 1A thus leaving as per K. J. P.—		
	Hissa	Acquired.	
	1	5 39 6 2 0 0 4	1A—1
	2	5 39 6 12 0 0 3	1A—2
	3	2 35 3 3 0 0 6	1A—3
	4-A	0 38 1 1 0 0 3	1A—4A
	4-B	0 38 0 14 0 0 2	1A—4B
	4-C	0 39 0 15 0 0 1	1A—4C
		0 19	
	and out of S. No. 2-B the whole of Hissa 2B-4, 4 acres and 2 gunters.	2B-4 (seven)	Agreed with K. J. P. 19th January 1912. C. I.

Serial No. of entry (1)	Nature of Right (2)	Survey and Sub-division Nos. affected (3)	Remarks and notes of tests (4)
62	12th November 1911.—Hari Ramchandra Dhamdhere purchased from Punjaji Sakharam (R) for Rs. 250 on 15th October 1911.	1-A-1 (one)	} Verified: may be amalgamated. 15th December 1911 Mamlatdar.
63	and also from Bhau Sakharam for Rs. 300 (R) on same date ..	1A-2 (one)	
64	30th November 1911.—Hari Ramchandra Dhamdhere died and is succeeded by his son Shankar as in Heirship Register.	1A-1 1A-2 1A-3 (three)	
65	1st December 1911.—Bhoginath Ramlal produces sale deed (R) of 20th October 1911 for Rs. 700 passed by Manaji Anandao. But he has not yet obtained possession owing to a dispute. So no change to be made.	6-3 (one)	Bhoginath admits. 19th January 1912. C.I.
66	20th December 1911.—Tukaram Antaji bought from Genu Rama for Rs. 300 (R) on 11th October 1910 without Collector's permission.	2A-2 (one)	Takrari Register No. 14. K.
67	31st December 1911.—35 gunters lost by diluvion reduced from area and assessment reduced by Re. 1.	(2A) 2A-2 (one)	Checked. 19th January 1912. C.I. This should have been brought into V. F. V. in 1911-12 but was omitted by K.'s mistake.
68	10th January 1912.—Gopal Ganesh died on 12th December 1911 and is succeeded by his son Sakhuji, among the common holders. See Heirship Register.	16 (one)	
69	10th January 1912.—Sarjerao Bhivrao redeemed the mortgagees from Bhoginath Ramlal on 31st December 1911.	5-2 6-1 12-1 (three)	Admitted by Bhoginath. 19th January 1912. C.I.
70	30th January 1912.—Maruti Kusa the mortgagor died in September 1909. His son Mathu has now redeemed on 1st January 1912 from Shankar Hari Dhamdhere.	1A-3 (one)	Cancelled deed produced by Mathu. 20th August 1912. C.I.
71	4th February 1912.—Bhoginath Ramlal purchases from Sarjerao (R) for Rs. 145 on 15th January 1912. 1 acre of rice land assessed at Rs. 2-2-0 out of S. No. 12-1 and adds it to hissa 12-2 which thus becomes 6 acres 2 gunters assessed at Rs. 12-4-0.	12-1 12-2 (two)	Admitted by Sarjerao. 9th September 1912. Mamlatdar.
72	14th March 1912.—Kalu Mathu resigned: so under Collector's order, 94 of 9th March 1912, the revenue on this hissa is to be levied (L. R. C. sec., 117-B) from Shankar Hari, Mathu Kusa, Genu Mathu and Balu Mathu till they or some one else takes it on Kabulayat.	1A-4C (one)	Checked. 9th September 1912. Mamlatdar.
73	20th March 1912.—By Collector's order 95 of 20th March 1912 leased for sult manufacture to Balkrishna Wasudeo for 30 years for Rs. 125 a year. See V. F. II (ii) [5].	25A (one)	Checked. 9th September 1912 Mamlatdar.
74	31st March 1912.—Leased by Collector's No. 21 of 11th March 1912 for excavation of earth for brick to Narsinh Baiwantrao for Rs. 50 a year. See V. F. II (ii) [6].	22-A (one)	20th August 1912. (one) C.I.
75	30th July 1912.—Leased on reduced terms under collector's No. 400 dated 20 July 1910 to Vithaj Ramchandra for Rs. 3-12-0 year.	28 (one)	20th August 1912 C.I.
76	1st August 1912.—Upon revision survey, the assessment of all lands are altered and in a few cases charges of area are also made as per New Akarband Statement and revised Akarphod (Hissawar) Statement.	All entries.	N.B.—At revision survey naturally the Index would be re-written. These corrections have not been made in the sample Index to avoid confusion.
77	20th August 1912.—It is now reported that (entry 69) Sarjerao Bhivrao did not redeem the mortgage on S. No. 6-1, which was entered by mistake.	6-1 (one)	Admitted by Sarjerao. 28th August 1912. A.B. C.I.
78	Hissawar Himayat (Patasthal) Patrak being received and filed rights are noted in index of lands and reference given to the serial Nos. in the Patrak.	4-1 4-2... and many others.	
79	14th March 1913.—By Mamlatdar's decision in possessory suit 21/1913, S. No. 181 is entitled to right of way for carts and cattle and a foot-path across S. Nos 6-1 and 6-2.	6-1 6-2 181 (three)	

V. F. VII.—Index of Lands (as it appeared on 1-4-13.)

Survey number, Class of Inam and local name of field (if any)	Sub-division number	Area	Assessment	Judi or special or non-agricultural assessment	Occupant of khalsa land and holder of alienated land	Record of Rights number	Other rights or encumbrances, and the holders thereof	Record of Rights number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Acres	Rs. a. p.	Rs. a. p.				
I-A. Bhoiwada ..	..	[18-7]	[21 0 0]	..	..	61	..	..
	1	[17-28]	18 15 0	..	[Punaji Sakharam] ..	18	..	..
		[6-3]	[6 8 0]	..	..	61	..	..
		3-39	5 2 0	..	[Hari Ramch. Dhamdhere.]	62	..	..
	2	[6-2]	[7 0 0]	..	Shankar Hari ..	64	See—IA—4C	72
		5-39	6 12 0	..	[Bhau Sakharam] ..	19	..	..
				..	..	61	..	..
				..	[Hari Ramch. Dhamdhere.]	63	..	..
	3	[3-1]	[3 12 0]	..	Shankar Hari ..	64	See—IA—4C	72
				..	[Maruti Kusa Kund]	24	Vithal Ramchandra holds 4 mango trees.	35
				..	[Hari Ramch. Dhamdhere.]	52	[Maruti Kusa Kund mortgagor.]	52
		2-35	3 3 0	..	..	61	..	70
				..	[Shankar Hari] ..	64	See—IA—4C	..
				..	Mathu Maruti ..	70	..	72
				..	[Mathu Kusa] ..	25	..	..
	4-A	[3-1]	[3 12 0]	..	..	50	See—IA—4C	72
		[1-1]	[1 4 0]	..	..	50	..	..
		0-38	1 1 0	..	Genu Mathu ..	61	..	..
	4-B	[1-0]	[1 0 4]	..	Balu Mathu ..	50	See—IA—4C	72
		0-38	0 14 0	..	..	61	..	..
				..	..	61	..	..
	4-C	[1-0]	[1 4 0]	..	[Kalu Mathu] ..	50	..	..
		0-39	0 15 0	..	..	61	..	..
				..	Shankar Hari, Mathu Genu and Balu liable for assessment (L. R. C., 117-B).	72	..	..
IB. Non-agricultural. The Girmi.	..	0-20	..	20 0 0	Manaji Anandrao Shinde.	34	..	..
2A. The butter field Restricted tenure	..	[34-10]	[52 0 0]	..	..	..	..	..
		[16-6]	[32 4 0]	..	..	51	..	..
		15-11	31 4 0	..	..	67	..	..
	1	8-3	16 2 0	..	Raghu Rama Mali ..	22	..	..
				..	..	and 51	..	..
	2	[8-3]	[16 2 0]	..	Genu Rama Mali] ..	23 &	..	..
				..	Tukaram Antaji ..	51	..	..
		7-8	15 2 0	..	..	66	..	..
				..	..	67	..	..
2B. .. ..	..	[18-4]	[19 12 0]	..	..	51	..	..
		14-2	10 10 0	..	..	61	..	..
	3	4-2	8 2 0	..	[Laxman Kushaba] ..	41	..	..
				..	Vithal Ramchandra ..	56	..	..
				..	[Ramchandra Balvant]	42	[Laxman Kushaba, conditional Vendor.]	42
				..	(Vithal Ramchandra)	48	..	61
		Nil.	Nil.	..	All gone to Railway	61	..	..
	5	5-0	1 4 0	..	[Laxman Kusaba] ..	41	..	..
				..	Vithal Ramchandra ..	56	..	..
	6	5-0	1 4 0	..	[Ramchandra Balvant]	42	Laxman Kusaba conditional Vendor.	42
				..	Vithal Ramchandra ..	48	..	..
3. Village Service useful to Government, Red. Malland.	..	6-6	7 0 0	2 0 0 (in proper-tion Rs. 27 is due on S. Nos. 3, 125, 125 130 together.	[Radhabai kom Amritrao.]	15	Manaji (R. Watan-dar), Anandrao and Yadavrao his cousin, mort-gagors.	15
				..	Manaji Anandrao ..	59	But Manaji to receive rent, Rs. 20.	59

Survey number, Class of Inam and local name of field (if any)	Sub- division number	Area	Assessment	Judi or spe- cial or non- agricultural assessment	Occupant of khalsa land and holder of alienated land	Re- cord of Rights num- ber	Other rights or encumbrances, and the holders thereof	Re- cord of Rights num- ber
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4. Jat Inam ..	..	Acres 19-12	Rs. a. p. 19 0 0	Rs. a. p. 5 15 0 (Judidistri- buted by agreement.) 5 5 0	..	..	..	..
	1	16-4	15 13 6	5 5 0	Trimbak Narayan ..	1	Himayat right on two acres.	78
	2	3-8	3 2 6	0 15 0	[Ramchandra Balvant Deshpande.] Vithal Ramchandra ..	2 48	No Himayat ..	78
5. .. ..	..	1-2 0-11	1 8 0 0 9 0	..	..	..	..	..
	1	0-11	0 9 0	..	[Balwantrao Yadavrao] Narsinharao Balwant	3 54	..	..
	2	0-10	0 9 0	..	Sarjerao Bhivarao ..	27	[Ramlal Girdhar Marwari, mort- gagee with't possn.].	49 58 & 69
	3	0-21	0 6 0	..	Laxmibai, widow of Anandrao.	29	[B h o g i n a t h Ramlal]. Yeshwantrao Settlor.	29
6. The stony field	..	11-4 P. K. 0-25 0-10	7 0 0	..	..	..	..	..
	1	0-10	0 2 0	..	Sarjerao Bhivrao ..	27	[Ramlal Girdhar Marwari mort- gagee with't possn.]	49
	2	0-10	0 2 0	..	[Balwantrao Yadav- rao]. Ganpatrao Balwant ..	3 55	[Bhoginath Ram- lal]. Bhoginath Ram- lal. Right of way to S. No. 181.	58, 69 77 79
	3	10-24	6 12 0	..	Manaji Anandrao ..	28	Right of way to S. No. 181.	79
	4	P. K.	0 25 0	..	Sarjerao Bhivarao 8 as. [Balwant Yadavrao]. Ganpatrao Balwant 4 as. and Manaji Anandrao 4 as., in common.	30 55	Govind H a r i D e s h p a n d e, m o r t g a g e e without possn.	40
7. The wild boar field.	..	10-20	5 8 0	..	Manaji A n a n d r a o Shinde.	32	Vendee Bhogi- nath Ramlal not in possession.	65
8. Restricted tenure.	..	20-0	10 0 0	..	(Ramchandra Balwant Deshpande.) [Vithal Ramchandra] [Ramlal Girdharlal Marwari.]	11 48 57	..	..
	..	..	..	..	Bhoginath Ramlal ..	58	Vithal .. Ram- c h a n d r a, mortgagor.	57
9. The Desai's cave.	..	24-30 P. K. 0-10 12-16 P. K. 0-4	16 0 0	..	..	..	..	..
	1	12-16 P. K. 0-4	8 0 0	..	[Ramchandra Balwant Deshpande.]	12	Four acres mort- gaged without possession to B h o g i n a t h Ramlal.	60
	2	12-14 P. K. 0-6	8 0 0	..	Vithal Ramchandra .. Raghunath Balwant Deshpande.	48 17	..	..

Survey number, Class of Inam and local name of field (if any)	Sub- division number	Area	Assessment	Judi or spe- cial or non- agricultural assessm ent	Occupant of khalsa land and holder of alienated land	Re- cord of Rights num- ber	Other rights or encumbrances, and the holders thereof	Re- cord of Rights num- ber
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Acres	Rs. a. p.	Rs. a. p.				
10. D e v a s t h a n Bhairoba's rice field.	..	12-17	18 12 0	[5 0 0] Full assessment, 15 8 0	Narsinhrao Balwant- rao.	21	..	..
11. K u l k a r n i Watan Inam.	..	22-10	45 0 0	..	..	..	..	..
	1	12-10	25 0 0	..	Narayan Kulkarni ..	6	..	..
					Govind Aba Lonkar mirasi tenant for Rs. 30.	6a	..	..
	2	10 0	20 0 0	..	Narayan Kulkarni ..	6b	..	..
					Gulappa Shiving- appa, mirasi tenant Rs. 25.			
12. .. ..	..	10-5 [5-3]	20 4 0 [10 2 0]	..	Sarjerao Bhivarao ..	44	[Ramlal Girdhar Marwari].	49
					..	53	[Mortgagee with, possn.]	58
	2	4-3 [5-2]	8 0 0 [10 0 2]	..	[Ramlal G i r d h a r l a l Marwari.]	53	[Bhoginath Ram- lal.]	69
		6-2	12 4 0	..	Bhoginath Ramlal ..	58, 71	..	..
13. Village servant useful to people (Joshi).	..	2-4	3 0 0	Judi Nil ..	Ganpatrao Balvantrao	14	..	..
14. Nadgiri Bagh	..	10-15	12 6 0	3 8 0	Shivram Shankar Bhat	4	..	..
15. Non-agricul- tural.	..	6 8 0	..	124 0 0	Narsinhrao Balwant	16	Tagai Rs. 500 ..	16
16. .. ..	..	25-0	61 8 0	..	Shivaji Balaji, Manaji Balaji, Bapuji, Balaji, [Gopal Ganesh] each 2 as. 8 p.	26	..	..
					Sakhuji Gopal, and Sakharam Tukaram each 4 as. in common	68	..	..
17. The new rice	..	1-35 0-30	6 13 6 3 2 6	..	..	..	..	..
	1			..	Balkrishna Wasudeo	5	..	..
				
Phalni	No. 1/1, No. 1/1	0-20 10-10	3 0 0 0 2 6	..	..	..	..	..
	6, 7, 8, 2	1-5	3 11 0	..	Vithal Ramchandra ..	43	..	..
	Pot			..	..	..	..	..
Phalni	No. 1/2, Nos. 1/2,	0/30 0-15	3 8 0 0 3 0	..	..	..	..	..
	2, 3, 4, 5			..	..	..	..	..
18. Gam Talao ..	..	10-25	..	..	Government	..	..	..
19. The salt lands	..	4-32	6 8 0	..	Government waste ..	39	..	..
20. .. ..	..	6-30	10 0 0	..	..	..	..	..
	1	3-10	5 0 0	..	Narayan Kulkarni ..	13	..	..
					Ganesh Subrao Mul- genidar.	7	Sub-Mulgenidar Chennappa Durga for 1 acre.	8
	2	3-20	5 0 0	..	Narayan Kulkarni ..	31	Amrita Bhoi Sub- Mulogenidar for 1½, pays Rs. 5 Bahadur Kasim, Sub-Mulgenidar for 2 acres, pays Rs. 7.	31
					(In rotation)			

Survey number, Class of Inam and local name of field (if any)	Sub- division number	Area	Assessment	Judi or special or non- agricultural assessment	Occupant of khalsa land and holder of alienated land	Record of Rights number	Other rights or encumbrances, and the holders thereof	Record of Rights number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Acres	Rs. a. p.	Rs. a. p.				
21. Jat Inam ..	..	15-20	30 0 0	9 8 0	1. Manilal Hari- shunkar.	20	..	..
					2. Hiralal Motilal ..	..	..	..
					3. Chunilal Bhailal ..	..	..	..
					4. Ambalal H a r i- shunkar.	..	..	..
22-A. ..	..	5-0	15 0 0	..	Government waste ..	..	..	..
				50 0 0	Narsinh Balwantrao ..	74	..	..
22-B. Kulkarni's Chawl. (Non- agricultural.)	..	2-20	..	50 0 0	Narayan Kulkarni ..	13	..	..
23. Forest ..	..	15-0	..	..	Forest .. ..	..	..	..
24-A. Gurcharan ..	..	19-30	19 12 0	..	Free pasture .. ..	..	..	..
24-B. Shala ..	..	0-10	..	..	District Local Board School.	46	..	..
25-A. ..	..	25-0	[25 0 0]	..	Balkrishna Wasudeo	5	..	..
				125 0 0	..	73	..	..
25-B. Bin Akari..	..	100-0	..	..	..	..	..	..
Khari Bhat ..	1	25-0	..	6 4 0	Balkrishna Wasudeo	38	..	..
Khajan ..	2	75-0	..	..	Government waste ..	..	..	..
26-A. Inam class VII.	..	1-0	20 0 0	2 0 0	Re. J. Shillidy, Mission H o u s e Manager.	47	..	..
26-B. Dharam- shala Inam, class VII.	..	1-0	..	..	Premchand Raichand	45	..	..
27. Desai Watun Inam, class V.	P.K. 0-20	24-20	60 0 0	7 8 0	Balkrishna Vasudeo	9	..	..
28. ..	..	15-0	[30 0 0]	..	[Government waste]	..	..	..
				3 12 0	Vithal Ramchandra ..	75	..	..
29. Inam, class I	..	10-5	20 4 0	4 8 6	Sarjerao Bhivrao ..	10	..	..
					Khandu Raghu ..	47A	..	..
*Village Site-plot		A. g. as.						
1. ..	..	0 0 6½	..	[0 8 4]	Narsinh Balwantrao	33	Revenue Com- muted till 31st July 1999.	..
2. ..	..	0 0 13½	..	1 0 8	Do. ..	36	..	..
3. ..	..	0 8 4½	..	10 6 8	Manaji Anandrao ..	37	..	..

* These items are entered for convenience of posting V. F. VIII-A, though the R. R. Law has not been extended to cover them, since they are not formed into S. No. (R. 11581-13). Therefore no fees for not reporting the mutations are leviable: nor does the Law for production of copies apply.

V. F. VI.—Diary of Mutations and Corrections in V. F. VII.

24. We have now traced the preparation of the original record and of the Index of lands as it was originally drawn up from the Record. We now pass on to the daily task of future maintenance. *Every change of any right* is a mutation. Changes may occur in any column of the Index. Thus :

Col. 1—Changes of tenure by order of G. or by fresh arrangement with C. which are communicated in orders to K.

25. *Col. 2*—New hissas arise or existing hissas are amalgamated. Amalgamations may always be made by K. himself, though he must report them to D. I. L. R. Fresh sub-divisions may be made by K. especially if he has some knowledge of field measurement, but the new area and assessment of the new hissas should not be taken as final till confirmed by D.I.L.R. sending an akarphod statement.

26. *Cols. 3, 4 and 5*—Area, assessment, judi can only alter by a change affecting cols. 1 and 2 or by revision settlements or some other action of G. No contract of the holders and no private transactions can affect these columns. Therefore, these changes are almost always based on orders coming from or through M. or D. I. L. R.

Thus we see that although the name of the person holding the land may be unchanged, his right may be modified by some alteration in the land or its profits in the other columns. All these changes are mutations of rights.

27. *Col. 6*—Every transfer of possession affects this ; so also forfeitures, relinquishments, partitions and acquisitions which take part or the whole of the land and give it to some one else. The principal causes are of course inheritances sales and mortgages with possession. For joint families see remarks on *V. F. VII (Col. 6)*, (para. 17, p. 66 *supra*). When the holder transfers his rights only as to part of the land, his remaining right must not be removed but a new hissa must be entered. His name will remain against the residue which is not transferred (para. 16, page 65).

28. *Col. 7*—If a mutation already entered is found to be wrong or although the change made in the Index was correct wrong reasons have been given in the Mutation Register, then in cols. 7 or 9 add the number of the new correct entry. Cols. 7 and 9 are never corrected but the new entry No. is added. By this we always know that the state of things recorded in the Index is the state created or introduced by the last V. F. VI entry noted in cols. 7 and 9.

29. Why do we call V. F. VII particularly the *Index* ? Because whatever question is raised (e.g. how did B get entered as heir of D ? How did M get the land which 20 years ago was held by P?) cols. 7 and 9 of V. F. VII show us in what item of V. F. VI. the entries in series can be found : and V. F. VI will tell us in what item of the Dispute or Heirship Register or by what other authority the entry was made, and by whom it was attested and certified.

30. *Col. 8*—Here too inheritance and private transfer and new contracts of all sorts may affect the existing entries, or may require an entry to be made where previously there was none. So too G. orders may change the rights or the names of holders of rights in this column. A mortgage with possession executed by A in favour of B transfers A's name from col. 6 to col. 8 above the line and puts B in col. 6. When A redeems or pays off the debt he goes back to col. 6 and col. 8 become empty again. When a mutation results in the removal of a right or name, without replacing it by any other, then the old entry is struck through (not erased) and nothing further is posted.

31. There are, however, 2 cases of changes in the Index which are not reckoned as mutations, but may be made by K. on his own authority at any time without need of test or report even if the land affected be alienated ; and by direct correction if V. F. VII [case (a)] or by addition to the former entry in V. F. VI [case (a)].

(a) “ Annaji minor, represented by his guardian and aunt X. Y.”

When Annaji attains majority (usually 18 years) the words underlined may be struck off the schedule in V. F. VII and initialled and dated by K.

This requires no test or certification, and it is not a case of mutation, because nobody's rights are injured by such a change.

(b) When an oral agreement or actual transfer without a document is subsequently embodied in a deed, see para. 35 (a), a right is not changed but merely confirmed. The oral transaction already has been entered in V. F. VI and perhaps also V. F. VII. K. may, therefore, add to the entry in V. F. VI a further note “see deed registered No. dated ,” a corresponding note being made in the extract of registrations. This addition is not a mutation. But if the deed set out some different aspect of the transaction (e.g., it is a conditional sale resembling a mortgage and not an absolute sale, or any such other modification) then it must be entered by a new mutation and the former entry cancelled.

32. Court attachments (R. 8723-12), or notices threatening forfeitures for land revenue or tagavi are not mutations until they result in some transfer of possession, but a note should certainly be made in pencil in V. F. VII (combined) under the heading 'other rights' to avoid accidents or frauds. The words 'Agricultural Debtor' should similarly be noted in ink, under 'other rights' against such S. Nos. and sub-divisions as belong to an Agricultural Debtor and are included in the awards made under the Bombay Agricultural Debtors Relief Act, 1939, as soon as intimation is received from the Debt Adjustment Board. The addition of these words would signify that the land is inalienable, except with the previous sanction of Government (Section 65 of the Bombay Agricultural Debtors Relief Act, XXVIII of 1939).

The proclamations issued under rule 49 of the Bombay Co-operative Societies Act, 1925, should be noted in the other rights column of the combined form VII-XII [or village Form VII (old) when the combined form has not yet been introduced] by an entry as shown below:—

'Certificate under section 59 of the Bombay Co-operative Societies Act, 1925, No. _____
dated _____'

33. Mutations in alienated land are discussed in a separate Chapter IV after this Chapter, as they require a special procedure, though for the most part K. has little to do except to report them.

34. K. is thus required to enter forthwith in the Mutation Rgr. V. F. VI all changes in rights which are recorded in VII (*i.e.*, excluding short tenancies, *see* page 96) and all claims to such rights which come to his notice whether from special report or his own observation. Even if he hears a mere rumour he should follow it up by proper enquiry. Information will be obtained of the following transactions:—

- A. Registrations by Sub-Registrars.
- B. Inheritance cases.
- C. Transactions effected by unregistered deeds or oral agreements, including redemptions of mortgages and leases, rajinamas, &c.
- D. Superior orders, *e.g.*, from the Civil Court and C. (through his subordinate officers).

Registrations.—(a) K. will receive monthly from the Sub-Registrar through M. an abstract recording all transactions which have been effected during the month by registered documents. He will, immediately on receipt of this, make the entries in V. F. VI (except as to tenancies) in the manner laid down in the detailed instructions and make a note in the last column of the abstract of the serial number of the entries made in VI. By registering the documents all parties thereto are considered to have given the required notice regarding the transfer of the right. He should also make a note in the Fee Register about any persons who have failed to give information within 3 months required by L. R. C. 135-C of acquisition of rights revealed by the deed now registered, in order that a fee may be levied for their default.

Wills and adoptions (when also conveyances as above) will be reported by the S. R. But it does not follow that a change of possession actually occurs. The testator or adoptor may yet live many years. K. should not enter these as actual transfers; the parties must report the actual acquisition of possession when the deeds take effect.

35. *Inheritance Cases.*—The importance of these demands a special procedure which is laid down below:—

(1) A list of deceased Kabjedars and other right holders and their successors should be maintained in every village in the subjoined form:—

Serial No.	Name of deceased Kabjedar, or right holder	Date or approximate date of death	Old Khata No. in V. F. VIII (or items in col. 8 of T. F. VII)	Name of successor or successor in possession	Order of M. as to who should be entered	Entry in V. F. VI embodying decisions
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[Deeds of adoption (except in the rare cases when they are also conveyance of self-acquired properties) will not be reported by the Sub-Registrar. Adoptions some times (as when made by a Hindu widow) install the adoptee as heir in possession at once, sometimes he must wait for the decease of the adopter. The adoptee must give notice to K. as for ordinary succession when he actually obtains possession.]

(2) K. should examine the register of deaths V. F. XIV every month with the aid of the Index of names (page 83) even in municipal towns when R. R. is kept for lands or houses within municipal limits; and when by this means or otherwise it is discovered that any Kabjedar (or guardian of a minor Kabjedar) or any right holder on col. 8 of V. F. VII has died, K. should at once with the help of the Patel make enquiries and find out what person or persons have obtained possession (or management) of the deceased's or minor's property or are in actual possession of the lands which he held; or have succeeded to the 'other right' in col. 8, V. F. VII. This procedure does not exempt from fine under section 135-F heirs who fail to report the acquisition of rights within three months.

N. B.—It is not the duty of G. to discover the heirs of deceased holders of alienated or Watan lands. They must themselves come forward, and if they do not, the alienation lapses and is *not to be treated as intestate or unclaimed property*. But if K. knows the heirship order effects land in other villages, he should communicate the order to those other villages through M.

(2) (a) The Revenue Officers in charge of the maintenance of the Record of Rights should make themselves familiar with the provisions of the Hindu Succession Act (India Act XXX of 1956) and see that the rights of Hindu persons created by this Act are duly recorded when occasions occur. (G.M., R. D., No. RTS-4356-69633-M, dated the 12th July 1958.)

(3) If different portions of the property have passed into the possession of different persons, the names of all those persons should be written in (6) and the entry in V. F. VI will show what portions each person now holds. If a S. N. or hissa is divided, the fragment will be shown as 7-A, 7-B, &c., without area and assessment till the Akarphod is received; *meanwhile* K. should collect the revenue from each party according to his discretion or their asset.

(4) If there is no dispute K. has authority to make the entries in this Heirship Register (col. 6) and in V. F. VI without obtaining orders from any superior officer. M. will in due course confirm and initial them.

(5) If it appears doubtful who is actually in possession and enjoyment of the lands of the deceased, or if there is a dispute and two or more persons claim that they are in possession of the property, K. will make the entries in this Register so as to show both claims. Such cases M. should decide by personal enquiry *in the* (village in the presence of the parties and should cause the entry in V. F. VI to be made in accordance with his decision as noted in col. 6. This Heirship Register is in effect a "Register for the decision of disputes upon inheritance" and the Register of disputes need not also be brought into use. It will be asked; if an inheritance is disputed, should K. enter it here or in the Dispute Register? The answer is: enter it here; since this is specially intended for all Heirships. The test of "possession" cannot be applied to Reversionaries, &c. in col. 8 ('above the line'). Here if there is any doubt K. must await the order of M. on his enquiry.

(6) When the manager of a joint family dies, he is not succeeded by his personal heir, but by the next senior male of the joint family (R. 6353—12).

36. *Unregistered Documents and Oral Agreements.*—(a) No formal notice is received of these transactions as of registered documents, but the acquirer of the right is in each case legally bound to report the acquisition within three months of its occurrence. On receipt of such report oral or written K. will proceed in exactly the same way as on receipt of the Sub-Registrar's sheet, *viz.*, enter the substance of the report in Register of Mutations; publish a notice of it on the village notice board for the information of interested parties, calling upon them to raise any disputes within one month; and enter disputes and irregularities in the Register of Disputes.

Under sections 54, 59, 107 and 123 of the Transfer of Property Act, all sales and mortgages for values of Rs. 100 and over, all leases for over one year and all gifts of immovable property must be effected by written instruments and therefore must be registered under sections 48, 49 of Act XVI of 1908. If however parties take the risk and carry them out by oral transactions then see XVII Bom. L. R. 49 and R. 52-17, for presumptions as to the correctness of the entry. Oral transactions in all other cases, if accompanied by actual delivery of possession and inheritance, partition, &c., would all be valid, and the certified copy of the R. R. would a good evidence, since there is no other document, the production of which could be demanded under section 6, Evidence Act. When an oral transaction is so recorded, if subsequently it is embodied in a written document, that does not constitute a mutation, provided the right as originally recorded be not altered [see *supra* para. 31 (b)].

(b) Should no report be submitted but K. yet has reason to believe that a transfer of a right has taken place, he will after making full enquiry enter in the Mutation Register what he believes to be the correct account of the transaction and place a notice of the entry on the village notice board. In order that K. may obtain correct information about such transactions he is given authority to require all persons whom he believes to be interested to furnish him with correct information or the necessary documents. When the documents are produced before the K. and are not immediately returned by him, he must give a receipt for them and note on the documents the dates of its production and return. Mistakes in V. F. VI or VII which come to light in the course of any enquiries will be dealt with as shown in *para. 28*.

(c) To enable M. (or P. or C.) when they visit the village to give prompt orders on the spot, without any correspondence, on the subject of fees for failure to give information (including tenancies, see V. F. VII-A) required by L. R. C. 135C, K. should keep a Register in this form; usually not more than one sheet of paper will be needed for one year. See footnote on p. 72.

Entry in V. F. VI	Name of acquirer of right or holder of document	Order of M. as to fee to be levied	Number and date of receipt
	(V. F. VI will disclose sufficient particulars as to dates and delays in informing, etc., so the facts of the case are not repeated here.)		

Whenever any entry is made in V. F. VI or any dispute raised against such entry and K. finds that any person failed to give him information within the time allowed by the law, he should make entries as indicated; similarly if any person has not produced any document in his custody for which notice has been served upon him. M. (as well as Mahalkaris and D. I. L. Rs.) have power to levy fees up to Rs. 15 (Rs. 7,176-12 and 7623/13-4-23); when he thinks a heavier penalty desirable and P. cannot visit the village himself, M. should report the circumstances and send P.'s order to K. to be filed with this Register. As soon as M. sanctions a fee, K. must collect it as Misc. L. R. The Regr. itself, at end of July, can be filed as an authority for the whole of the fees under this head, which are entered in V. F. IV and passed into the accounts of the year. If orders have not been given before the end of July, the Register will be carried on to the next year. But if orders are given on some entries and not on others, the unsettled items must be carried forward to the next year's Register. If any person wishes to appeal against the fee he should pay for an extract from this Register and a copy of the entry in V. F. VI or VII in the usual way.

Fees should be charged every case unless it is established that no omission really occurred. C. or P. might usefully lay down a scale of fees. The heaviest should be levied from educated and intelligent persons who wilfully withhold reports the lightest from illiterate, stupid persons who were genuinely ignorant. But there should be some fee, even in genuine cases of ignorance, or else general ignorance will continue. See footnote on page 72.

37. *Redemptions of Mortgages.*—This class of transactions is given separate attention, because the tendency is to neglect them more than any other. K. must note particularly that these transactions just as any others must be reported within three months, and fees levied if they are not; he will therefore make particular enquiries from time to time as to what mortgages have been paid off and record the redemption in V. F. VI in the manner laid down in para. 38 of the instructions, to that form.

38. In simple (without possession) mortgages there should always be stipulated the date for payment. Twelve years after *that* date, if the mortgagee has not foreclosed by suit, the mortgage lapses by limitation (Art. 132, Schedule I, Act XI, 1908); but if before the 12 years elapse—

- (a) the mortgagor gives a fresh written acknowledgment of the debt; or
- (b) makes a payment expressed in writing of some part of the principal; or
- (c) pays interest (of which fact *oral* evidence is admissible).

this renews the debt and 12 years must then run from this fresh event.

If the mortgagee is a minor, insane or residing abroad, the limitation period is specially extended (secs. 6, 7, 8).

Land assigned for a period (*e.g.*, to a widow for maintenance till her death or remarriage) reverts according to the conditions of the assignment.

Reports will possibly not be received. Therefore in all cases of simple mortgages running more than twelve years from the date originally fixed for repayment, K. should in the absence of evidence of renewal, which he should under section 135-E, L. R. C. call upon the mortgagee to produce, enter the mortgage as lapsed in V. F. VI. If the mortgagee disputes this he must get a fresh acknowledgment from the mortgagor or must go to the court for foreclosure. A maintenance assignment should be cancelled by mutation when the possession actually goes back to the reversionary whose name ought to be standing in col. 8, V. F. VII.

39. *Superior Orders.*—These will as a rule come direct from M. and will include the following:—

Orders of the Civil Court [H. C. Civil Circular No. 167 (1925 Edition) as amended by corrigendum No. 55 at pp. 1392-95, B. G. G., Part I of 1929; also see R472/28 of 16-4-290 (see R. 8100-14; if such orders are not received when decrees are passed, the fact should be reported)].

Rajinamas and Kabulayats.

Acquisitions of land and other changes in the area such as changes found in the course of sub-division surveys of S. N. which will be embodied in Kamjasti Patrahs and miscellaneous revenue orders received by K. (see Remarks on V. F. I, II and IV).

The transactions will be entered immediately after receipt and the manner of entry differs in no respect from other cases except that the number and date of the order of the Civil Court, C. or M. will be given as authority. Instructions dealing with particular classes of transactions are given elsewhere together with examples of typical cases.

Hypothecation for tagavi.—A mutation entry should be made in respect of Tagavi encumbrance in V. F. VI in addition to the entry in the 'Other Rights' column of combined V. F. VII-XII. Such mutations in V. F. VI need not, however, be subjected to the formal procedure of certification. It would suffice if the Inspecting Officers merely verify these entries. The entry in 'Other Rights' column of V. F. VII-XII should, however, be made in ink by the Talathis from the very beginning (G.R., R.D., No. RTS. 4357/63865/M, dated 9th September 1957).

40. Every change in any of the columns of the Index must first be posted up in V. F. VI in simple language, similarly to the samples given.

K. must enter every change as soon as he learns it from any trustworthy source. If he requires any further details, or further assurance, he must use his powers of calling for documents (L. R. C. 135-E) or summoning witnesses and he should go himself and question the person likely to know best. He must always look back to the existing and former entry in V. F. VII and VI to see if the narrative is clear and the transferor has the right which he purports to transfer. When a minor's property transferred by a person other than a natural guardian or a guardian appointed under the Court of Wards Act or the Guardians and Wards Act, K. should, at the time of entering such a transaction in the Record of Rights, bring the fact especially to the notice of the Mamlatdar who should make a cursory enquiry and if he considers that the transfer is against the minor's interests, should suggest to the Collector the desirability of moving the District Court to appoint a guardian under the Guardians and Wards Act.

If any intermediate transaction has been omitted, he must post it up ascertaining whether it is disputed or admitted by the parties interested.

As soon as a change of right is sufficiently ascertained K. will write in (1) the serial No. (*vid* para. 6). Even if 1,000 plots of land are affected in that village only one entry will be used for one kind of mutation.

In (2) the first fact to be written is the date on which K. himself writes the entry. He should not write the date on which he believes the transaction was entered into, or the date on which the right accrued or possession was given, or anything of that sort, but only the date *upon which he makes the entry*. He will then describe the transaction in simple, clear language, not putting anything, which is superfluous. Most transactions are not at all complicated and can be dealt with in a few words. The area and assessment, the S. No. and hissas are not needed in (2), because they are sufficiently given in (3). But there are cases (*see* entries 61 and 71) where area and assessment, etc., are changed by the transactions. Then of course the particulars of the change must be given in (2). The great majority of changes of rights do not change the area, assessment, judi, etc., of the land.

Col. 3.—Is most important. K. must ascertain exactly what plot of land the change covers or affects. Even if this information comes from a registered document, detailing the S. No. and hissas, sometimes the parties have omitted one plot or given a wrong number or entered some plot not really intended. (i) If K. finds reason to think that such an error has been made he must call up the parties. If he finds that actually the land concerned is different from that in the document (a point which we should very carefully verify if doubtful even by going to the land itself) then he must in his entry make this clear, detailing the error. He should send for the document and endorse on it the dates of receipt and return: and a note of the correction required. (ii) If K. finds that the price or rent put in the document is abnormal for the land specified, he should call and examine the parties to find out whether there is any mistake. If he finds that the parties are at all confused and perhaps do not intend to give the whole of the parcel(s) specified, then he must take his village and pot hissa maps and go to the land with the parties and make sure.

Except in cases (i) and (ii) K. will not summon or trouble any of the parties to a registered document.

41. There is a possibility of fraud if a subsequent dishonest person adds or takes out some plot in col. 3. As a precaution against any such change K. should write underneath the details of the plot(s) in col. 3 the number of plots affected *in words* (*see* the sample form). Then if at any future time it is found that any plot requires to be added or removed from the list in col. 3 then the transaction must be made a new mutation entry (*see* mutation 77. *See* also how mutation 67 is posted). When the area of a hissa is altered, this of course at the same time alters the area of the

whole S. No. unless land is simply transferred from one hissa to another in the same S. No. Here only one plot is affected, although by putting first the whole S. No. and then the hissa in col. 3 it looks at first as though two plots were affected. This on reflection will be seen not to be the case; but the whole S. No. is also entered, because K. has got to carry the change into the area of the whole S. No.

42. K. must always make it clear in the entry upon what the mutation is based (written report registration extract, K. J. P., revised Akarband, M.'s order, etc.). He should then keep a file of these papers where they can promptly be found. Of course, Akarbands, K. J. Ps., are joined to V. F. I. But written reports and correspondence about mutations should be filed in sequence of the V. F. VI entry Nos. and there should be a continuous file of Registration extracts in sequence of months.

When the entry has been written up, K. will sign it and ask the Patel to sign it also.

43. Having entered mutations in V. F. VI, K. must now ascertain whether there is any dispute. In some cases he must himself, on behalf of Government, dispute a change which he finds has actually occurred (*e.g.*, transfer of devasthan or of restricted tenure land without permission. In such cases he will get the orders of M. If he knows at the time of entry that the mutation is disputed he will at once post it up into the Takrari Register and note the fact in col. 4 of V. F. VI. If it is only a claim to inheritance, which has not yet been decided in the Heirship Register, he will enter the dispute as an heirship claim.

The fact that the change seems illegal or is disputed does not prevent entry. The object of an entry in V. F. VI is to bring the legality to test, and force disputes to a rapid settlement before they get too complicated. When actual possession or any other right is *in fact* acquired K. must enter it even though it be disputed or illegal. But when a person claims that he ought to be in possession, or ought to be recognised as holding a certain right, but admits that he is *not actually* in possession and is *not actually* the holder of the right then this mere claim can never be entered as a mutation. It is only entitled to be noted as a "dispute" against somebody else's registered right and entered in the Dispute Register, if reasonably authenticated.

44. If he finds Government land has been occupied entirely without permission and the occupation is not so long, (*i.e.*, 12 years) as entitles the occupier (in juridical possession) to be formally heard before ejection, instead of entering up the unauthorised occupation as a newly acquired right he should take steps to have the party at once evicted. If eviction is resisted successfully or if legal arguments and objections are brought which impede prompt eviction, then he must post up the illegal occupation in V. F. VI as existing in fact, pending eviction.

45. The next step is to invite disputes and give all possible publicity by posting up a complete copy of the mutation in a conspicuous place in the chavadi, and by giving written intimation to all persons appearing from the record of rights or register of mutation to be interested in the mutation and to any other person whom he has reason to believe to be interested therein.

Notice of Mutations

Village Nahigaon.

The following mutations are notified for public information. Any person wishing to dispute the mutation should lodge his or her objection to us within one month.

(Signed)

Patil.

(Signed)

Kulkarni.

Schedule.

From (date)	Schedule.	to (date)
Serial No. of entry	Nature of rights	Survey and Sub-division Nos. affected
(1)	(2)	(3)
68	10th January 1912—Gopal Ganesh died on 12th December 1911 and is succeeded by his son Sakhuji among the common holders, <i>see</i> heirship register.	16 (one).
69	10th January 1912—Sarjerao Bhivrao redeemed the mortgages from Bhoginath Ramlal on 31st December 1911.	5-2 6-1 12-1 (three).
70	30th January 1912—Maruti Kusha the mortgagor died in September 1909. His son Mathu has now redeemed on 1st January 1912 from Shankar Hari Damdhare. And so on.	1A-3 (one).

(To be filed 3 months after the date of the last entry.)

(a) The entries must be clearly and boldly written (in Balbodh and not Modi if in Marathi). Every mutation is included in this notice even if it is the result of an enquiry into a dispute or into a mutation of alienated land, in which the parties have already had full notice and opportunity of being heard and further dispute before the revenue authorities is inadmissible. Likewise mutations made upon official orders reducing the rights of G. (*see* Nos. 73, 74). Decrees of Civil Courts will be included with the others, in case any clerical error or other sort of mistake can be pointed out.

(b) The notice must be exhibited for three months. The best procedure is as follows :—

On January 1st put a copy of the form on the Notice-board or Chavadi wall and post in it every mutation as soon as it is made. When the form is full start another and then let the first remain on the board for a period of three months from the date of the last entry, and then take it down and file it for a year (village C) as a proof that the mutation was published.

(c) Besides this notice [L.R.C. 135-D (2)] K. is also required to send notices to any other person he knows or has reason to believe is adversely affected by the mutation. This notice [Standard Form as approved in para. 3, R. 395-B of 28-2-23] should be in the same language as the general public notice : printed Standard Forms are supplied.

(d) These notices may result in some additional information or correction reaching K. who should if necessary correct the former entry by insertion of the later information or by making a new entry. When a further entry is thus made it must be treated as a new mutation and in turn notified. If a dispute arises it will be posted in the "Takrari Register" and decided according to the rules, and either a fresh mutation will be made or the former mutation confirmed when the dispute is settled.

Register of Disputes.

46. When any mutation is disputed other than a dispute as to right of inheritance which is dealt with in the Heirship Register by any other private party or even by K. (on behalf of G) as when New Tenure or Service Land is illegally alienated, the Register of Disputed Cases, or Takrari Patrak in the following form will be written up ; the Register explains itself :—

Register of Disputed Cases.

Serial number	Number in V.F. VI	S. No.	Area as in V.F. VII (3)	Date of receipt of objection	Particulars of Dispute with names	Orders of M. or P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1					B the late occupant is dead. A his widow is a minor and lives in another village with her father. Her name was entered as the heir of B. C, B's mother, claims to have her name entered. C cultivates the land.	Present C and D, father of A. C actually cultivates the land, as the father of A admits. Nothing is paid to A. C's name must therefore be entered. X. Y. Mamlatdar.
2					Same as above; but in this case C pays an allowance to A; but states that she is in actual possession, and pays the allowance only as a compassionate grant.	Present D, father of A, and C. D states that the land was given to C as tenant, merely for convenience sake until A came of age. C admits paying the allowance. A being the true heir, it must be presumed that the allowance is a rent. Enter A's name and C as tenant in V.F. VII-A. X. Y. Mamlatdar.
3					A died and has left two widows B and C. B has sold the land to D, and C to E. D began to cultivate but was forcibly dispossessed by E who has sown jowari in the field. Whose name is to be entered as occupant?	Present D and E. D admits that E now is in actual possession. He has a remedy to file a suit under the Mamlatdars' Courts Act. If he does this, entry will be made according to the judgment; until then E's name must be entered as occupant by right of purchase from C, co-widow of A". X. Y. Mamlatdar.

Serial num-	Number in V. F. VI	S. No.	Area as in V. F. VII(3)	Date of receipt of objection	Particulars of Dispute with names	Orders of M. or P.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
4					This S. N. was mortgaged with possession to <i>A</i> by <i>C</i> , grandfather of <i>B</i> . Rent was paid by <i>B</i> 's grandfather and father but <i>B</i> has not paid it since his father died 4 years ago and claims to have his name entered as sole occupant. <i>A</i> still possesses the mortgage-deed.	Present <i>B</i> and <i>D</i> on behalf of <i>A</i> . <i>B</i> can produce no evidence of having redeemed the mortgage, whereas <i>A</i> has evidence that rent was paid to him for 30 years. The mortgage must therefore be considered to be still in force. But since no rent is being paid, and <i>A</i> has not yet sued or enforced his right he is not in "possession"; it should be treated as a mortgage <i>without possession</i> , till <i>A</i> re-asserts his right. X. Y. Mamlatdar.
5					<i>E</i> , mother of the 4 brothers <i>A</i> , <i>B</i> , <i>C</i> and <i>D</i> , has died. <i>B</i> , <i>C</i> and <i>D</i> state that she was in possession of this land and that as she lived with <i>A</i> , he cultivated it. The number was given to her during her lifetime by the 4 brothers jointly. <i>A</i> states that the field is his and was given to him as a special gift by his father. <i>B</i> , <i>C</i> and <i>D</i> have recently taken possession of $\frac{1}{4}$ share each in the field.	All are present. <i>A</i> can produce no evidence in support of his claim, and states that his three brothers have recently taken possession by force, and that he is unable to oust them. Probability is with the story of <i>B</i> , <i>C</i> and <i>D</i> , and they are actually now in possession of $\frac{1}{4}$ share each. Enter accordingly. If <i>A</i> has been forcibly dispossessed as he states, he may file a suit under the Mamlatdar's Courts Act. X. Y. Mamlatdar.
6					<i>A</i> claims a right to the whole number. <i>B</i> and <i>C</i> state that they have a right to $\frac{1}{4}$ share each, and that <i>A</i> is in possession of their shares as mortgagee.	All are present. <i>B</i> and <i>C</i> produce no evidence of the mortgage. The Patel states that so far as he knows, they have never cultivated the land separately. Enter <i>A</i> as sole occupant. X. Y. Mamlatdar.
7					<i>B</i> , <i>C</i> , <i>D</i> and <i>E</i> claim to be entered as permanent tenants. <i>A</i> denies their right.	All are present. The dispute is as to the nature of the tenancy only. <i>A</i> admits that the others have been in possession as tenants from the time of his forefathers, and have never passed any agreements, but have always paid Rs. 50. But he claims a right to enhance this rent. In view of the fact that the rent has never been increased and that the tenants have been in possession, from time immemorial, their names should be entered as permanent tenants, paying rent of Rs. 50 only. X. Y. Mamlatdar.
8					<i>A</i> , the Khatedar on restricted tenure, has sold the land to <i>B</i> , a Savkar.	By order of <i>C</i> the land has been forfeited. Enter as G. waste until it is taken up again. X. Y. Mamlatdar.

The methods of settling the disputes and appeals have been dealt with in section V, and in the L. R. Rules (1921) 108 and 107 (5) and notes thereunder.

The disputes above exemplified are in no case disputes as to short tenancies or as to heirship (which is admitted) except No. 5 where gift contrary to usual inheritance is set up.

47. Disputes as to *Tenancies* are not to be here entered; they are regulated by L. R. R. 113. Notes of the fact of dispute are made in V. F. VII-A. But revenue officers do not decide such disputes other than their summary acceptance of one or other disputant's statement as to his rent, etc., in V. F. VII-A.

For a view of the law and the pledged declarations of Govt. in this matter of disputed mutations see the debate on the L. R. C. of 1865 (Old Survey and Settlement Manual of 1882). It was objected to the L. R. C. that it gave the survey and revenue officers power to enter the names of Khatedars and so *usurped the functions of the Civil Courts*. Govt. solemnly undertook that no effect of this sort should be encouraged. The enquiry of the Rev. Officers was to be purely as to admitted facts and to be dropped at once when disputes were discovered. I once saw a case about a foot thick. It had cost Govt. about Rs. 1,000 in work of officers and clerks and postage for about two years. It began with a petition raising rather complicated allegations and legal points. It ended in the C. directing the parties to the Civil Court. If he had endorsed that order below the first petition it would have saved G about Rs. 1,000 and would have saved the parties perhaps twice as much and would have put them on the way to a final settlement about 3 years earlier. Also it would have honoured the promises of G. above referred to. Therefore again I repeat: do not paralyse the revenue administration by taking statements and entering deeply into the merits of R. R. disputes—It is not a R. D. job.

New Hissas

48. When disputes have been settled, or when there is no dispute, but a mutation has been posted up in V. F. VI, K. next must consider *whether this alters the map* of the S. N. or of the sub-divisions (Hissas) within them.

Whenever any existing whole S. N. or portion of a S. N. is by a mutation newly divided, it will be necessary to measure and map this fresh division; the following procedure should be followed.

Prepare a Rgr. with the following columns:—

Mutation entry V. F. VI	S. N.	Nature of change required in map	By whom done and date
(1)	(2)	(3)	(4)
50	1A/4A	Partition	By C. I. Mr. Shukla, 8-4-11.
53	12	Sub-division .. .. .	..
55	6/2, 6/4	Amalgamation	By Mr. L. M. Kulkarni, 19-3-11.
62	1A/1, 1A/2 .. .. .	.. .. .	..
63	.. .. .	.. .. .	..
61	1A/1, 2, 3, 4A, 4B, 4C and 2B-4	Acquisition for Railway	Done already, by K. J. P. No., dated 29-9-11.
71	12/1, 12/2	Transfer of a portion from hissa 1 to hissa 3.	By Mr. L. M. Kulkarni.

49. Whenever any fresh mutation in V. F. VI necessitates an additional sub-division or the amalgamation or alteration of existing sub-divisions, K. must enter the particulars in (1) to (3) of this Rgr. If the case has arisen in Land Acquisition or after regular measurement (*e.g.*, Town Planning) the new areas, etc., will be communicated to K. and he can note the correction as already "made by Survey Correction Statement" and the atlas of sub-divisions should be corrected by the Surveyor who has dealt with the case. Amalgamation of hissas in the same S. N. he will do himself. If in different S. N. then a K. J. P. is essential and the amalgamation cannot be done without C's sanction, K. will content himself with filling up the Rgr. and at the end of the year he will report the number of such cases to M. for inclusion in the statistical report, page 94. Contiguous parts of *different* S. N. cannot be amalgamated unless C. first sanctions the amalgamation of the two or more S.N. Then they could be "replanned" into consolidated Hissas. For such amalgamations the D. I. L. R. must be called in and a K. J. P. prepared, as the survey records have to be altered. It should not therefore be sanctioned on trivial grounds.

50. The Land Records Department will make provision in their Manual for the steps to be taken for the collection of fees (if any) for such fresh sub-divisions and for payment for the work and for the provisions of Cadastral Surveyors and other arrangements for maintaining the 'atlases' of sub-divisions (R. 12975-14). They will also encourage K. in learning to do sub-divisions and other simple measurements himself and so reducing the work for the Cadastral Surveyors. Also rules for the distribution of assessment when plots which are not homogeneous are further sub-divided will be found in that Manual (*see* 1698-10, 6368-13. and 7410-14 for Kanara below ghats and Konkan).

Procedure regarding mutations in R. of R. of the properties vesting in Village Panchayat under section 28-B of Bombay Village Panchayats Act, 1933

1. As per instructions issued against point (1) in G. M. No. VPS-1853, Local Self-Government and Public Health Department, dated 17th February 1954 the Mamlatdars should prepare the lists of all properties vested in the Village Panchayats under Government Resolution, Local Self-Government and Public Health Department, No. S-251, dated the 9th June 1950, and the conditions, if any, subject to which the vesting has been made, and should supply copies thereof to the Village Panchayats.

2. The list prepared by the Mamlatdar should be sent to the Village Officer of the village concerned. On receipt of the list by the Village Officer he should make separate entries in the Mutation Register, viz., V. F. VI, for each separate vesting of the land in the Village Panchayat. Where the vesting in the Village Panchayat is subject to certain conditions, all the conditions should be mentioned by the Village Officer in the mutation entry.

3. After the entries made by the Village Officer as above in the mutation Register, are certified by the aval karkun or the Mamlatdar concerned, the village officer should transfer the entries to the Record of Rights proper in the following manner:—

(a) if the vesting of the land is unconditional, the Village Panchayat be shown as "Kabjeddar" in place of "Government", the serial number of the mutation entry being shown in a circle against the name "Village Panchayat" as usual;

(b) if the vesting of the land is conditional, the Village Panchayat should be shown as "Kabjeddar" as mentioned in (a) above, but in addition an entry should be made in the column of "other rights" in the Record of Rights as mentioned below; and at the end the serial number of the mutation entry should be shown in a circle as usual:—

"the ownership of Village Panchayat is conditional".

4. After the mutation entries have been made by Village Officer in respect of all the items in the list forwarded to him by Mamlatdar, he should return it to the Mamlatdar after entering the serial numbers of the mutations against each item in the list.

(G. C. M. L. S. G., and P. H. D. No. V. P. S.-1855-P, dated 13th January 1956 and *corrigendum*, dated 28th February 1956 and L. S. G. and P. H. D. Letter No. VPS-1856-58005-P, dated 10th September 1956.)

[Index to V. F. VII (and VIII A) as it stood on 1-8-12]

Kabjedars and other right-holders in alphabetical sequence (1)	Khata No. in VIII-A and B* (2)	Entry in column 8 S. N., etc. or Hissa (3)	Remarks, addresses, etc. (4)
Ambulal Hirashankar	20		
Amruta Bhoi .. .. .	..	20/2 ..	
Anandrao Shinde .. .. .	..	3	
Bahadur Kasim .. .. .	..	20/2	
Balkrishna Vasudeo	1		
Balu Mathu	3	1A, 4C ..	
Bapuji Balaji	19		
Bhuginath Ramlal	4	6/1, 6/3 ..	
Chennappa Durgappa .. .. .	..	20/1	
Chunilal Bhailal	20		
Ganesh Subrao	S. N. 20/1	9/1 ..	
Ganpatrao Balwantrao	2		
Genu Mathu	5	1A/4C ..	
Govind Aba Lonkar	S. N. 11/1		
Govind Hari Deshpande .. .. .	..	6/2 ..	
Govind Vithoba	S. N. 20/2		
Gulappa Shivalir gappa	S. N. 11/2		
Hiralal Motilal	20		
Jadhavrao Shinde .. .. .	..	3	
Khandu Raghu	S. N. 29 ..		
Laxman Kushaba .. .. .	..	2B/6 ..	
Laxman Wamanrao	Closed ..		
Laxmibai, widow of Anandrao	7		
Manaji Anandrao Shinde	8	3 ..	
Manaji Balaji	19		
Manilal Hirashankar	9		
			Clerk, Central Bank, Hornby Road, Bombay.

Kabjedars and other right-holders in alphabetical sequence (1)	Khata No. in VIII-A and B* (2)	Entry in column 8 S. N., etc. or Hissa (3)	Remarks, addresses etc. (4)
Mathu Maruti	10	1A/4C	
Narayan Kulkarni	11 .. .. .	..
Narsinhrao Balwantrao	12 .. .. .	..
Premchand Rupchand .. .. .	.. .. .	..
Radhabai kom Amritrao .. .. .	.. .. .	..
Raghu Rama Mali	13 .. .. .	..
Raghunath Balwant	14 .. .. .	..
Ramlal Girdharlal	15 deceased	..	
Rev. J. Shillidy	16	..	I. P. Mission House, Surat.
Sakharam Tukaram	19	..	
Sakhuji Gopal	19	..	
Sarjerao Bhivrao	17	..	Ajrekar's Wada, Sadashiv Peth, Poona.
Shankar Hari Dhamdhare	18	1A/4C	
Shivaji Balaji	19	..	
Shivram Shankar Bhat	20	..	
Trimbak Narayan	21	..	
Tukaram Antaji	22	..	
Vithal Ramchandra	23	1A/3,8	
Yeshwantrao .. .. .	..	5/3	

N.B.—When a holder (*i.e.*, a permanent tenant) in Column 6, V. F. VII does not pay Land Revenue as an occupant of any other land and so has no khata in V. F. VIII give the S. N. and Hissa in this column.

There are many persons whose names are in the V. F. VII as holders of some right such as principal Inamdars not in possession in col. 8 or undivided sharers in col. 6 but are not Khatedars. An index of them also is needed for heirship purposes especially in case of permanent tenants such as Mulgenidars, old Chalgenidars, Sulgi and Nadgidars, and Kadimdars of Devasthan in Kanara; also of all other sharers in whose name the joint Khata is not entered (*see* Bapuji); also all persons with other rights, even mortgagees without possession. In this index all the entry numbers in V. F. VII in which each name occurs should be given. Even if they are also Kabjedars in V. F. VIII-A, still if their names occur in other entries as having other rights, the reference should be given in this index.

IV. Mutation in Alienated Land

1. The foregoing instructions apply to all land, whether alienated or not. But in the case of alienated land, G. is interested as well as the holders. It would obviously not suffice to ascertain that the holder of a religious endowment had sold the land, and that the purchaser was in actual possession. Moreover, though some sales or transfers are quite permissible, G. is entitled to Nazarana on their occurrence, and in inheritance cases the ordinary law does not always apply. Hence the following rules for mutations in alienated lands situated in Khalsa village, and for whole villages or shares of villages and to Kadim Inam lands in alienated villages (if the R. R. has been applied).

“Mutation” does not include the mere removal of a guardian’s name when a minor already entered attains majority (para. 31, page 73): nor changes among sub-holders “below the line” not affecting the alienation (para. 19, page 66).

2. All alienations in land are placed in seven classes in V. F. III. The lands in class II in each village are (R. 6409-14) to be divided into two groups as “starred” and “unstarred”.

K. may enter all mutations of unstarred lands in class II under exactly the same rules as Khalsa lands: also changes in occupancy (or *Mirasi*) tenants under Saranjamdars, and occupant-holders whose occupancy began before the grant of the village or inam: and *permanent* tenants, whose tenancy began after the grant but the time cannot be ascertained by reason of antiquity (L. R. C. 83): since such changes are not material to the alienation. These he does not report, but they are checked and certified like Khalsa mutations.

P. will give orders sanctioning or rejecting all mutations in classes III, IV, VI (a), VI (b), and VII. If he objects to any mutation, it will be at once transferred to the Disputed Rgr. and a correspondence started.

C. will similarly deal with class V and starred lands in class II, and since all such transfers, inheritances, etc., must also be noted in the Registers of the Alienation Office which has special information and records about such lands, the mutations should be communicated to that office [*see* para. 14, p. 89] which will advise C. only if any rule or decision seems to have been overlooked or if orders of the Divisional Cmr. are necessary.

G. alone can pass orders sanctioning or rejecting a mutation in class I, which, except in case of a Saranjam, is not in the printed list (Elphinstone, 1820, printed in 1900) (R. 2674—98).

The old rulings as to non-transferable personal holdings (Palnuk, etc.) passing to unauthorised persons were that, until the Mobadla or transfer of registered entry in the G. accounts occurred, no action was possible (R. 6414-81, 408-82). But now that we have the R. R., these may be held to be obsolete. Action is called for as soon as we have notice through R. R. of the illegal transfer.

3. The procedure will be this: on the last day of March, June, September and December, K. will take 2 loose sheets in V. F. VI and will copy out in full every mutation which has been entered during the three months, (1) in respect of lands in classes III, IV, VI and VII, on one sheet and (2) in respect of classes I, II, V* on another. Mutation includes increase or decrease by alluvion or diluvion, acquisition, or any other alteration of area or *judi* (not alterations in *assessment only*, such as at revision settlement). New grants, lapses, resumptions (or restorations on appeal) by order of G. Officers are “mutation” particularly for classes I, II* and V [*see* page 89, paragraph 14] also changes in names of principal holders even though not in possession but entered above the line in col. (8) of V. F. VII (*see* pages 66, 67, paragraphs 22 and 23). Whenever K. knows that such information is wanted, he should also add remarks such as:—“Temple’s service is (not) being performed by him”: “the mortgagee is (not) a watandar of this watan.” This will not render it unnecessary to verify these assertions, but will assist in the enquiry. In copying mutations which involve a change in area or *judi*, K. must give the new figures not only for the Hissa but for the whole S. N. of 61 (though Khalsa), page 68. This copy of the mutations will give in column (3) the plots of land affected which, in some cases, may be numerous, *e.g.*, when the mutation is the inheritance of a whole village or more. But the Alienation Office has not got a complete copy of V. F. I. or of V. F. VII. Therefore, to avoid errors, with sheet (2) K. must also send a copy of V. F. VII for the affected entries, unless they cover *all* the land held by a sole Inamdar: or a holder of a definite share (*e.g.*, one-fourth of a village). He will send both sheets (copies of V. F. VI) to M.; with the copy of V. F. VII also attached to (2). In most quarters mutations will be either none or in one class only. When in one or both groups there are no entries, K. will intimate this fact, but will not prepare or send a blank sheet. M. will keep a list of villages excluding those in which there is no alienated land and will tick off the returns and satisfy himself that every K. has either sent his sheets or reported one or both of them blank. Then he will forward (1) to P. and (2) to C. It seems at first sight that these instructions involve much labour: but we must remember that in most quarters there are no changes: and transfers of large Inam holdings are rare, perhaps once every 12 to 20 years.

4. P. will examine his sheet comparing it with the Landed Alienation Registers and will observe these rules, kindly compiled by (the late) *Rao Bahadur* Ramchandra N. Joglekar, I.S.O.

One important point applicable to all classes of lands (khalsa or alienated) is this :—When a Hindu *widow* adopts she is immediately divested of all title to the immoveable property which passes to the adoptee (whether minor or not). In one case a widow adopted but, though it was officially known, she continued to enjoy the lands as Khatedar for about 30 years : then she applied to have the name of the adopted son entered. She had no right to adopt to the Inam : moreover *by the adoption* she had lost it 30 years before : and G. (*i.e.*, the public) lost 30 years' income of the Inam through this oversight.

Class III (Devasthans)

5. The policy of G. originally was not to concern itself to protect Devasthans (R. 4712-64 ; see also R. 4908 and 6921-75). Now the duty is recognised (R. 12302-08, 9004-13). The Charitable and Religious Trust Act (XIV of 1920) also provides more effectual control.

But the unlawful alienee cannot be *evicted* after 12 years (27 Bom. 363).

(1) The holder of a Devasthan land is one of the following classes :—

- A descendant of a holder (1) recognised by the Inam Commission;
 (2) to whom a summary settlement Sanad under Act II or VII of 1863 was given.
- An heir of (3) the grantee of Shindia, Holkar, or Nizam recognised by G. at the time of the exchange of territory ; or
 (4) The Vahiwardar elected by a Devasthan Committee according to old practice, in very rare cases.

(i) When any such persons die heirless or cannot be found, C. may give the land to an outsider without taking an agreement from him that he will manage the institution (Com., C. D.'s Circular A—397 of 3-5-1902).

(ii) In cases (1) to (3) a male or a female can succeed as manager under Hindu Law (R. 3016-12), but under Muhammedan Law only males can succeed (*vide* 14 Bom. L. R. 120). Muhammedan females can succeed as Kazi (serving by Deputy) unless excluded by family usage (I. L. R. 36 Bom. 308 ; R. 11744-19). The guru of a Math can designate his successor as heir (I. L. R. 46 Bom. 655).

(2) Resumption by levy of full assessment from existing holder shall be ordered when—

- (a) the profits of the Inam land have been diverted from the institution or
 (b) where the institution itself has ceased to exist or to be used as such,
 (*vide* R. 8123-08, 12032-08 and 9004-13). (R. 10943-16 in a C. A. case illustrates the principle).
 (c) Since the passage of Act XI of 1927, when the Hereditary Hindu Priest voluntarily surrenders his watan land with the obligations attached.

Such resumptions need much care though not now always referred to the R. L. A.

In review of 21 Bom. L. R. 668 (1919) full assessment cannot be levied from the (unlawful) alienee of a Devasthan settled under *Act VII of 1863* (Gujarat).

For the difference from Act II of 1863 (Deccan, etc.), see R. 6922-19. All the Gujarat orders since 1913 were cancelled and rents refunded for 1 year back. If any Devasthan land still awaits Summary Settlement, a clause forbidding alienation must be inserted (R. 6922-19, 14122-19). It was at one time reported and held that all the inams in North Kanara were Devasthan [all others having been resumed by Sultan Haidar Ali R. 5449-80]. But in R. 8046-21-8-23 (G.D.), they are now distributed correctly as Devasthan and as Kazi Service [VI (a)] and one Personal (Pirzade's). They are governed by Act II of 1863 and when alienated and service is not performed, G. levy full assessment and pay it (less the judi) to the officiator or institution—I. L. R. 43 Mad. (673). There is evidence that the land was originally granted by the crown.

That great authority on alienation law, *Rao Bahadur* R. N. Joglekar is, however, of opinion that where it could be proved from the records that the original grant was not of the L. R. only but of waste land with its revenues, then full resumption (either by levy of full rent or by eviction) can be made. Resumption means that the Crown resumes possession of lands, rights, etc., which have been bestowed on others [Stroud's Judicial Dictionary, p. 1747, see to I. L. R. 47 Bom. 327 (1923)].

Devasthans can be partitioned, if there be no diversion out of the family whereby service is impaired (R. 2457-87). G. have sometimes sanctioned the conversion of Personal Inam into Devasthan (R. 14857-17).

But when the religious service (Puja, etc.) is revived, the Devasthan may be restored [by G. order only, R. (order) 6619-12]. And when even after resumption a mortgaged Devasthan was redeemed and service resumed, G. regranted it (R. 985-20).

For a complicated case of a resumption of a partially alienated Devasthan in Ratnagiri District, see R. 8035-13. And for a case of one alienated before the Summary Settlement was made with the alienee, see R. 1906-17.

Class IV

Non-service Watan Lands in Panch Mahals, Broach, Kaira and Surat

6. Succession is regulated by section 2 of the Watan (Bombay) Act V of 1886, if the holder during his lifetime does not dispose of it by a gift or will (*vide* I. L. R. 25 Bom. 470 ; and R. 3430-05).

Class VI (a)

Lands of Village Servants useful to Community (including Kazi grants)

7. The Watan Act does not apply. But see Act XI of 1926 (Hindu Priests).

Alienation means transfer of beneficial possession.

No specific act, document or circumstance of transfer, need be proved (R. 7395-16).

The rights of G. are not subject to limitation (R. 6125-15).

In R. 4111-18 it is recognised that 60 years' possession bars any action if the service is still performed.

Succession is regulated by Hindu or Muhammedan Law as the case may be. Hindu females are not precluded (*vide* P. J. 1898, page 118). See note (ii) under Devasthans, for Kazis.

Alienations to non-officiators in Gujarat (except Panch Mahals) and Konkan under section 2 (3), para. 3, Act VII of 1863 (R. 14708-09) are dealt with by resumption, by *eviction* and re-instatement of the officiator or regrant to another person for the same service R. 12176-15, 7009-16, 1078-19, or by levy of full rent [for the benefit of the officiator] under R. 4250-08 and 8123-08 ; see also Notification R. 10336-08.

Elsewhere all resumptions of lands granted for service will usually take the form of levy of full ordinary assessment ; the property in or right of occupation of the land cannot be confiscated (I. L. R. 18 Bom. 103).

Cases dealt with by levy of full assessment (not paid to the officiators) under R. 6310-83 will not be reopened (R. 1245-10).

But after L. 1171-16, upon the alienation of such lands, settled under Act XI of 1852, and II of 1863 (*Khandesh, Deccan and S. M. Country*) only full assessment and not rent is leviable ; and the "Nuksan" is paid to the officiator. A full rent which had been recovered was refunded in R. 39-20. In a case of Kazi lands the nuksan was paid "as a matter of equity" (R. 1425-10). R. 11320-14 was cancelled by R. 4111-18 and R. 6310-83 restored, apparently both for "Summary Settlement" and other Kazi grants. But para. 5 above under Devasthans probably applies. Kazi land was regranted, R. 12594-19, but restored (in accordance with the decision in R. 14708-19) in R. 1923-20. For some Kazi grants in North Kanara see R. 8046-23.

Class VI (b)

District or Village Servants useful to G.

(a) Lands assigned as Remuneration

8. Succession is regulated by Hindu or Muhammedan Law, subject to section 2, Bombay Act V of 1886, postponing *females* (R. 1837-18) other than the widow, mother, or paternal grandmother of the last male holder (Bom. Act X of 1923). (But this Watan Act does not apply to Sheet Sanadis or their equivalents in Gujarat).

N.B.—Kadim lands of patils and K. in inam villages in which no settlement has been introduced or the original settlement is current and lands of inferior village servants wherever situated are assigned for remuneration. All other lands under this head are not so assigned.

Transfer or alienation [see definition (1) above] is regulated by sections 5 to 12 of the Watan Act. For a clear understanding, the following note may be helpful :—

Watan Lands

These are—

- (1) service lands of hereditary village officers and servants useful to G.,
- (2) non-service lands of District hereditary officers such as Deshmukh, Desai, etc.,
- (3) non-service lands of hereditary village accountants.

Though in this Manual the non-service lands (2) and (3) formerly in class VI (b) are transferred to class V.

I. If *A* is the original acquirer of the Watan in (1) and (3) and *B* in (2) the term 'Watandar' includes—

(1) all male descendants of *A* by adoption or by birth, and all male descendants of *B* by birth or adoption *within the limits of the Watan family* or by adoption from outside *with G. sanction*; or (till she *adpots*, remarries, or dies) a widow mother or paternal grandmother (Act X of 1923) of the last Watandar holder;

(2) another person *A1* or *B1* who acquired a portion of the land legally or by force (illegally) before the introduction of the British Rule (11-2-1818);

(3) *A2* or *B2* who between 11-2-1818 and 5-2-75 (when the Watan Act came into force) acquired a portion of the land through a Civil Court; or

(4) *A3* or *B3* to whom land is transferred with the permission of *G.*; or descendants of (2), (3), or (4) according to the rule in (1).

For inheritance of Mata ('signature') rights in Gujarat by females, see I. L. R. 39 Bom. 478 and R. 4832-17.

Male—When a woman succeeded (before the Act V of 1886) in default of any male heirs, she takes an absolute interest (R 2129-07 and I L. R. 11 Bom. 285), and the succession goes to *her* kinsmen in her husband's family (if married in an approved form) or in her father's family otherwise. Failing husband's family paternal kinsmen probably succeed in preference to a lapse to *G.* (R. 10657-18).

Descendants.—In non-service watans settled before (15-2-75) the Watan Act came into force by the 'Gordon' settlements, collaterals can succeed only when descended from the original Sanad holder (R. 471-A—11-10-23 cancels R. 429—21, R A 784—21), (I. L. R. 41 Bom. 677)

The most important expression here in "Watan family". Its interpretation required a strict record of genealogies even of non-service or commuted lands and C A. *which fall under the Watan Law.* See para. 9A, p. 89.

Lands assigned for Remuneration

II. (1) The lands or their full rent must be given to the officiator for the time being on *his application* without heeding any complaint from the persons in possession. The evil of infinite subdivision of watan lands is conspicuous in the case of the Deccani Mahars: but unless the officiator *applies*, it is useless to issue orders and to collect and a pay over rent to him which he will privately return to the divided sharer.

(2) If after 5-2-75 any Civil Court transfers such lands to a non-officiator, C *shall* (if the decree does not relate to the present officiator's own acts) issue a certificate requesting the Court to cancel the transfer and the Court shall thereupon comply.

Note.—Under proviso to rule 4 of Government Notification No. 10336 of 12-10-08 such lands or portions of land in excess of reasonable remuneration of an officiator are subjected to a judi of half the assessment. (At that time Rs. 12 per annm was considered a sufficient alienation of nuksan: but it is left to C.'s discretion). But if such excess land is found transferred to strangers, it must be resumed by eviction or levy of full rent [R. 5274-99; 2373-19].

New grants to I. V. S. are not to be treated as "Watans" but C. will appoint, etc. (R. 8052-09). The scale of pay of watchmen is not ordinarily to exceed $3\frac{1}{8}$ per cent on L. R. of the village (R. 1870-08).

Lands not assigned for Remuneration

III. (1) The lands of Patils and K. in surveyed villages where the scale is introduced are not assigned, but will be liable to *interference* if they *pass* to non-Watandars.

(2) So long as persons coming under (1), (2), (3) and (4) under rule I are in possession of the land or any portion thereof by sale, mortgage or other alienation among themselves, C. has *no power to interfere*.

(3) If, after 5-2-75, any Civil Court transfers such lands to a non-Watandar, C. may (and Commissioner cannot override his discretion—R. 6805-13, 7245-19 and I. L. R. 9 Bom. 104) issue a certificate requesting the Court to cancel the transfer—

(i) after the death of the original alienor, or

(ii) even before the death of the original alienor, in case the alienation is intended to last beyond the term of his natural life,

and on receipt of such certificate the Court shall comply with such request.

(4) C. may *interfere* (and is similarly free from restraint by Commissioner) when the land has passed from a Watandar to a non-Watandar otherwise than through a Civil Court from 11-2-1818* to 5-2-75, and

(5) *shall interfere* if it has passed after 5-2-75 just as in (3).

Note:—"Interference": means either restoring the land to the Watandar or the levy of full rent.

Note:—"Pass": see explanation of "alienation" (1) on preceding page. A periodical return of Service Inams alienated was discontinued by R. 4429-12.

(6) There is in Bijapur a class of Watan Inam lands (usually Shet-sanadi) no longer required for service and paying full assessment but kept under the head of "Inam" as *Inam Japti*. The full assessment should be credited as "judi" and the ruksan will be nil in the summary of V. F. III (and the District Return, page 334).

(7) C. can regrant these lands as inam (R. 12118-07) (to the same family) if service is required, subject to the scale in R. 10372-09. A grant to strangers would infringe (R. 8385-06). In Ahmedabad there was a practice of crediting the *full rent* (minus Judi) of such leased out Jividar's land to a fund for paying I. V. S. entertained even in other villages. This conceals the true cost (R. 1870-08).

Such lands (or any part thereof) can be converted into Rayatwari (free from watan-restrictions) if the holder or his eldest male heir enlist in the army (R. 1889-18, 5989-18 probably now obsolete).

(8) A large class of land now comes under this head upon the commutation of Kulkarniki services; though now *non-service* land, G. expressly pledged themselves to retain it under the head of Watan and subject to all the restrictions of the Watan Act upon alienation (R. 5070—30-5-14).

(9) Alienations of watan lands are sometimes permitted under sections 11 and 11-A of Watan Act, when the Watandar wishes to obtain N. A. rent by a lease for building beyond his life time. In one case full N.A. rent was levied (section 11-A) for the benefit of the watan (R. 9086-09), after Government has cancelled (section 11) the alienation beyond the life of the alienator (R. 4791-07). If the alienation is for public purposes or a Town Planning Scheme, section 23 of the Watan Act cannot be used, since "alter the assignment" has not the same meaning as "give other land in exchange" (R. A. 770—4-10-21). But watan land can be acquired under the Land Acquisition Act and land exchanged by agreement.

(10) Many watan lands held for service no longer required and commuted were settled in Gujarat under the Pedder Settlement, and in Deccan and Karnatic under the Gordon Settlement. In 3 Gujarat Districts, these watans were made private property, but under the Pedder Settlement in Ahmedabad on payment of additional "nazarana" land can be completely enfranchised as private property (R. 8641—26-7-23), see note 2 on page 21, Joglekar's Watan Act. But the Kulkarni commutations have been made under the Gordon Settlement form, which preserves all the Watan Act restrictions upon alienation. The Collector, is therefore, bound to interfere in alienation (unless it is through a Court, when it is discretionary). Nevertheless Government promised not to allow alienations and this necessarily ties the Collector's hands even in case of Civil Court transactions (Selection CLXXIV, R. 5070-14; 7245-19). In R. 2902-21 Government sanctioned an N. A. lease for 50 years, upon the extra assessment to which they were entitled under the Gordon Settlement for N. A. use. Prior to 1877 the view was (R. 5115-75) that non-service watans might be sold, but this was withdrawn by R. 6070-77 (see I. L. R. 95 Bom. 104). The Court can sell land if C. does not interfere, and C. should deal with each case on its merits (R. 998-82, 68-05-13). But in the debate introducing the the Act of 1886 the Hon'ble Mr. Naylor clearly undertook to preserve the inalienable character of the non-service watans.

Class VII.

9. The terms of the grant must never be infringed. If they are, the land must be resumed and persons in possession evicted and any buildings would revert to G., *vide* L. R. Rules and form of Sanad sanctioned by R. 7010-05.

9-A. P. will keep notes in his Watan Registers of all accepted heirships of Watandars. These registers by which the full genealogies of each watan family is known have been completed even for I. V. S. in all the Southern Division, with some exceptions in Ratnagiri (Commissioner, S. D.'s W. T. N. 6 of 1920).

*This is the date of the general transfer to British rule of the Peshwa's territories. But for districts or parts thereof which did not then pass query whether some other date would not be held to apply.

There used to be a similar register for non-service watan [section 66 (e), Watan Act] but it has been discontinued for such lands as have been brought on to the printed Alienation Registers (R. 7512-15). The revival of such a genealogical record is very necessary. P. will then either pass each mutation as unobjectionable, or will order it to be set aside or modified, or he will order, pending investigation, its transfer to the Register of Disputed Cases. In sanctioning some mutations, P. may add that it is approved *subject* to the continuance of certain service or for the lifetime only of some person.

10. P. will then send the sheets to M. to communicate the orders to K ; M. will send a simple order to each village thus :—

Quarterly Statement up to 31st March.

Nahigaon—Mutation No. 17 : approved.

Nos. 18 to 21 : approved but the Inam continues only so long as worship is performed.

No. 22 : transfer to Disputed Rgr., pending orders.

11. K. will then note these orders against each mutation in V. F. VI, adding to the mutation entry any conditions as directed by P. The fact that land reverts to a Watan family after the death of the alienor is like the right of redemption over a possessory mortgage. These entries will help him in the enquiry referred to on p. 35, para. 6, and in future mutations.

12. C. will examine his sheet (2) in the same way, endorse his orders after making any needful enquiry, and submit to his Cmr. such cases as require the approval or orders of the Cmr. or G. After orders are received, C. will instruct M. to inform K. in similar way. If Nazarana has to be levied on any mutation, it will be noted as "approved subject to Nazarana" and the usual steps will then be taken. For occasional Nazarana in unsurveyed Inam villages, see R. 9616-16.

We do not here attempt to summarise the law as to Inams of Classes I, II* and V ; that would be a library in itself. Joglekar's Alienation Manual and Watan Act are essential.

13. P. and C. will not allow the quarterly batch to be filed till orders are given on each mutation *or separate action taken*. Out of every 100 mutations, probably 2 or 3 will promise to take a longer time to settle ; perhaps a law suit or a reference to G. will ensue. A separate discussion should then be started and its number, etc., noted on the quarterly sheet, and K. instructed to enter it as "Disputed" and the sheet will then be regarded as "disposed of" orders having been issued on all the mutations.

The facts (of possession, of blood relationship, of execution of documents, etc.,) will be subject to the same examination and publicity in the village as for Khalsa lands, *plus* any further enquiry P. or C. may order.

The law will be applied only by P. and C. and so much enquiry into the facts stated in the return or supplementary facts, as they deem necessary in each case will be made.

14. It remains for P. and C. to report the results to A. O. in the form of Alternation Statement prescribed in the Comr., C. D.'s Alienation and Javak No. 1090 of 1-12-10 due quarterly ; thus each statement will contain the changes of one quarter. (G. C. M. 8925/33, dated 5th May 1941). The A. O. requires to be advised of two kinds of changes : (a) *in area or judi*, under *all classes* (b) in names of Superior Holders or principal Inamdars in Classes I, II and V, in which the genealogy of the holder is all-important. In other classes responsibility for the observance of rules is upon the local officers, A. O. merely maintaining the record of the areas judi and general conditions. Therefore, P. has to send (a) only to C. who compiles and sends them to A. O. It is very easy to pick out those mutations which alter area and judi. He is helped by K. not having sent a copy of V. F. VII for mutations which make no such alterations. He will post up the Alternation Statement and insert the number of the Inam and the original S. N. (especially when it has since been changed), area, assessment and Judi from the Landed Alienation Register. C. will do the same but he has to report both kinds (a) and (b) from his sheets. When C. reserves approval of a mutation and starts a separate correspondence as above described, he will be careful also to see that if they end in any change in name, that change also is reported to A. O. When A. O. receives these statements, it is at liberty to raise any further question its Registers suggest as to the propriety of the change.

15. After a mutation has been reported, if an order is given to resume the Inam, or set aside a transfer, or anything of that sort, then that upon execution becomes a *fresh mutation*, and will be entered by K. in V. F. VI and VII and reported as usual through his quarterly sheets, and this will afford evidence that the order has been carried out. P. and C. will watch for the report and take needful action if the order is not carried out at once.

Quarterly sheets thus cleared are filed as T. C. under Al. 28, 29 of A, B, C, D lists.

16. This method of scrutiny of the quarterly statements, and selection of the cases in which verification of relevant facts is desirable, replaces the methods under which each mutation was the subject of a separate correspondence, even though often free from any doubt or threat to public interests. Then we dealt only with registered holders and not with their sub-sharers or alienees. Now the R. R. informs us who are the Kabjedars and will enable G. in all classes of alienations to see that the alienation is not being enjoyed by persons who have no title thereto. Therefore, as has already been noted in V. F. III, we have ceased to show the names of the present principal holders or Khatedars in V. F. III or henceforward to *make changes in that Bgr. on account of transfer or inheritance*. This will all be dealt with henceforth in the R. R.

17. For (unsurveyed) alienated villages in which there is no R. R., see 13 T. F. III, p. 228.

SECTION V.

Duties of other Officers.

1. *The Patil*.—The Patil must assist K. in maintaining the record. He is allowed to sign every entry in the Record at the time it is made by K. and his local knowledge should be a safeguard against false entries.

2. It is his duty to serve all notices or requisitions from K. or C. I. on the persons concerned and to summon the people when they are required to assist in the inspection of the record by superior officers; and he must see that all transactions which may come to his notice are duly recorded by K. Above all he is required to spread among the people a knowledge of the R. R. and of their obligations in connexion therewith; briefly, that every Kabjedar or tenant of land is obliged—

(1) to report the acquisition of any right over land or the extinction of any encumbrance in his favour within three months of the date of the occurrence ;

(2) to produce within one month when required by K. any information or documents needed for the compilation or revision of the record.

3. *The rayat* must be warned to be very careful that he himself or his agent pays the assessment of every piece of land of which he is in occupation. If he does not do so it probably means that his land is entered in some other man's name. If he wishes to ascertain the fact K. is bound to show him the entry in the R. R. and he can also get a copy of V. F. VIII-A (Holding Sheet).

4. *The Circle Inspector* is required to see that Ks. under him know how to write up the Mutation Rgr. and are supplied with the instructions and standing orders. He is responsible for seeing that these are carried out in every detail. He must take the opportunities afforded by his intercourse with people to see that they understand their obligations as described above. It is his duty to attest the correctness of every mutation made, which he will initial and date in token that he is satisfied. Such satisfaction cannot be obtained merely by questioning the nominal acquirers of the rights, but the transferor and others who appear from the previous record to have an interest in the land must also be questioned. If the transferor or his representative or the person *adversely affected* admits the correctness of the entry, this should be noted above the C. I.'s initial. If he finds any entry, after inquiry, to be incorrect, he will enter what he finds to be correct *not erasing* any word or figure but correctly as described in L. R. R. 106 (1921) and if K. has neglected to give the necessary public notice of the entry, he will see that it is done. Should his action give rise to any dispute he will enter the facts in the Rgr. of Disputed Cases also.

5. It is his duty not only to see that every entry made is correct, but to ascertain that the record is up-to-date, *i.e.*, that no entries are omitted which ought to be recorded. There are many ways in which this may be tested. Among others attestation is drawn to the following:—

(1) Compare the Death Rgr. with the Index of names, to find out whether changes consequent on the death of Kabjedars or other right holders have been duly recorded. The Index should also be read out to the Villagers so that the decease of any Kabjedars who were residents of other villages may be ascertained.

(2) Make detailed inquiries on the field of individual Kabjedars regarding each number recorded as being in their possession, whether any encumbrance has been added or extinguished, or any other change has occurred.

(3) Examine Registration Abstracts, Kamjasti Patraks and Tagai Loan Advances (Tag. Form II) to see that the changes are duly recorded.

(4) See that full opportunity to dispute any entry has been given by posting up the notices, and that all disputed cases have been entered in the Takrari Rgr.

(5) See that documents obtained from the parties under para. 36 (b) and para. 40-pp. 72, 73 are promptly returned.

(6) Pay special attention to the heirship enquiries and bring to the notice of M. when the number of those in arrears, or the number of disputed cases, is specially large.

(7) It commonly happens that many Kabjedars of land in one village live in a neighbouring village. When this is the case the C.I. should take the record of the former village when visiting the latter, after giving due notice that he is coming for the purpose.

(8) Take care that K. has duly sent copies of all mutations of alienated lands.

(9) He will not note his orders in the Village Inspection Book for K. to carry out subsequently; but will in all possible cases himself execute them. Only general instructions for guidance and matters he cannot help leaving for K. to deal with will be entered.

6. (1) One important matter deserves mention in speaking of tests. To take up V. F. XIV and read out an entry actually made and asked the assembled villagers whether that is correct almost always ends in their murmuring their agreement. They would not think of saying that the Patel had made a mistake, and in fact, he probably has not; because the errors in this Rgr. are usually omission to enter altogether, and would never be discovered by reading out the entries. Such a method is not a test.

(2) The proper way is to take away from the village officers the Rgr. under test and shut it up and then ask the villagers whether there has been a birth or death in such and such a caste or street or family during the year. When they say that there has been, and given details, C. I. should see if it is in the Rgr. If it is not, he should not disclose at once to the villager or the village officers that he has not found it, but should again closely verify the alleged occurrence and if they still adhere to it, then he has discovered an omission and tested the Rgr. If he finds that the occurrence they mention is registered, then also the Rgr. is properly tested. So too he can read out the names in the Index and ask if any have died.

(3) In testing the R. R., tenancies and crops in the field, similarly C. I. should take the Rgr. into his possession and go to a field and ask the villagers "whose crop is that?". When they name the person who has raised it (which they will almost always know, even if they do not know who is the owner or mortgagee of the land), then he can test the tenancies, the crops, the boundary marks and the entries in V. F. VII. But if he lets the village officers read from the Rgr. first, then they have an opportunity of making signs to the villagers or the villagers will tamely assent to the entries and the test will be defeated. No test of mutations or tenancies made in the Chaudi is at all comparable with the test made in the field, when the boundaries and differences between the crops at once disclose separate interests and holdings.

(4) When he finds in V. F. IX that A has paid money on account of the land of B when A is not a near relation or a recorded tenant of B, he should suspect an omission in the Register of Tenancies or in the record of sales and mortgages, and should enquire.

Test of the Record by the Mamlatdar

7. M. is immediately responsible for the upkeep of the R. R. within his Taluka; so is the Mahalkari within his Mahal. He must therefore satisfy himself that all C. I. and K. under him understand their duties and are carrying them out. In his test of the work he should follow the directions prescribed for C. I. (which are of course suitable for all inspecting officers) in every village which he may visit for purposes of routine inspection. He will certify with his initials every entry tested, correcting on the spot any found incorrect after full inquiry. After the inspection M. (as every inspecting officer other than C. I.) should insert any orders given to K. or C. I. in the Village Inspection Book. This will serve as a guide to other inspecting officers.

8. M. will have a considerable amount of testing work (*see* para. 6 above). The A. K. can be put in charge of a small group of villages near the Kacheri to relieve M, and to give him useful training a practice which should not be neglected. Then if the taluka is very large an extra A. K. is sometimes given a portion of the taluka as a Mahal. In each of these divisions of the taluka the officer-in-charge has all the powers for R. R. purposes of M. and we will now speak of his duties in the same language. (For procedure *see* R. 1858-06, 6824-14).

9. The important things to be done are:—

- (1) To check all heirships,
- (2) To give orders on all fee cases,
- (3) To settle disputed cases,

- (4) To watch and expedite the disposal of the measurement and mapping of fresh subdivisions,

and of course the testing, both at the Chaudi and in the field, of mutations in V. F. VI, the corrections of the Index V. F. VII, and entries in the Crop and Tenancy Rgrs.

10. It is no use paying surprise visits for these purposes. Such visits may be necessary to test collection work and other work of K., but it is useless to expect that parties will be present or that a good assembly of cultivators to give information and secure publicity will be obtained unless several days' notice is given (*cf.* R. 1806-82; 7558-83). M. should make an exact list of all the villages he has to visit and should always visit every village in the course of the year. If from any unforeseen difficulty he fails to visit any villages within the revenue year, he should make a point of making a special journey to those villages as early as possible in the following year (after end of July). M. shall make a list of such villages in the preliminary pages of his Personal Note Book, and also note the fact against the relevant village. The whole maintenance of the R. R. depends on the systematic visits of M.

11. If in his visit there remain some disputed cases or heirships which he cannot then settle he should take a separate note of them and he should within as short a period as possible come back to the village again or at least fix some camp reasonably near, and cause the necessary parties and documents to be brought before him. It is extremely undesirable to make persons travel long distances to the Kacheri. If this sort of harassment occurs, the popularity of the record will be seriously impaired.

12. No attempt should be made to take down statements (Jawabs). The whole proceedings must be oral and public and the only record will be the final order, with a brief summary of facts found written in the Rgr. upon which K. will complete the consequent entries in all his accounts. It must be remembered that the Revenue Department only makes a *prima facie* inquiry into rights. When rights are very complicated or hotly disputed and depend upon the interpretation of much evidence and documents, then it is inevitable that the Civil Court should adjudicate and any inquiry or correspondence or other proceedings carried on by Revenue Officers will only tend to delay the suit in the Civil Court and increase the cost of litigation and its complication. Only when the summary grant of possession is essential for the cultivation of land, the M.'s Courts Act is available. Revenue officers have no jurisdiction to decide Civil Law questions when settling R. R. disputes, their settlement amount only to ascertaining and recording existing facts (*see* notes 250-252 on L. R.R. Rules, 1921 and remarks on p. 76 under "Disputes").

13. It is quite impracticable to test and settle the R. R. affairs of more than one village in a day; unless of course they happen to be extremely small villages close together.

14. *Dispute Register.*—In the case of irregularities or illegalities which require C.'s order (as in the case of transfer of land on the restricted tenure or irregular transfer of Inam land), M. will obtain this order before writing his decision. In other cases M. is not required to make any elaborate inquiry into the equity or legality of the transaction, but will content himself with a summary inquiry as to the facts of possession. *See* note 250 to the L. R. R. (1921).

(i) For example, in the case of a document which is disputed by a third party, he will find out whether the terms of the document have been acted on and possession passed. He will not deal with the question of the right of the vendor to sell.

(ii) Or the vendor may plead that a sale deed was got from him under false pretences. If possession has already passed, M. need make no further inquiry, but must refer the complainant to the Courts.

(iii) On the other hand the vendor may claim that the sale deed was only a nominal sale and was qualified by an oral agreement. In this case evidence as to the existence of the oral agreement must be taken; and if this is forthcoming and satisfactory, while the sale deed is entered in V. F. VI, the oral agreement qualifying it must also be recorded. This will retain the vendor's name in (8) V. F. VII.

(iv) Perhaps the commonest cases are those in which each of the disputants puts in leases to prove that the man who is actually cultivating the land is his tenant and not the tenant of the adversary, or several alleged tenants of one landlord dispute the possession among themselves. In such cases M. is only concerned to find out which tenant has obtained physical possession and to which superior holder he attorns. If there be a simultaneous plaint under the M.'s Courts Act, then the decision must await the judgment. M. should, if possible, decide both matters before leaving the village.

(v) Cases in which the transferor's name is not found in the R. R. see para. 36 (b), p. 71, K. will write up the intermediate transaction, if it be admitted by the transferor and undisputed by others; but if any dispute occurs, M. will find out what have been the facts of possession, with whom possession now is, and in consequence of what transaction.

(vi) In some cases, physical possession will not be disputed, but the dispute will relate to the right by which the man in possession holds. The question for decision then will be whether the party has a right as permanent tenant, simple tenant, as purchaser, and so on. Evidence on these points must be heard: but if a Summary decision is impossible, see Notes 250 to 252 to L. R. R. (1921).

15. *The District Inspector* is empowered to correct mistakes on the spot, and to dispose of disputed cases when it is convenient for him to do so (R. 1377-02). As a rule, however, this latter duty will be left to M. The object of the District Inspector's test is rather to see that K. and C. I. thoroughly understand their duties and are carrying them out, and to secure uniformity in the manner of writing throughout the district. He is expected therefore to take test in as many circles of each taluka as possible and the test, while dealing of course with matters of fact as well as methods of writing, will necessarily be rather wide than detailed; ten cases tested in each of 100 villages rather than 100 cases in ten villages. Similarly he may levy fees (R. 1457-21).

16. P. and C. are responsible within their jurisdictions as M. is within the more restricted area of the taluka. They are required to satisfy themselves, both by actual test and by the C. I.'s diaries, that the C. I. are not neglecting the record, and that M. is taking a sufficient test and disposing with reasonable promptness of heirship inquiries and fines and disputes cases.

P. is also expected to recommend for the orders of C. the issue of instructions dealing with local peculiarities which cannot be covered by the general instructions.

M., D. I. L. R. and P. are required to show in their diaries the number of heirs, fees and disputes decided and the number of entries tested by them during the period under report and the proportion of errors found. By entering in the form of tests taken "31-2" it is easy to indicate that 31 entries were tested and 2 mistakes detected. The total of these for the year should be given in the Administration Report.

17. *The Superintendent of Land Records* has powers and functions similar to those of P. so far as concerns correction and test of the record, levy of fees (R. 1457-21). His more general duty is to secure uniformity throughout the Division so far as consistent with local peculiarities and remove difficulties in regard to technical points. He will suggest to C. the issue of orders on important matters. On matters of general interest he will report for orders to the Director. C. should consult the Superintendent before issuing local orders dealing with the upkeep of the record.

It is the duty of the S.L.R. to report to the Director cases in which he finds that the local officer's of whatever rank are not maintaining the record with sufficient zeal.

The Superintendent will submit to the Director of Land Records at the end of the year a general report on the condition of the record throughout his division and the experience gained and will note therein any suggestions he may have to make for its improvement.

18. Appeals against original orders of M./P. in cases of heirship, fines or Taktari Rgr. cases should be made direct to P./C. only one appeal is allowed; and the ordinary L. R. C. provisions as to appeals and revision (Chapter XIII) do not apply to the R. R.

19. *Assistant and Deputy Collectors.*—Whenever P. visits a village he should follow exactly the same procedure in respect of notice and should decide all heirships disputes, and fees since the last visit of M. when T. has done this in a village M. may omit it from his programme for the time being. There should be an arrangement between P. and M. to avoid duplication of work. It would be undesirable for M. to waste his time in making a long journey to a village which has been inspected by P. only a week before. But since P. is also required to test and form his own opinion of the work of M. as well as of C. I. and K. there is no objection to a visit by P. to a village inspected by M. only a week before. In such a case, of course, P. would have not much to do except to satisfy himself in a fair percentage of cases that M. had done what was right.

20. At the end of July M. should collect from each village a table showing the statistical position of the R. R. work. This will constitute a sort of Administration Report and will be useful to P. and C. as well as to the Superintendent of Land Records for their reports. No written report should be obtained from K., but information should be collected when the village accounts are closed and

tabulated at the taluka. P. will take steps to get the balance of unmeasured new Hissas cleared off in consultation with D. J. L. R. The information should be tabulated as follows :—

— (1)	Village A. (2)	Village B. (3)	Village Z. (4)	Total (5)
A. No. of Mutations ..	42	..	..	..
(i) Out of which disputed (including balance) ..	3	..	..	..
(ii) Disposed of by P. M. or D. I. L. R. ..	2	..	..	..
(iii) Balance of Disputes outstanding	1	..	..	22
B. (i) No. of fines inflicted (including balance) ..	8	..	..	..
(ii) Of which collected ..	7	..	..	..
(iii) Balance outstanding ..	1	..	..	4
C. (i) No. of new Hissas requiring fresh measurement (including balance) ..	3	..	..	..
(ii) Do. measured ..	1	..	..	..
(iii) Balance outstanding ..	2	..	..	32
D. (i) No. of heirships (including balance) ..	10	..	..	..
(ii) Do. disposed of ..	10	..	..	..
(iii) Balance outstanding ..	..	..	..	2

M. should collect information when K. comes to agree V. F. IX with T. F. IV during July and submit this to P. before 15th August and explain the arrears, if he has allowed any to accumulate, and should say what can be done to cope with them.

In order that (iii) may correctly show (as far as K. can know) all outstanding in item A. (i), B. (i), C. (i) and D. (i) all uncleared balances of the preceding year should be included, *i.e.*, in posting the form on or about 31st July 1925, add the balance of disputes which was shown on 31st July 1924. Then all disposals in (ii) will count, whether they are of fresh or old cases.

For statistical purposes once in every five years in 1925, 1930, etc., additional columns below D. (iii) should show :—

- (i) gross number of separate plots (entries) in V. F. VII,
- (ii) gross number of Khatas in V. F. VIII-A,

to show the proportion which the total mutations, heirships, and fees bear to the whole.

VI. Correction of the Index of Lands.

1. When Kulkarni first makes an entry in V. F. VI, he should make the corresponding correction in V. F. VII lightly in pencil and write the reference number to the entry in V. F. VI also in pencil. This prevents oversight, such as issuing notice of revenue demand to a person deceased or no longer concerned. Should the mutation ultimately upon test be cancelled as not in accordance with the facts, then the entry in V. F. VII should be rubbed out. When the correction has been certified the entry should be made in ink.

If K. has to give a copy from V. F. VII after a mutation has been reported but before it has been certified he should give the entry as it existed before the mutation but add a note at the foot to the effect that "on account of mutation entry No. the name of L. M. has been entered in place of A B but inquiry has still to be made in respect of the entry."

Under the revised L.R.R. there is now no transfer of mutations to any record. The mutation is entered; when certified individually or in mass it becomes final till again mutated. But as soon as it is posted in V. F. VI it is indexed; the index does not confirm or modify the record itself but

is only an index and therefore changes as fast as V. F. VI changes. Under the Maxwell system the distinction between substantive Record and Mutation has disappeared; they are the same, only differing in point of age.

Changes in V. F. VIII-A need not be made immediately, if the collecting season is not near. K. must wait for rest and certification. *But if the collection season is close at hand or even in progress* when he learns of the change and the mutation affects collection (amount or person) he should then make the correction of the name and correct his demand of revenue, V. F. VIII, as soon as the mutation is posted up. If subsequent test finds the mutation incorrect it can of course be written back. One of the best tests of a mutation is to see whether the new right-holder pays the revenue for the plot and the old holder gives up his liability to pay.

When A. K. or M. or any other officer has certified and signed V. F. VI, the mutations will become final.

(a) No words, figures or names in V. F. VII shall ever be erased.

(b) The names, words, or figures which are no longer to be retained shall be struck out by a single line drawn through them, so that the original is still quite legible.

(c) The new names, words, or figures shall be written underneath that which has been struck out; or if space is not enough then at the side in such a way that it is quite clear for what the new matter is substituted.

(d) The entry number in V. F. VI upon which the change is based shall be written [in col. 7 or 9] against the new name, word, or figure entered or omitted.

(e) If a new name or figure thus inserted is again altered by a further mutation the same process is repeated.

(f) If the mutation simply removes a name, not putting anything in its place, then it is struck out as in clauses (b) and (d) (*see* S. N. 1A/3, col. 8 and 2B/4) nothing is added.

2. V. F. VII is originally written with space for several mutations beneath the original entry, and a neat writer will easily insert two mutations. When still more mutations occur the following devices are permitted:—

(1) There is plenty of blank space in the other parts of the form. Write the new name, word, or figure there, and by a suitable sign connect them with the superseded matter.

(2) When (before the regular time for renewing the index) there is not even room for this device, insert a new page or card. Recopy the last state of each entry from the over-full page and carry on further mutations upon the new inserted page.

VII. *Recopying the Index.*

1. V. F. VII-XII will require rewriting after every 10 years as it provides space for entries of V. F. VIIA and XII section for only 10 years.

Recopying will not take place in all villages at the same time, but only a few villages each year. A list should be prepared annually in August and M. should direct the C. I. to make a complete check of the record and should himself arrange to pay an early visit to these villages to dispose of every dispute, heirship and fee case, and certify all the entries up to his visit in V. F. VI. When this has been done, then K. can be directed to complete the corrections in V. F. VII, and recopy.

But when a Revision Settlement is introduced, recopying giving the new assessments is desirable.

2. When an order to recopy the whole of V. F. VII is given, K. should—

(1) see that all mutations up to date have been posted in V. F. VI; and

(2) as many of these as possible have been certified;

(3) he should then complete and check corrections in V. F. VII;

(4) check each of the references to V. F. VI Entry Nos. which are given against the names of Kabjedars, tenants or other right holders in V. F. VII to guard against any clerical error and omission; also check each entry in V. F. VI to see that it has actually been carried into effect in V. F. VII;

(5) He should recopy V. F. VII leaving out everything which has been struck out and copying only the "last state";

(6) When the index is recopied, the numbers of old mutation entries back to the last recopying must also be copied even though only the last-entered area, assessment and name are recopied. This is important in order to keep the chain of history unbroken. After 30 years the old entries are of no importance. The recopied (old) Index is preserved for 30 years.

(7) The new copy together with the original should then be sent to P. for signature, and P. should then issue a public intimation in the village that it has been recopied, and any person desiring can inspect it and lodge any objection (L. R. R. 111);

(8) Finally at the end of the recopied Index if there have been made any interlineations or overwritings in the course of recopying a list of the Hissas and cols. in which these occur should be posted at the end; otherwise it might be doubted whether the correction or miswriting may not have been inserted at some later time with fraudulent intention; or improper attempts at correction made by K. might be excused by arguing that they were done "at the time of recopying". Also the date of completion.

P. will then cause a full 10 per cent. check of the recopied V. F. VII, to ensure its accuracy and neatness, to be made by his staff.

VIII. Records and copies

1. There never will be any "closing" or copying of V. F. VI, but when any officer has tested entries up to any particular date he will sign and date the diary endorsing "I certify all entries up to and including No.". When a new book of V. F. VI comes into use the old volume will be certified up to its close and after 12 months (all its mutations having been transferred to V. F. VII), it will be sent to the taluka record room (A—permanent).

Thus no record of any entry will be destroyed (at least until 60 years have passed and rendered its further retention useless under the law of limitation). Moreover, V.F. XII (Tenancies) will be in the Record Room till about 45 years old. The old Index V. F. VII will, after it has been recopied, be filed in the taluka as a B record. Thus there will be also a full record in this form though without explanatory details, of every right, and by tracing back the cancelled but still legible entries in V. F. VII every right can be followed up the stream of succession for a very long way, even without V. F. VI.

2. The public have the right to inspect and claim copies from V. F. VI and VII at any time, and also from the heirship and dispute registers; but these copies should not be given for entries *which are incomplete*. For instance an entry in the heirship or dispute register upon which no officer has yet passed any order, or a change made in V. F. VII of a mutation not yet confirmed by certification. Any person desiring to object to any such entry or the way in which a disputed entry has been framed for consideration of the Mamlatdar should rather take care to be present when M. comes to deal with the dispute or to certify. Copies of incomplete records should not be given (*vide* R. 5138-93).

3. Certified copies of the R. R. are required to be attached to every plaint regarding land. K. must promptly give copies for these and other purposes on payment of the fees, which he is allowed to keep even when a Talati (R. 9250-15) (R. 7669-84). No comparing fee is leviable.

He must give a receipt at once for every application for a copy. He must also place on each copy granted the endorsement (amounting to a receipt for the fees) as in T. F. XVII (13) (R/L.C. 1094—30-9-24). The public may apply direct to M. for these copies if they experience any difficulty, annoyance or delay in getting them from K.

4. The present fee is one anna for the copy and $\frac{1}{4}$ anna for the printed form, if any (R. 877-14, 1489-15 and L. R. Rules). Oral applications for copies are exempt from Court Fee Stamp; but if made in writing for any purpose to village officer, they are exempt under R. 1421-16, and if to higher officers for copies required for production in Court they are exempt under R. 8856-03.

5. The final effect is that we have—constantly changing, but always as correctly up-to-date as the Revenue Department aided by the Civil Courts can secure—a complete list of all acquired rights in the village lands and a correct Index of the lands and the names of the holders. These names are in cols. 6 and 8. Those in col. 6 affect the collection of revenue in V. F. VIII-A and B, but those in col. 8 ordinarily do not affect that collection. It is however very desirable that we should know, for both kinds of right holders, where they can be found.

V. F. VIII-A itself is a sort of alphabetical index to col. 6; but it has been usually found convenient also to make an alphabetical index of these names. Then also the names in col. 8 should be indexed. The quickest and best method of preparing such an alphabetical index is to write each name on a small slip of paper and when every name of a living person that occurs in V. F. VII has been written out, all the slips can be sorted into alphabetical order according to the Indian alphabet

and the index of names can be written up in that order. One index suffices for both cols. 6 and 8. Many persons names appear in both columns. Therefore, show against each name, the entries in which it occurs in (6) and (8).

6. When a revenue payer resides elsewhere (e.g. in Bombay or Calcutta) this index would be very good place to note his permanent address for the despatch of notices, etc., by post (*see* index on page 78).

NEW COMBINED FORM VII-XII

(For specimen forms *see* pp. 101—103)

Up to this point we have discussed and described V. F. VII as a columnar form with particulars of each parcel in nine columns: each parcel therefore enjoying the use of about 1 vertical inch of space cut horizontally across the nine columns. This gives not much room for corrections and none for splitting one parcel into two or more. Again when we had written up V. F. VII and then turned to old V. F. XII we had to write in V. F. XII quite a considerable number of the details already written in V. F. VII: the survey number and hissas, the area, assessment, the names of kabsjars and so on. And when mutations occurred we had to correct V. F. XII also.

2. Therefore in devising the new *combined* form V. F. VII, VII-A and XII all in one, we have—

(a) allotted for the entries contained in the nine columns of the old V. F. VII a rather greater space at the top of the form. There is now quite enough room for 3 or 4 mutations: The particulars are exactly the same except only that instead of columns there are certain allotted spaces;

(b) we have abolished all separate writing of the same particulars for V. F. XII;

(c) we have then provided columns for recording the tenancy details. Here we have to provide in addition for the statistical details ordered in R. 9745—10-9-25. It would have been very difficult to provide these in the old V. F. XII;

(d) then on the same form there is sufficient space for all the crop details exactly the same as in old V. F. XII, except only that the particulars for each parcel are written up in this loose-leaf-ledger card form instead of in a very unwieldy and heavy register containing a great number of columns;

(e) we can now amalgamate or separate hissas without in the least disturbing any of the other entries;

(f) finally we can make this new form last 10 years instead of five. It is far more convenient to handle in the field because we are not obliged to take the whole form at a time. We can write it up in sections or blocks.

Thus, although we call it a new form it is really only the old form arranged in a different way. No change or reduction in the information or particulars has occurred. Wherever, therefore, there is any reference hitherto to a "column" in V. F. VII or V. F. XII or the Tenancy Register it should be interpreted as referring to the spaces and columns provided in the new form. The rules for making up the loose-leaf-ledger blocks or volumes now follow. Since there is no special column in which the Mutation Register (V. F. VI) Number is given in the new form, the number should be written after the mutation and then enclosed in a ring as shown in the samples. In all other respects all rules for V. F. VII apply to the new form.

Under the revised L. R. R. for the maintenance of the R. R. there is no transfer of mutations to a "Record". The mutation is entered; when certified individually or *en bloc* it becomes final, till some new change is recorded. But as soon as it is entered in V. F. VI as a mutation it is to be at once posted also in V. F. VII which is simply the "Index" of the mutations.

By an anachronism that will we hope be pardoned, while all other accounts are made out to the end of 1912-13, the tenancy and crop entries have been dated 1927 and following years. V. F. XIII therefore is ostensibly for 1927-28 but the Nahigaon holders and areas have remained unchanged since 1912-13.

1. The upper part of the form is first prepared as V. F. VII (1922) Maxwell Index of Lands using one leaf for each parcel.

(In these notes the term "parcel" will be used for a simple plot of land in one occupation whether it is a whole survey number or a pot or phaini number—where such divisions are still recognized—or a hissa).

2. Suppose K. has in the village 775 entries in his existing V. F. VII (or old V. F. VI) if the Maxwell System has not yet been introduced. He will first be supplied with 10 per cent more than 775 leaves, i.e., 850. First he will write one sheet for each parcel in sequence of S. No. and Hissa Nos. then make up books. The forms will be made up into books or *volumes* of about 100 to 150 leaves in each. When so made up, a stiff cover of card board, or country leather or anything else available, should be applied and the cover form pasted on and then the leaves and cover will be strung together by 2 laces through the two holes, tied by a knot, so big that it will not pass through the holes. Then the volume can be used while standing in the field for writing up the entries in ink without the least difficulty. V. F. VII-A and XII shall ordinarily be written *in the field*.

3. In order to make up the volumes conveniently K. will take his village map, and will divide the village into well-marked sections following natural boundaries such as roads, railways, canals, rivers and so on. In the village with 775 parcels about 6 blocks would be quite suitable. These blocks will each contain about 130 parcel of land, but the survey numbers in each block will not run in unbroken serial order. Therefore on the cover it will be noted what survey numbers the block contains. N. A. survey numbers which still bear the old survey numbers and come in sequence with agricultural survey numbers will remain in that sequence. There are also in some villages N. A. plots *separately* numbered. If any of these are contained in any block they will also be noted on the cover of the volume and placed after the agricultural cards. The sample cover, as printed, shows how this is done. When many numbers are in numerical sequence within a block then the first and the last only need be written.

4. The map on p. 99 illustrates how this is done. That village falls into 4 not very unequal blocks, shown by lines of thick dashes. When inspecting obviously only one block at a time can be done. Block I forms Vol. I and the cover will show that it contains "S. No. 1—18, 20, 23—29 and N. A. S. No. 89A—89E and the gaothan."

The other blocks will have similar covers showing their contents. Thus :—

VILLAGE FORMS VII AND XII

Index of Lands, and Tenants and Crops

Village—	<i>Nahigaon.</i>
Taluka—	<i>Bulsar.</i>

Block I

From S. Nos. 1—18, 20, 23—29, Gaothan, and N. A. Nos. 89-A to E.

From 1927-28 to 1936-37

Originally contains serially numbered Forms 1 to 135.

(Signed) A. B.,
Talati.

5. When K. goes out for inspection, or the C. I., or M. or P. comes to test the work, they go to one section of the village land at one time. Suppose this is the section "north of the main road and west of the nalla". It will then be convenient to take the volume for that block only, since other volumes cannot be examined at the same time. If it is intended also to pass across into another block then that second volume may also be kept ready. When all the volumes have been made up, the leaves should be serially numbered, so that the gross number in the village may be known. K. will then take all the volumes to the taluka and get them stamped with the Taluka Seal.

6. Let us suppose volume I contains leaves 1 to 145, volume II, 146 to 264. (a) Now if any parcel disappears by being amalgamated with another or by being acquired or otherwise ceases to exist as a separate parcel, then the leaf on which it is entered, say, leaf 168, will *not be removed but will be closed*: a line will be ruled diagonally across all 3 parts (V. F. VII, VII-A, XII) so that no further entry can be made on it. It is kept so that the full history may be clear. Thus the serial order of leaves will remain unchanged.

(b) Suppose some portion of the parcel shown in leaf 168 is carried away to be amalgamated with another parcel, then a conspicuous line must be drawn across below the last entry in V. F. VII-A and XII on leaf 168, and then the area, assessment and name of holder and hissa number in V. F. VII must be properly corrected (where needed) and a remark will be written that the "remaining area has been carried to hissa—of survey number—, leaf No. II-221", meaning leaf 221 out of volume II. Then on leaf 221 there will be a corresponding correction, i.e., a line drawn to show that the subsequent entries are for a different area; then the area, assessment, and name, if necessary, in the heading (V. F. VII) will be corrected and a note made. Changes (a) and (b) will make no difference to the number or serial sequence of the pages.

(c) Next suppose Hissa No. 8, Survey No. 17, leaf 234, is subdivided into three new hissas, 8-A, 8-B, 8-C, then if one fragment (8-B) still remains with the old kabjedar (or his heir) and only two new pieces go into new khatas, K. will write the reduced area on the old leaf 234 for Hissa No. 8, and correct its designation from 8 to 8-B (giving the mutation No. in a ring) and then draw a double line below the last entry in V. F. VII-A and XII and make a note that part has gone to the new hissas No. 8-A and 8-C. This will make the history quite clear. He will then write *new leaves* taken from his 10 per cent surplus of forms for the new pieces and put them into the volumes in *their proper sequence*, i.e., if there are new leaves for hissas 8-A and 8-C of S. No. 17 then 8-A will follow the old leaf 233 as 233-A; and 8-C will follow old 234 as 234-A. He will untie the leaves of volume II and after leaf 233 insert leaf 233-A writing at the bottom left hand corner of 233 "233-A follows". Then 234 and 234-A will come next and at the foot of 234 he will write "234-A follows"; and at foot of 234-A "235 follows". Then he will tie up the volume again and note the addition on the cover. Thus the two new leaves will be inserted, and it is possible at once to see that they are in their proper place, and neither of them can be removed subsequently from the volume without the sequence being broken or tampered with. When next he goes to the taluka he should get these inserted sheets scaled.

7. Whenever a new K. takes charge he should check through the pages and see that there is no break in their proper sequence and if he finds there, he should ask for orders in his changed report, and ascertain whether a page has really been removed. Thus additional leaves will be inserted only when one old parcel is divided into two or more new parcels. After all the agricultural and N. A. lands in their sequence of S. Number according to the map have been written on their leaves then any N. A. plots which come in that block of land but have been numbered in a separate way (e.g., as in a Town Planning Scheme) will also be added.

8. The arrangement, therefore, secures that every page in the volume will have its serial number, and in the rare cases where additional leaves are inserted these also will come in a proper serial number. It can, therefore, easily be ascertained whether all the pages are there. If a page is torn out by accident it should be repaired and replaced in the manner shown by the sample which has been distributed.

9. There remains a fear on the part of some officers that pages may be lost accidentally and the fact may not be discovered, or that a page may be wilfully removed for a mischievous purpose, or that a genuine page may be torn out and replaced by false page. These fears are not substantial.

(a) Suppose the *Record of Rights* entries in V. F. VII for any parcel are lost. No harm is done. We have in V. F. VI prompt means for replacing them all. No object could be achieved by destroying V. F. VII—XII, unless V. F. VI was also destroyed or mutilated. This would of course bring K. immediately into serious trouble.

(b) Suppose a *tenancy* entry in V. F. VII-A is deleted or falsely supplemented by some additional matter or the page is torn off or completely removed. All entries up to the current year have been posted in V. F. VII-B. The information destroyed by tearing up the form can only relate to the current year. Therefore, a little enquiry will easily suffice to replace it. V. F. VII-B does not give the full information about tenancies (e.g., the rent and period, etc.). But as soon as it is found from V. F. VII-B that a certain person has been a tenant since a definite date will then be a comparatively simple matter to collect again from him and the owner true information as to the terms of his tenancy. It will be impossible to allege that he has not been the tenant, or that some other person has been the tenant, unless V. F. VII-B also is destroyed.

(c) All *crops* are posted into V. F. XIII not by parcels separately but by whole survey numbers. However, if any page for any parcel is destroyed, it will be possible to restore it for past years by checking the total crops posted against the survey numbers in V. F. XIII and deducting those belonging to other parcels, while for the current year, either the stubble will be on the ground, or it will be easily possible to ascertain the crops by enquiry.

(d) V. F. VIII-A is now so designed as to be almost a duplicate Index to V. F. VI.

No mischievous persons could gain anything by destroying a page unless he also took precaution to destroy or mutilate V.F. VI, VII-B, VIII-A and XIII. It will, therefore, be seen that the loss of a page whether accidental or intentional would in all probability do no harm and could easily be replaced and could not escape detection within 12 months at the outside, when the next year's postings have to be made.

10. When the volumes have been made up, they are required for two purposes besides V. F. VII—

- (1) for recording tenancies, V. F. VII-A, and
- (2) for recording crops, V. F. XII.

V. F. VII-A—REMARKS ON TENANCIES

11. This register is at once a Rgr. of Leases and a part of the Mutation Rgr. in which only mutations relating to tenancies are shown [Section 135-D (7), L. R. C.].

For the sake of convenience it is combined with the Crop Register (V. F. XII), but the columns relating to crops do not form part of the Mutation Rgr. under the L. R. C., Chapter X-A.

12. If the (highest) holder himself cultivates or by labourers paid by wages, a word (khud) indicating "self-cultivated" will be written to prevent later insertions; if he cultivates by supervising hired labour, then "labour" (majuri) will be written; but if he lets to a tenant who pays rent in cash or in produce as a share of the crop, this tenant's name should be recorded [a permanent tenant Mulgenidar, Mirasdar, etc., will be in the V. F. VII portion and his name is not repeated in V. F. VII-A, but only "kayam kul" or "mirasdar", etc.] and what he pays. See example below. The proportion in which crop is divided must always be written, "ardheli" and so on. If there is a standard custom "rivazi" may be written; and a description of the village custom given on the cover. If the rent consists of a fixed quantity of grain the amount should be stated. (See further note on p. 106, para. 27.)

12-A. The maximum rate of rent to be paid by a tenant to a landlord is fixed by Government at $\frac{1}{4}$ of the crop or its value in the case of irrigated lands, and $\frac{1}{3}$ rd of the crop or its value in the case of other lands. The Talati should, however, note in V. F. VII-A the actual agreement in this behalf between the landlord and the tenant.

12-B. If A is a protected tenant cultivating S. Nos. or hissas x, y and z, his rights should be entered in the mutation register V. F. VI. After attestation, his name should be entered against the respective S. Nos. in V. F. VII, in the column for "other rights". The entry of the tenant's name in V. F. VII-A should continue to be made as before.

12-C. Under the Bombay Tenancy Act, the tenant is either a protected tenant or an ordinary tenant. If he is an ordinary tenant, he has a right to continue as such for a period of not less than 10 years. The V. Os. should ascertain whether the tenants are to continue the tenancy for ten years and report the facts for the Mamlatdar's orders, before making any changes in V. F. VII-A. If however, a tenant surrenders his tenancy before the expiry of the prescribed period of 10 years the V. Os. should make an entry accordingly in V. F. VII-A. (Commissioners in Conference No. A. D. M. 182 of 23-7-48.)

13. Rent is not always paid annually in cash or kind. It is defined under the Bombay Tenancy Act as any consideration in money or kind or both, paid or payable by a tenant on account of the use or occupation of the land held by him, but shall not include the rendering of any personal service. (Commissioners in Conference No. A. D. M. 182 of 23-7-48).

When there is a tenancy it should be noted whether the lease is oral or written, if registered, the date of registration should be given: "(Registered 12-7-27.)"

14. The assessment entered in V. F. VII will be a guide in estimating the proportion of rent to assessment (L. F. is always disregarded) and for purposes of the Electoral Roll. It must be remembered that this assessment is taken from V. F. I (or the Hissa Akarphod Patrak) and does not include L. F. Land assessed at Rs. 16 may be let for Rs. 12 on condition that the tenant also pays the assessment and L. F. direct to K. The full rent is then Rs. 29. But if this plot were leased for Rs. 32 on condition that the Khatedar paid the L. R. and L. F., then the rent is only Rs. 32 and not quite double the assessment, for out of Rs. 32 the Khatedar pays Rs. 17 and has Rs. 15 as net profit: for settlement purposes, however, it is treated as a rent of twice the assessment.

N. B.—For Registration and Stamp laws, assessment and L. F. are not included in "rent". (H. C. Civil Reference 25 of 1914) or in other words that part of his rent which the tenant pays to the landlord in order that it may be handed over to Government as assessment and L. F. is not assessed to stamp and registration duties.

15. Whenever there is a tenant it is always essential to indicate who pays the C. L. R. In order to save a lot of writing it is best to follow this rule:—

(a) when the kabjedar (principal holder) pays it (out of the rent) no remark need be made; but silence implies that “kabjedar pays C. L. R.”;

(b) when tenant pays it put the letter “T” (कृ) in a ring as an abbreviation for “kul pays C. L. R.”;

(c) if kabjedar and T agree to pay it in certain proportion (*e.g.*, tenant to pay $\frac{1}{3}$ of the assessment; kabjedar the rest) then write (कृ. $\frac{1}{3}$).

16. If a parcel has been divided among two or more tenants or is cultivated in more than one mode, say, part by the occupant himself and part by a tenant then its area must be divided by an eye estimate (unless it happens to have been measured for any purpose); such fragments of parcels due to non-permanent tenancies only are not sub-divisions of ownership and are not measured by the pot-hissa survey. The area cultivated in each mode will then be separately shown in column 3.

17. Changes of tenancies are to be entered as soon as they come to notice, and fresh tenants can be entered during the monsoon if ascertained or reported; but full inquiries should be made by K. at the time of crop inspection, as to changes in areas, rents, or names of cultivators. The Record of Rights Act requires both landlords and tenants who are entered in this form to report the acquisition of their rights. When the entries for any year (tenancies and crops) are complete, draw a line right across the page—not across the crop or tenancy col. only (*see* printed samples).

18. Next year if the mode of cultivation (by the owner or by the tenant or by hired labour) remains the same without alteration of the conditions of tenancy, then in column 2 write “Ditto”. Do not leave it quite blank or it may appear that no inspection has been made and also the blank space might be used by some mischievous person for making a false entry subsequently.

19. In order to make it easy to fill up V. F. VII-B and for the Electoral Rolls, the area and mode of cultivation must be *repeated* each year even when the names of the tenants, etc., are not repeated.

(a) If the parcel be given out to a different tenant in a subsequent year, the new tenant’s name and conditions of lease will be written against that year.

(b) If a parcel or a part of a parcel formerly tenanted is now cultivated by the Kabjedar enter for the new year “Self”.

(c) If the parcel be subdivided among two or more tenants then a separate entry should be made for each and numbered (1), (2), etc., so that in posting V. F. VII-B they can be distinguished as (1), (2), etc. Similarly if former separate tenancies be amalgamated within a parcel, the new lease should be recorded as a single entry.

20. Should it ever be doubtful whether the terms on which land is cultivated amount to tenancy paying rent or to labour remunerated by wages paid by the landlord the test is this:—Will the tenant-labourer be benefited if the crop is larger? If he has an interest in the output, then he is a *tenant*; if not, then he is a labourer.

21. When by a mutation the tenant becomes the Kabjedar (*e.g.*, by redemption of mortgage) the tenancy entry for the current year will depend upon the date from which redemption took effect. The test questions are “who has taken and enjoyed the current year’s crop?” and “did he pay rent?”

If in any year K. finds the tenancy information given and recorded in any ‘previous year for which old V. F. XII (new VII-A) is still in his possession was incorrect, he should correct that entry and date and initial the correction.

K. will often discover unreported or peculiar tenancies by asking intelligent questions when receiving payment of revenue. The ultimate test of the whole system of the R. R. is this:—“Do the entries exactly correspond to the facts as to disposal of crops and discharge of liabilities for G. revenue?”

22. Columns 3 and 4. In R. 9745—10-9-25, Government have directed that the area of land cultivated in each of six modes should be *annually tabulated*. K. therefore, notes for each parcel or part of the parcel (*see* para. 1 above), while he does the inspection of crops and tenancies, in which mode the parcel or its part falls. The modes are:—

(1) Cultivated by the highest holder himself and with his own hands; sometimes assisted by hired labour.

(2) Cultivated *wholly* by labour hired by the occupant (highest holder) or his agent but supervised personally and regularly by him.

(Supervision of cultivation does not mean merely that the owner or his agent comes once a year at the beginning of the season to arrange the terms of the tenancy, and again at harvest time to collect the rent. It means actual direction of each operation: ploughing, sowing, watering, weeding, reaping and so on according to the nature of the crop.)

23. If not cultivated in the foregoing two modes then a tenancy must exist divided into 4 modes of *tenancies*; it must be held by a tenant paying—

- (3) cash;
- (4) a share of the crop;
- (5) a fixed quantity of produce;
- (6) a rent involving some mixture of the foregoing forms of rent.

K. should not put land into (6) for trifling reasons. Suppose a tenant pays half the rice crop to his landlord and also a fixed amount (say 100 pendas) of straw, it may be said that this is partly (4) and partly (5) and therefore, should go into (6); but the predominant terms of the tenure are of mode (4) and it should be so classed, and not in mode (6). Mode (6) is meant for complicated cases where the tenant pays, say, cash for the land used for vegetables, half-crop for the kharif crops if he sows any, and so on; it would be difficult to determine which was the predominant feature. In fact it varies from year to year. Therefore, there is no option but to put it into mode (6). See also S. No. 9, Hissa 2.

24. *Waste land* is not often held by tenants. But land which a tenant has taken under a heavy rent may sometimes of course yield no crop through remaining unsown on account of total failure of rainfall or perhaps through other trouble (If sown it is not waste). When tenanted land is waste it might seem illogical to put it in mode (4) or (5) because there is no produce out of which rent can be paid and also very likely the tenant will not be able to pay at all. Still it should be classed (3), (4), (5) or (6) according to the stipulations made at the beginning of the year.

The difficulty is greater in the case of land not let to tenants, but remaining waste. Can we say that it is self-cultivated when it is not cultivated at all? Or can we say that it is cultivated by hired labour and supervised by the owner? We must be guided in classing it as (1) or (2) (and therefore in classing the holder as A or B for the purposes of D. F. V.) by the consideration of how he treats his other land (or in other years has treated this waste-plot). If he cultivates much land himself but leaves this plot waste because he has not enough cattle nor time to cultivate it or for any similar reason then it must be put in mode (1), though waste. But if the holder not being a cultivator or for any other reason, does not cultivate any land himself and cannot get tenants for this parcel, we must then put the waste parcel in mode (2) not cultivated but "supervised", with the crop entry that it is "waste", and we must class the holder (so far as that land is concerned) in class B, as a person who supervises but does not cultivate.

25. When there is dispute regarding the quantity of actual produce, and either the tenant or the landlord refers the matter to the V. O. before the removal of the crop from the threshing floor, the V. O. should arrange to draw up a Panchanama of the actual produce of land. The Panchanama should be signed both by the Panchas and by the Village Officers. The produce recorded in the Panchanama, for the purpose of computing the crop share, shall be the actual produce. (Rule 3, Bombay Tenancy Rules, 1946.)

The Village Officer should see that the notifications issued by Government under section 15-A (1) of the Bombay Tenancy Act, regarding the commutation of crop share rent into cash, are exhibited at prominent places in the villages concerned, and the contents of the notification are made known to the villagers by beat of drum on three consecutive days. (Rule 11 of the Bombay Tenancy Rules). (Commissioners in Conference No. A. D. M. 182 of 23-7-48.)

V. F. VII-B

1927-28

N. B.—Modes 2 and 5 are omitted, as K finds none.

Names of tenants (in Marathi alphabetical order)	Modes of tenancies and Modes of cultivation									
	Mode 3			Mode 4			Mode 6			
	Parcel	Area	Asstt.	Parcel	Area	Asstt.	Parcel	Area	Asstt.	
Gopal Hari	4/1	16-4	15 13 6	..	..	..	..	..	..
Bhawan Vitthal	1-A/3(1)	1-35	2 4 0	..	..	..	..	..	..
Bhimji Khandu	9/2(1)	8-0	5 0 0	..	..	..	..	..	..
Radhabai .. ..	..	..	..	..	..	..	9/1	12-16	8 0 0
Rama Hari	-A 1 & 2 ,, (2)	5-38 [6-0	7 0 0 5 14 0	..	..	..	..	..	..
Vasto Daya .. ..	..	..	..	1-A 1 & 2 1-A 3	6-0 1-0	5 14 0 0 15 0	..	..	..
<i>Non-agricultural</i>										
Bombay Salt Refinery S. No. 25, 25 acres, Asstt. 125, Rent 250.	} Not classed under any Mode.									
Solomon Reuben S. No. 1B, 20 gs., Asstt. 20, Rent 250.										
Total 1927-28	..	31-37	30 1 6	..	7-0	6 13 0	..	12-16	8 0 0	

Lands cultivated by Kabjedars in mode 2. Parcel No. 9/2 (2); Area 4 ^A 14; Asstt. Rs. 3.
A. gs.

[Noted here in foot-note: a column was not needed for one single instance.]

Mode 2	..	4-14
„ 3	..	31-37
„ 4	..	7- 0
„ 6	..	1-16
		55-27

All other land being Mode (1) Self-cultivated .. 240-9

295-36 : occupied assessed Agricultural.
Total page 182.

Note in 1929-30.—Against Radhabai, we should have [6 gs., asstt. nil] under Mode (6) and 0-6 asstt. nil, against Vasto Daya under Mode (3), because this area has not yet been transferred to N. A. (as ought to be done after report).

1-A

Note the treatment at 1+2—(2) which is *sublet*: its area and asstt. under Mode (3) are not taken to the village total.

Index of Tenancies—V. F. VII-B.

25. After having noted in V. F. VII-A the mode of cultivation for each agricultural parcel and the tenancies of the N. A. parcels we must finally sum them up in the new form V. F. VII-B as printed above. In many villages the land of mode (1)—cultivated by occupants with their own hands or partly with their own hands and partly by additional hired labour—is the principal mode, and these occupants do not need indexing because their names *already appear in V. F. XI (and VIII-A)* in alphabetical sequence, with the area of land held by each. Therefore V. F. VII-B provides only for five modes and one or two of these *may be left out* (as optional columns) if K. after finishing his inspection knows that there is no land of that kind or so *little* that it can be written in one or two entries in the margin of the form. It is not necessary to have a whole column throughout the form set aside for a mode of tenure which hardly occurs.

26. This form has to be used not only for summarizing the total of the tenanted land but also to help in preparing the Electoral Roll. It is, therefore, necessary to get the tenants into alphabetical order (*see also remarks below Index to V. F. VIII-A*). The first step will be to take a number of slips of paper and at the head of each slip write the name of one tenant (even of N. A. land) who appears in V. F. VII (permanent tenant) or VII-A (non-permanent), and then underneath his name the area for each mode of cultivation which he cultivates (and of N. A. Tenancies) as many times as he is found in V. F. VII or VII-A. The same tenant may have a number of parcels. Also, for one parcel there may be a number of tenants.

Tenancy collecting slip.

	Parcel	Vasto Daya. Area	Assessment	Mode
	1-A			
	(2)	.. 5-0	5-14-0	4
	1 and 2			
	1-A			
	(2)	.. 1-0	0-15-0	4
	3			
	(1930)			
	9/1	.. 0-6	<i>Nil.</i>	N.A.

27. When there is a chain of tenancies e.g.,

L—Saranjamdar, Inamdar or settlement occupant (kabjedar) who lets permanently to *M*;

M—Mirasdar, or Mulgenidar, or other type of permanent tenant who pays only the assessment Rs. 12, to *L* and in turn lets to *N*;

N—Pays cash Rs. 40 to *M* and again lets to *O*;

O—Is annual tenant-at-will paying half crop to *N*.

These tenants will be posted as already explained on page 108 thus :—

M—In the permanent tenant's place in V. F. VII "below the line";

N—In V. F. VII-A, line 2;

O—Do. do. line 3 below *N*.

See S. No. 1-A Hissa 3 in which an illustration has been introduced.

The mode of cultivation in this case is (4), and the area and assessment will be posted in the column of V. F. VII-B against *O*.

M and *N* will each be shown in the index of Tenancies, V. F. VII-B as holding this area under *Mode (3)*, but the area and assessment is *bracketed* (*see sample against Rama Hari*) and not included twice in the village totals.

28. When the whole of the *tenancy* items in V. F. VII-A have thus been posted on to these collecting and indexing slips, the slips can then be arranged (sorted) into alphabetical order, and V. F. VII-B can then be posted taking first that tenants name which comes alphabetically first. It is clear from the sample how this is done. After the agricultural tenants are finished tenants who hold N. A. lands only will be posted in alphabetical order in V. F. VII-B with their area and assesment : but the N. A. area and assesment cannot be put under any mode, but in ordinary villages should be posted as in the sample. In villages with large number of N. A. holdings, this may be a section of the form (without mode of columns) separately drawn out.

29. When all the tenants have been posted up we can then total the area of agricultural land in each mode held by tenants, and the amount of N. A. land held by tenants. We must also collect on one slip the assessment and areas of all the parcels held in mode (2)—Their names are in V. F. VII-A and XI and are not wanted here. The balance of the cultivable area of the village (*see* V. F. XIII, col. 6) will be the area cultivated by its own occupants in mode (1).

	Acres	Gs.	Asst.
Mode (2) cultivated by labour			
„ (3) Tenanted for cash			
„ (4) „ „ crop share			
„ (5) „ „ rent in kind			
„ (6) „ „ mixed or unclassifiable			
Balance, or Mode (1) self-cultivated			
Total, occupied cultivable land ..			

These Totals will be copied at the end of V. F. XII (page 174) and reported annually to M.

30. One operation still remains. Having completed V. F. VII-B with all tenants (permanent or temporary) in alphabetical order, K must then compare V. F. VIII-A (with its index) and see whether any person who is an occupant is also a tenant of some other land. The N. A. list may contain his name a second time. (Care must be taken not to be misled by mere similarity of names. Dagdu Ramji who is an occupant may possibly not be the same person Dagdu Ramji who is recorded as a tenant. For this K should ask the Patel or send for Dagdu Ramji if he does not personally know him and should then add some surname to prevent confusion). When any occupant in V. F. VIII-A is also a tenant (agric. or N. A.) then his *name* is not required for Electoral Roll purposes in V. F. VII-B (but the area and assessment of his land must be left). His name may be struck through with a pencil and beside his khata in V. F. VIII-A should be written :—

“tenant also of . . . acres . . . gunters assessed at Rs.”

Then the names which *remain* in V. F. VII-B are the names of those]tenants who have not got occupancies in the village. (It is however still possible that they may have occupancies in another village. Further instructions are given under the Electoral Roll.)

Register of heir(s) of Protected Tenants in villages where Record of Rights has not been introduced.

1. Under section 40 of the Bombay Tenancy and Agricultural Lands Act, 1948, when a protected tenant dies it is mandatory on the part of his landlord to offer to continue the tenancy on the same terms and conditions on which the deceased protected tenant was holding it at the time of his death, to the heir or heirs of the deceased protected tenant. In villages where Record of Rights is introduced, the name of the recognised heirs are ascertained and recorded in the Register of inheritance cases (para 35, pp. 70-71 *supra*). In villages where Record of Rights is not introduced the record of the deceased protected tenants and their recognised heirs should be kept in the following form of Register (*vide* Government Resolution, Revenue Department, No. 5852/49, dated the 7th September 1950) :—

Serial No.	Name of the deceased protected tenant	Date or approximate date of death	S. No., Pot No. and Falni No. in the register	Name of heir or heirs	Orders of the Revenue Officers as to who should be entered as recognised heir or heirs	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	

For this purpose, the procedure outlined in the succeeding paragraphs should be followed.

2. The Kulkarni or Talati, as the case may be, should prepare and maintain an index of names of all protected tenants in his villages in an alphabetical sequence in the following form :—

Name of the protected tenancy in alphabetical sequence	Survey No., Pot No. or Falni No. in the Register of Protected Tenants	Remarks. Address, etc.
(1)	(2)	(3)

with the aid of this index of names, he should examine the register of deaths (V. F. XIV) every month and when by this means or otherwise, it is discovered that any protected tenant has died, he should at once post up the particulars in columns (1) to (4) of the Register mentioned in paragraph 1 above and with the help of the Patel make enquiries and find out what person or persons have succeeded to the right of tenancy of the deceased protected tenant. It should be remembered that for this purpose, an heir means the lineal male decendants of a Protected tenant or his adopted son, and failing both his widow who has not remarried (section 40 of the Act). The name of the heir or heirs so ascertained should be entered in column (5) of the register and a notice of the entry should be served on the landlord and on the heir or heirs of the deceased or on any other person whom the Kulkarni or the Talati or the Patel has reason to believe to be interested in the entry. A general notice of the entry should also be published in the Chavdi calling upon the parties to raise objections to the proposed entry within a period of one month. The individual and general notices should be issued in the following form: —

“ Notice of entry of heir(s) of protected tenants, Villages

The following entries of heir(s) of protected tenants as recognised and entered in the heirship Register of Protected Tenants are notified for public information. Any person wishing to dispute the entries may lodge his or heir objection to us within one month.

S. No. in the heirship register of protected tenants	Name of the deceased protected tenant	S. No., Pot No., Phalani No., or name of the field in the register of protected tenants	Name of heir or heirs as recognised and entered in the heirship register of protected tenant	Remarks
(1)	(2)	(3)	(4)	(5)

(Signature)
Patel.

(Signature)
Kulkarni.

3. If there is no dispute, the Kulkarni or Talati should make the entry in column (6) of the register after the lapse of the period of the general notice referred to in paragraph 2 above without obtaining orders from any superior officers. The certifying officers (who shall be Revenue Officer not lower in rank than a Mamlatdar's First (Karkun) will in due course confirm and initial it.

4. If the entry in column (5) is doubtful or if there is a dispute and two or more persons claim the right of heirship, the Kulkarni or the Talati will make the entries so as to show both or all the claims. In such disputed cases, the certifying officer should decide by personal enquiry *in the village* in the presence of the parties and record his decision in column (6) of the register. A notice of the decision should be served on the parties concerned.

5. In the register of protected tenants, a note should be kept against the entry of deceased tenant giving cross reference of the entry in the register of the "heir tenants" mentioned in paragraph 1 above.

6. If the Kulkarni or the Talati knows that the heirship entry or order in the Special Register affects the land of the deceased protected tenants owned or held on lease by him in other village or villages, he should communicate the heirship entry or order to the Kulkarni or Talati of that other village /those other villages through the Mamlatdar.

7. Whenever the village is visited by the Circle Inspector for any inspection or other purposes, the index of names mentioned in paragraph 2 should be read out to the villagers so that the cases of deaths of any protected tenants not already recorded in V. F. XIV, if any, so also of those who are the residents of other villages may be detected and further action taken. (Government Memorandum, Revenue Department No. 5852/49-F, dated the 27th June 1951.)

VIII-A

KHATA No. 1—Name—*Balkrishna Wasudev.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5	17 Pot 1/1	0 20	3 0 0		
	<i>Phalni</i> 1/1, 6, 7, 8.	0 10	0 2 6		
38	25-B/1	25 0	6 4 0		
		25 30	9 6 6	0 9 6	10 0 0
9	27	24 20	7 8 0	(52 8 0) 3 12 0	11 4 0
			<i>Non-agricultural.</i>		
5	25A	25 0	125 0 0	7 13 0	132 13 0

VIII-A

KHATA No. 3—Name—*Balu Mathu.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
61,	1A/4B	0 38	0 14 0		
61, 72	1A/4C(a)	0 19	0 7 6		
		1 17	1 5 6	0 1 6	1 7 0

(a) Half area and assessment is charged from Balu as his brother Kalu resigned; half is levied from Genu, Khata No. 5.
Vide Note 3 on page 17 under V. F. I.

KHATA No. 2—Name—[†]Ganpatrao
Balwant Yadavrao.

	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
			<i>Khalsa.</i>		
3	5/1	0 11	0 9 0		
3	6/1	0 10	0 2 0		
		0 21	0 11 0	0 0 9	0 11 9
Deduct 54	5/1	0 11	0 9 0	0 0 9	0 9 9
	1910-11	0 10	0 2 0	0 0 3†	0 2 3
			<i>Inam.</i>		
14	13	2 4		(3 0 0) 0 3 0	0 3 0
Add 87*	4-2	3 8	0 15 0	(2 3 6) 0 3 3	1 2 3
	1913-14	5 12	0 15 0	(5 3 6) 0 6 3	1 5 3

*This addition occurred after the ten years for which the form is kept expired; but is inserted here to illustrate the method.

KHATA No. 4—Name—*Bhuginath Ramlal.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
			<i>Khalsa.</i>		
57, 58	8	20 0	10 0 0		
58, 71	12/2	6 2	12 4 0		
		26 2	22 4 0	1 6 3	23 10 3

†Not exempt: as this is not the only sum due on the aggregate Khata, see p. 117.

VIII-A

KHATA No. 5—Name—*Genu Mathu.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			<i>Khalsa.</i>		
61	1A/4A	0 38	1 1 0		
61, 72	1A/4C (b)	0 20	0 7 6		
		1 18	1 8 6	0 1 9	1 10 3

(b) See note against Khata 3.

VIII-A

KHATA No. 7—Name—*Laxmibai kom Anandrao.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. e. p.	Rs. a. p.
			<i>Khalsa.</i>		
29	5/3	0 21	0 6 0	0 0 6	0 6 6

KHATA No. 6—Name—*Laxman Wamanrao.*

			<i>Closed.</i>		

KHATA No. 8—Name—*Manaji Anandrao Shinde.*

			<i>Khalsa.</i>		
28	6/3	10 24	6 12 0		
32	7	10 20	5 8 0		
		21 4	12 4 0	0 12 3	13 0 3
			<i>Inam.</i>		
59	3	6 6	2 0 0	(5 0 0) 0 7 0	2 7 0
			<i>Non-agricultural.</i>		
34	1-B	0 20	20 0 0		
37	Village site plot 3	08 4½	10 6 8		
		0 20	30 6 8	1 14 6	32 5 2

Under the circumstances of the Order of C. (Mutation 59), K has rightly brought this Watan land S. N. 3 to this Khata in spite of Radhabai's mortgage.

*Area of V. S. plot not to be added to total: see paragraph 9, page 20.

VIII-A

KHATA No. 9—Name—*Manilal Hirashankar, Etc.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. gs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20	21	15 20	9 8 0	(20 8 0) 1 14 0	11 6
			<i>Inam.</i>		

VIII-A

KHATA No. 11—Name—*Narayan Kulkarni.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. LR.
		A. gs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
13	20	6 30	10 0 0	0 10 0	10 10 0
			<i>Khalsa.</i>		
6	11	22 10	15 8 0	(29 8 0) 2 13 0	18 5 0
			<i>Inam.</i>		
1	22B	2 20	50 0 0	3 2 0	53 2 0
			<i>Non-agricultural.</i>		

KHATA No. 10—Name—*Mathu Maruti.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. gs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
61, 64, 70	1-A/3	2 35	3 3 0	0 3 3	3 6 3
			<i>Khalsa.</i>		

KHATA No. 12—Name—*Narsinh Balvantrao.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. LR.
		A. gs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
54	5/1	0 11	0 9 0	0 0 9	0 9 9
			<i>Khalsa.</i>		
21	10	12 17	18 12 0	(Nil) 1 2 9	19 14 9
			<i>Inam.</i>		
16	15	6 8	124 0 0		
74	22A	5 0	50 0 0		
33	Village Site 1	0 0 6½	0 8 4	(See note to Khata 8)	
36	Village Site 2	0 0 13½	1 0 8		
		11 8 0	175 9 0	10 15 6	186 8 6
			<i>Non-agricultural.</i>		

VIII-A

KHATA No. 13—Name—*Raghu Rama Mali.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			<i>Khalsa.</i>		
22	2A/1	8 3	16 2 0	1 0 3	17 2 3

VIII-A

KHATA No. 15—Name—*Ramlal Girdharial.*

Entry in VI	S. N. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			<i>Closed.</i>		
			<i>As all and has gone to Khata 4 on death of Ramlal.</i>		

KHATA No. 14—Name—*Raghnath Balwant.*

			<i>Khalsa.</i>		
17	9/2	12 14	8 0 0	0 8 0	8 8 0

KHATA No. 16—Name—*Rev. J. Shillidy.*

			<i>Non-agricultural (Inam).</i>		
47	26-A	1 0	2 0 0	(18 0 0) 1 4 0	3 4 0

VIII-A

KHATA No. 17—Name—*Sarjerao Bhivrao.*

Entry in VI	S. No. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			<i>Khalsa.</i>		
27	5/2	0 10	0 9 0		
27	6/1	0 10	0 2 0		
44	12/1	4 3	8 0 0		
		4 23	8 11 0	0 8 9	9 3 9
			<i>Inam.</i>		
10	29	10 5	4 8 6	(15 11 6) 1 4 3	5 12 9

KHATA No. 18—Name—*Shankar Hari Dhamdhare.*

62, 63, 64	1A/1, 2	11 38	<i>Khalsa.</i> 12 14 0	0 13 0	13 11 0
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KHATA No. 19—Name—*Shivaji Balaji, etc.*

26, 68	16	25 0	<i>Khalsa.</i> 61 8 0	3 13 6	65 5 6
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KHATA No. 20—Name—*Shivram Shankar Bhatt.*

4	14	10 15	<i>Inam.</i> 3 8 0	(8 14 0) 0 12 6	4 4 6
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VIII-A

KHATA No. 21—Name—*Trimbak Narayan.*

Entry in VI	S. No. and Hissa	Area	For Collection		
			Asst. or Judi.	Nuksan on Inams and L. F.	C. L. R.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			<i>Inam.</i>		
1	4/1	16 4	5 0 0	(10 13 6) 1 0 0	6 0 0

KHATA No. 22—Name—*Tukaram Antaji.*

66, 67	2A/2	7 8	<i>Khalsa.</i> 15 2 0	0 15 3	16 1 3
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KHATA No. 23—Name—*Vithal Ramchandra.*

41, 50	2B/3, 5	9 2	<i>Khalsa.</i> 9 6 0		
42, 48, 48	2B/6	5 0	1 4 3		
	9/1	12 16	8 0 0		
43	17/2	0 30	3 8 0		
	<i>Phal</i> 1, 2, 3, 4, 5	0 15	0 3 0		
75	28	15 0	3 12 0		
		42 23	26 1 0	1 10 0*	27 11 0
			<i>Inam.</i>		
2, 48	4/2	3 8	0 15 0	(2 3 6) 0 3 3	1 2 3

*The L. F. must be calculated on the aggregate. See also Khata 12.

VILLAGE FORM VIII-A (LAND IMPROVEMENT)

Khata No.

Name

Entry in Village Form VI (1)	Survey No. and Hissa (2)	Area (3)	Recovery of instalment		Annual amount of instalment (6)
			From (4)	To (5)	
		A. g.			

Remarks on V. F. VIII-a

We have now, except for Tenancies, finished the R. R. which is also the record of the liability for G. revenue. The next task of K, of a much easier character, is to draw up an account of what each man owes and then collect and remit these amounts to the Taluka. First he proceeds to post an account of each rayat's liabilities. The idea of basing this directly upon the R. R. was first formulated by Mr. S. R. Arthur, I.C.S., in his report as C. of Satara, 638-26-1-07.

The first column shows the last entry in V. F. VI (obtained from V. F. VII at the time of posting this form). It is not strictly necessary: since the S. N. and Hissa No. form an adequate guide to V. F. VII. But it is a measure of insurance against the loss of V. F. VII (or even V. F. VI). Form V. F. VIII-A a great deal of V. F. VI or VII could be reconstructed: therefore the column is retained.

2. It will be seen that for Inam land we give only the Nuksan and Judi (for collection) as in V. F. III and not the full Kamal Akar which is not required in our cash accounts after V. F. V. Moreover since on the average not more than one S. N. in ten or perhaps less is alienated we do not give the column for Nuksan separately throughout. Instead of this we note the Nuksan in the column for L. F. because in that column L. F. is calculated only on the aggregate of the khata (*see new Dharsod rules hereafter*). But the total of each section is kept because needed in V. F. XI; it is not required to be totalled because the C. L. R. is taken into the next column. Therefore Nuksan is entered in the same column with the L. F., as shown in the samples. It must not be added up, but used only for calculating L. F. and posting V. F. XI.

2A. We no longer require, under the system in this Manual, the old accounts of "Government", "Local Funds", "Abkari" and so on. The ledger accounts are those of the rayats only.

3. In the year in which V. F. VII is re-written K. will write out V. F. VIII-A in full, unless the Collector orders otherwise owing to the latter form having been re-written during the decennial period for which it is ordinarily intended to last. After K. has once written out the Schedule of the holding it will ordinarily last for the same period as V. F. VII (ten years or until revision settlement). All that we require to provide for are the changes which take place during the ten year period. When land is sold or mortgaged during March, April or May and possession is given up to the new occupant, there is no doubt that it is intended that the new occupant should raise the crop and become liable for the revenue due in (say) the following December. In ordinary practice any possession acquired before the 31st of July carries with it liability for the next instalment. Then if the transfer takes place by registered document it will usually take two or three months before it passes into V. F. VII. Even oral and local transactions may not be known to K until some little while after they have happened. The law allows 3 months for making such reports. When therefore K records a mutation between July and the date of the instalment, he should consider whether it affects liability for the next instalment or not. If in doubt he can ask the parties. If it is not to affect the next instalment he will post it in V. F. VIII-A as for the following year.

4. When land is resigned before 31st March the change takes effect from the 1st August following. If resigned later than 31st March the holding is held liable for the revenue of the following year.

5. When the land is taken up on a Kabulayat before the 31st of July the occupant is held liable for the revenue of the ensuing year commencing with 1st August. In special cases if he is not put in possession in time to cultivate that season, he may be exempted from paying revenue the next year by C.'s order.

6. When land is permitted to be used for N. A. purpose or is so used without permission, the liability for N. A. assessment commences with the 1st August following the date of permission or the date of commencement of the use. But for temporary uses, in special cases it may be ordered to collect for the current year. The revenue for broken periods of a year is treated as Misc. L. R.

7. If an Inam lapses or is resumed, the liability to pay full assessment will date from the day on which the circumstances causing the lapse or leading to the resumption occurred. The full assessment for the part of the current year is taken as ordinary fixed L. R. "Judi from alienated lands" (the Nuksan in V. F. III and VIII-A being reduced) and the alienation disappears from the accounts altogether from the 1st of August following.

8. All mutations affecting liability will be posted in V. F. VII and then to VIII-A as they occur. If K. works regularly and well he will do it day by day, or any rate, every 10 or 15 days he will write up all the corrections. But, of course, after the demand accounts for the year have been made up, the next mutation will be posted as affecting the demand for the next year. The way in which these alterations, year by year, are made has been shown in Khata No. 2 of Ganpatrao and in the specimen Holding Sheet No. 23 of Vithal R. Whenever an addition is made to the holding it will be written in the proper section (Khalsa, Inam, or N. A.) and the total of the section and the L. F. will be corrected. The year in which the new total takes effect will be written against it in the remarks. When any plot or part of a plot is removed from a holding, the old entry will be struck out and the total corrected in the same way. If only part of the plot is removed then the remaining hissa will be written afresh with the Mutation No. in (1).

8a. Though this is the general rule, still K. must use his intelligence. Some changes before closing date July 26th do not take effect till the next year, and therefore, will be posted *below* the closing line in VIII-A. Others which come to his knowledge after the instalment date but before the end of July, and which plainly took effect in the current year may be carried into VIII-A *above* the closing line, and so will go into the current VIII-B and XI. VIII-A will rarely be altered after the instalment date as it means altering VIII-B and collections have probably been already posted in IX.

9. When by death or other cause any person ceases altogether to have any land on his name, still the Khata bearing the No. originally assigned to him will remain in the file blank, *see* Nos. 6 and 15. Whenever a new Khata in a name not before found in the village accounts comes into the file of V. F. VIII-A it will be added at the end as a new No. The reason for this arrangement is that when once a No. has been given to the Khata, say of Balwantrao Yadavrao No. 2 that will remain his No. for the whole period of the 10 years even if his son Ganpatrao succeeds him; and will not be liable to be changed every year in consequence of changes in other Khatas. [This could be improved, if separate *cards* were used instead of a bound book].

10. The whole account book for V. F. VIII-A will consist of a number of printed sheets filed together. Ordinarily for Khatas containing a moderate number of hissas or entries one quarter sheet will be allotted to one person. But for very large Khatas two or possibly more sheets might be required. Since the Khatas follow in numerical sequence, with an alphabetical index, no page number is required.

11. It will be seen that the Khatas are divided into three sections, Khalsa, Inam, and Non-Agricultural with a separate total for* each, *see* page 168, 2 (3). This is necessary in order to give information required in Taluka and District Accounts. It does not increase labour at all appreciably, because there are no greater number of entries to be written, only the same number of entries have to be arranged under separate sections. When in any person's Khata there is either no Khalsa or no Inam or no N. A. land, then of course that section will not be written. But below each section in each account and between section, when there is no land in one of them (e.g., if Genu Mathu, No. 5, has no Inam and no N. A. land, then after the Khalsa section 4 or 5 lines should be left blank in case during the ten years he might come into possession of land under either of these sections) there must always be left sufficient space for fresh addition. K. must judge how much space is likely to be required. The Village Savkar or large land-holder who is always buying or taking on mortgage, fresh plots of land, might require a considerable space, perhaps half a page; while ordinary holders who rarely change their land will not require more than two lines.

12. When a Khata after making allowance for possible fresh additions as above, still only consists of one or two entries, it is not necessary to keep a whole quarter-page for it. Two or even three Khatas can be written on a single quarter. If a small space has been allotted for a Khata and then subsequently owing to a sudden inheritance or some other unforeseen circumstances that Khatedar increases his holding by a large number of entries, then a new sheet should be appended at the end, the same old No. should be given to it and the original small Khata should be struck out and a reference given to the place where the new one will be found.

13. When a whole Khata or almost the whole Khata changes name by inheritance or by total sale so that instead of the father's name now the son's or purchaser's name is to be entered, then there is no need to re-write the Khata. The name should be corrected and initialled and the Mutation No. in V. F. VI quoted.

*When (as in Belgaum, Kanara and Dharwar), there are mixed Inam and Khalsa lands in one S. N. not yet divided into distinct Hissas or Pot numbers, the mixed area must be treated as Inam, until the division is carried out; except in Kanara it is believed now complete.

14. When all the Khatas have been written up then an alphabetical index will be prefixed. The index given in this Manual follows the English alphabet but K will follow the vernacular Barakhadis. When a new name is entered it will be inserted at its proper place alphabetically and the new Khata should be written against it, or if an entire Khata has been transferred to his name (see para. 8), then the old No. will be written. This index has been given after V. F. VII on p. 78 for reasons there stated.

15. Attention is drawn to the entry in Khata No. 3 of the half assessment of S. N. 1-A/4-C (See paragraph 20 below.)

Sometimes a Khatedar holds a piece of land not for himself but as representative of a company or a religious body or the villagers as a whole. So long as he accepts the liability it will appear in his Khata, and the nature of his representation will be shown in V. F. VI.

16. As soon as the entries in the different sections of V. F. VIII-A have been posted from V. F. VI and VII, K. has next to add the Local Fund. According to the L. F. Act X of 1927, a cess of 1 anna in the rupee is levied on every rupee assessable to the ordinary revenue, whether it has been alienated or not, and also upon all forms of revenue such as auction sales of grass, fruit, etc. The items of Misc. L. R. on which L. F. is not levied have been given in the preamble to V. F. IV. K. has to add the Local Fund on each section of VIII-A and then he will post the column headed 'Consolidated Land Revenue.' The meaning of this is that after K. has added them together, he will levy them as a single unbroken item and he will have no further concern with their separation into L. R. and L. F. That will be done entirely by M on the aggregate collections for the whole Taluka (R 4495-15). The table for calculating L. F. is as follows :—

On every Rs. 16	...	...	...	...	1 rupee.
On every Re. 1	...	...	...	...	1 anna.
On every 4 annas	...	...	...	...	3 pies.
On every remaining amount below 0-4-0 (in the whole Khata).					3 pies.
On any aggregate Khata of 3 as. 11 pies or less					Nil. (Act X of 1927)

When the D. L. B. raises its cess-rate under this Act it must be raised in multiples of a pice. If instead of one anna per rupee it is made two annas then a table for calculating and adding L. F. at 1/8th can be devised by any one and the division under T. F. X. will be by 1/9th instead of 1/17th. If the rate is 1 a. 9 p. then the addition per rupee is 7/64th and a table can easily be given ; the division under T. F. X. is by 7/71st. Any M. with a modest knowledge of arithmetic can work out T. F. X. as easily as at one anna.

17. In Sind a much broader system of Dharsod was in force, and this method was not adopted (R. 7482-15). This Dharsod introduced by the Act of 1923 and 1927 is rather more favourable to the D. L. B. than the old method. In Nahigaon on the Khatas given in detail, it works out to about 21 pies more than the old method. It is after all trifling but it makes the amount required to reconcile the totals of Village Form No. XI (i.e., the actual demands from each person) with the totals of Village Form No. V (the gross demand as got from the survey papers, etc., without regard to individuals) greater than is consistent with accuracy ; in a large village it might make a difference of Rs. 5 and that would be sufficient to obscure an error of several rupees in the detailed accounts and so spoil the working of Village Form No. XI. I trust G will see the danger and go back to the old system which never left any appreciable margin. Like most of the provisions of the Act of 1923, it was imperfectly considered and it does not simplify but complicates the accounts and threatens to spoil them and at the same time only gives a profit of a few rupees a year to the District Local Board by an improperly large rounding. For Sind, see R. 7482-15.

But under the new Act, apparently Sind must observe the same rules.

18. If K. should find any Inam land (in a Khalsa Village) or any other item of ordinary or N. A. L. R. in which in consequence of any lawful order, or terms of the Sanad, or other peculiar agreement the L. F. is not exactly 1-16th of the Naksan plus quit-rent or total Kamal assessment, he must make a careful note, and at the foot of the Tharavband he should report by how much (more or less) the L. F. actually realised differs from that due according to the usual calculation and why it differs. Such cases will be very rare in Khalsa or Inam villages but in Talukdari villages more possible. The new Acts of 1923 and 1927 put an end to almost all such vagaries.

19. When remissions are given as regular reductions or cancellations of demand [as when increments at Revision Survey exceed a fixed percentage, or when assessments are quasi-permanently reduced as in the waterlogged (Kohania) tracts in Olpad] these remissions are deducted before L. F. is calculated. The gross demand must be shown in V. F. VIII-A : and then after deducting the remission the net demand : then the L. F. will be added on the latter amount. If the Kamal is Rs. 16 and the fixed remission is Rs. 4, the net demand is Rs. 12-0-0 and L. F. is Re. 0-12-0 and in VIII-B it will be shown thus :—C. L. R. Rs. 16-12-0 less remission 4-0-0. Net demand Rs. 12-12-0 and not C. L. R. 17 less remission 4 ; net demand

13. The total of this class of remission will be collected in the abstract below V. F. XI, and should be entered in the Tharav-band as the cause of a difference between the L. F. and 1-16th of the fixed Kamal Akar. If such remissions becomes so fixed as to be practically permanent *M* should apply for permission to correct V. F. I so that the gross demand may be reduced and the trouble of working out remissions each year can be saved and the discrepancy of the L. F. removed. These reductions or cancellations of demand must be distinguished (in the summary at the foot of V. F. XI) from remissions proper, R. 4817-10; so too will writes off be distinguished.

20. When *A, B* and *C* hold a number of plots (hissas) in *common*, each having one-third or 5a. 4p.; and also hold other plots in different proportions (*A* 8as., *B* and *C* 4as. each) and *B* and *C* alone hold other plots in equal shares, the most convenient procedure devised by Mr. J. A. Madan, I.C.S., and in use in Ratnagiri where such division is very prevalent, is this:— Prepare a supplementary volume of 'common' khatas: put "*A, B, C, 1/3* each" as the khatedar; then enter all plots held in this proportion: and total the khata and thus divide it into 3 parts:—

<i>A, B, C, 1/3</i> each Samaik.			
Survey No.	Hissa	Area	Assessment
		A. g.	Rs. a. p.
2	4	1 14	3 6 0
3	9	0 31	1 12 0
	3	2 5	5 2 0
A, B, C each separate:		0 28½	1 11 4

Then likewise total and divide all other common khatas by whomsoever held. Then carry all *A*'s shares to the *separate* khata of *A* in the main volume of Form VIII-A, adding them below *A*'s separate holdings:—

	A. g.	Rs. a. p.
Total separate holdings	4 25	13 6 6
From Common Khata 1	0 28½	1 11 4
From Common Khata 13	1 18	2 7 0
Total holding ..	6 31½	17 8 10

V. F. XI will contain only the total of *A*'s khata including both separate and samaik land. Then *A, B* and *C* and all other common (samaik) holders will have one final khata each, and each will pay revenue and be responsible for his own arrears, etc., without confusion with the others. This separation on paper for convenience of account in no way lessens the fact that *B* and *C* are in the last resort jointly liable for *A*'s arrears out of the common khata. Rotational Khatas [p. 61, para. 17] can be treated analogously.

This also is the way in which one abandoned Hissa (e.g. S. N. 1 A/6) is treated: though such items are too rare to require a Special "Common Khata."

21. *K.* should maintain a separate register in the Form V. F. VIII-A (Land Improvement) to enable him to know the total amount (in respect of Land Improvement Schemes) payable by individual H (Khatedar) (*G. R., A. & F. D., No. S.C.S. 2453, dated 14th June 1955.*)



HOLDING SHEET

(See R. 6905-15 and for permanent advance of Forms, R. 4825-16)

Price (including paper) One Anna

Taluka *Bulsar*; Village *Nahigaon*; Khata No. 23.Name of occupant—*Vithal Ramchandra Balwant*, 1908-9.

(48.—6-4-08. A.B.)

Entry in V. F. VI	S. No. and Hissa	Area	Amount for Collection			Remarks (and Nuksan on Inama)
			Assessment or Judi.	Local Fund	Consolidated Land Revenue	
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
				<i>Khalsa.</i>		
48	2-B/4	4 2	8 2 0			
48	2-B/6	5 0	1 4 0			
48	8	20 0	10 0 0			
43	9/1	12 16	8 0 0			
	17 Pot 1/2 Ph. 1, 2, 3, 4, 5	1 5	3 11 0			
		42 23	31 1 0	1 15 3	33 0 3	<i>Total</i> 1908-9.
<i>Add</i> 56	2-B/3 2-B/5	9 2	9 6 0			
<i>Deduct</i> 57	8	51 25 20 0	40 7 0 10 0 0			
<i>Deduct</i> 61	2-B/4	31 25 4 2	30 7 0 8 2 0	1 14 6	32 5 6	„ 1909-10.
<i>Add</i> 75	28	27 23 15 0	22 5 0 3 12 0	1 6 6	23 11 6	„ 1911-12.
		42 23	26 1 0	1 10 0	27 11 0	„ 1912-13.
48	4/2	3 8	0 15 0	<i>Inam.</i> 0 3 3	1 2 3	(2-3-6) <i>Total</i> 1908-09.

Certified correct according to the Village Accounts for 1912-13.

A. B.,
Kulkarni.

VILLAGE FORM VIII-B

KHATA No. 1.—*Balkrishna Vasudeo*
DEBITS

		Year	Amount	Totals
ARREARS				C. L. R.
Suspended				
Unsuspended				
CURRENT FIXED				
		i. Khalsa	10 0 0	
		ii. Inam	11 4 0	
		iii. Non-agric.	132 13 0	
MISC. FLUCTUATING				
1				
2				
3				
		GROSS DEMAND	154 1 0	
		Less—Remissions		
		Suspensions		
Hafte	1st 144 1 0	2nd 10 0 0	NET DEMAND	154 1 0
Receipt No.		Date	Items	
7		5-1	Fixed (by M.O. at Taluka)	144 1 0
40		10-3	Fixed	10 0 0
Year	Item	Amount	GROSS COLLECTIONS	154 1 0
(a)				
		BALANCE		
(b)		(a) Suspended		
		(b) Unsuspended		

KHATA No. 2.—*Ganpatrao Balwantrao*
DEBITS

		Year	Amount	Totals
ARREARS				
Suspended				
Unsuspended				
CURRENT FIXED				
		i. Khalsa	0 2 3	
		ii. Inam	0 3 0	
		iii. Non-agric.		
MISC. FLUCTUATING				
1				
2				
3				
		GROSS DEMAND	0 9 3	
		Less—Remissions		
		Suspensions—		
Hafte	1st 0 5 3	2nd	Net Demand	0 5 3
Receipt No.		Date	Items	
32		7-1	Fixed	0 5 3
Year	Item	Amount	GROSS COLLECTIONS	0 5 3
(a)				
		BALANCE		
(b)		(a) Suspended		
		(b) Unsuspended		

KHATA No. 3.—*Balu Mathu*
DEBITS

		Year	Amount	Totals
ARREARS				
Suspended				
Unsuspended				
GROSS DEMAND				1 7 0
		i. Khalsa		
		ii. Inam		
		iii. Non-agric.		
MISC. FLUCTUATING				
1				
2				
3				
		GROSS DEMAND	1 7 0	
		Less—Remissions		
		Suspensions		
Hafte	1st 1 7 0	2nd	NET DEMAND	1 7 0
Receipt No.		Date	Items	
29		16-1	Fixed	1 7 0
Year	Item	Amount	GROSS COLLECTIONS	1 7 0
(a)				
		BALANCE		
(b)		(a) Suspended		
		(b) Unsuspended		

KHATA No. 4.—*Bhoginath Ramlal*
DEBITS

		Year	Amount	Totals
ARREARS				
Suspended		1910-11	5 5 0	
Unsuspended		1910-11	5 5 0	10 10 0
CURRENT FIXED				23 10 3
		i. Khalsa		
		ii. Inam		
		iii. Non-agric.		
MISC. FLUCTUATING				
1				
2				
3				
		GROSS DEMAND	34 4 3	
		Less—Remissions—		
		Suspensions 5-5-0 (1910-11) E	5 5 0	
Hafte	1st 23 4 3	2nd 11 0 0	Net Demand	28 15 3
Receipt No.		Date	Items	
8		5-1	Arrears (unauthorised) 1910-11.	5 5 0
			Fixed	5 5 0
14		10-1	Do	7 5 3
56		13-3	Do.	11 0 0
Year	Items	Amount	GROSS COLLECTIONS	28 15 3
(a)				
1910-11	Fixed	5 5 0	BALANCE	
(b)		(a) Suspended		5 5 0
		(b) Unsuspended		

KHATA No. 5.—*Genu Mathu*
DEBITS

		Year	Amount	Totals
ARREARS				C. L. R.
	Suspended			
	Unsuspended			
CURRENT FIXED				
	i. Khalsa			1 10 3
	ii. Inam			
	iii. Non-agric.			
MISC. FLUCTUATING				
1	N. A. Assessment		10 10 0	
2	Grass		4 15 9	
3	Fruit		5 5 0	
4	Notice		0 4 0	
5	R. R. Fee		1 0 0	22 2 9
	GROSS DEMAND			23 13 0
	Less—Remissions			
	Suspensions			
Hafte	1st 1 10 3	2nd		NET DE- MAND. 23 13 0

		Year	Amount	Totals
Receipt No.	Date	Items		
27	19-2	Fixed		1 10 3
		N. A. Assessment		10 10 0
		Grass		4 15 9
		R. R. Fee		1 0 0
		Notice		0 4 0
47	18-5	Fruit		5 5 0
Year	Item	Amount	GROSS COLLEC- TIONS	23 13 0
(a)			BALANCE	
			(a) Suspended	
			(b) Unsuspended	

KHATA No. 7.—*Lasmibai kom Anandrao*
DEBITS

		Year	Amount	Totals
ARREARS				C. L. R.
	Suspended			
	Unsuspended			
CURRENT FIXED				
	i. Khalsa			0 6 6
	ii. Inam			
	iii. Non-agric.			
MISC. FLUCTUATING				
	GROSS DEMAND			0 6 6
	Less—Remissions			
	Suspensions			
Hafte	1st 0 6 6	2nd		NET DE- MAND. 0 6 6

		Year	Amount	Totals
Receipt No.	Date	Items		
28	8-1	Fixed		0 6 6
Year	Item	Amount	GROSS COLLEC- TIONS	0 6 6
(a)			(a) Suspended	
(b)			(b) Unsuspended	

KHATA No. 8.—*Manaji Anandrao Shinde.*
DEBITS

		Year	Amount	Totals
ARREARS				C. L. R.
	Suspended	1909-10	8 8 0	8 8 0
	Unsuspended			
CURRENT FIXED				
	i. Khalsa			13 0 3
	ii. Inam			2 7 0
	iii. Non-agric.			32 5 2
MISC. FLUCTUATING				
1	Occupancy price		53 2 0	
2	Cultivation in village site		5 5 0	
3	R. R. Fee		1 0 0	59 7 0
	Gross Demand			115 11 5
	Less—Remissions (1909-10) 8-8-0(A)			
	Suspensions			8 8 0
Hafte	1st 49 4 5	2nd 7 0 0		NET DR- MAND. 107 3 5

		Year	Amount	Totals
Receipt No.	Date	Items		
3	25-8	Occupancy price		13 2 0
		Village site cultivation		5 5 0
at Talukas	24-9	Occupancy price		40 0 0
9	6-1	Fixed		40 12 5
		R. R. Fee		1 0 0
52	13-3	Fixed		7 0 0
Year	Item	Amount	GROSS COLLEC- TIONS	107 3 5
(a)			BALANCE	
			(a) Suspended	
			(b) Unsuspended	

KHATA No. 13.—*Ragho Rama Mali*
DEBITS

		Year	Amount	Totals
ARREARS				C. L. R.
	Suspended			
	Unsuspended			
CURRENT FIXED				
	i. Khalsa			17 2 3
	ii. Inam			
	iii. Non-agric.			
MISC. FLUCTUATING				
1	Ground rent		5 5 0	
2	Grass		10 10 0	
3	Water rate		12 12 0	28 11 0
	GROSS DE- MAND.			45 13 3
	Less—Remissions (1912-13) 4-4-0(B)			
	Suspensions			4 4 0
Hafte	1st 9 2 3	2nd 8 0 0		NET DE- MAND. 41 9 3

		Year	Amount	Totals
Receipt No.	Date	Items		
1	15-8	Grass		10 10 0
24	24-1	Fixed		9 2 3
		Ground rent		5 5 0
		Water rate		12 12 0
53	13-3	Fixed		8 0 0
Year	Item	Amount	GROSS COLLEC- TIONS	45 13 3
To be credited to next year's demand, M's order 6-4-13.			BALANCE	
			(a) Suspended	
			(b) Unsuspended	4 4 0
			Less Over-collec- tions.	
			Net Collection	41 9 3

KHATA No. 19—Shivaji Balaji and others
DEBITS

		Year	Amount	Totals
ARREARS	Suspended			C. L. R.
	Unsuspended	1910-11	15 15 0	15 15 0
CURRENT FIXED				65 5 6
	i. Khalsa			
	ii. Inam			
	iii. Non-agric.			
MISC. FLUCTUATING				
GROSS DEMAND				81 4 6
LESS—Remissions (1912-13) 7-15-6 (c)				
M's R. E. V. 121—11-12-12				7 15 6
Suspensions				
Hafte	1st 49 4 6	2nd 32 0 0	NET DEMAND.	73 5 0

Receipt No. Date		Items	Amount	Totals
10	6-1	Arrears	15 15 0	
		Fixed	33 5 6	
54	13-3	Fixed	24 0 6	
Year	Item	Amount	Gross Collections	73 5 0
(a)			BALANCE	
(b)			(a) Suspended	
			(b) Unsuspended	

KHATA No. 22—Tukaram Antaji
DEBITS

		Year	Amount	Totals		
ARREARS	Suspended			C. L. R.		
	Unsuspended					
CURRENT FIXED				16 1 3		
	i. Khalsa					
	ii. Inam					
	iii. Non-agric.					
MISC. FLUCTUATING						
1	Grass		4 9 6			
2	Alluvial land		21 4 0			
3	Water rate		6 1 6			
4	Notice		0 8 0			
	1/4th Fine		3 0 0			
	R. R. Fee		0 8 0			
GROSS DEMAND				52 13 3		
LESS—Remissions						
Suspensions						
Hafte	1st 8 1 3	2nd 8 0 0	NET DEMAND.	52 13 3		
Receipt No. Date		CREDITS		Items	Amount	Totals
2	25-8	Alluvial land	21 4 0			
		Grass	4 9 6			
15	14-1	Fixed	8 1 3			
51	14-5	Water rate	6 1 6			
		Notice	0 8 0			
		R. R. Fee	0 8 0			
		Chauthai	3 0 0			
		Fixed	8 0 0			
Year	Item	Amount	GROSS COLLECTIONS	52 13 3		
			BALANCE			
			(a) Suspended			
			(b) Unsuspended			

KHATA No. 23—Vithal Ramchandra
DEBITS

		Year	Amount	Totals
ARREARS	Suspended			C. L. R.
	Unsuspended			
CURRENT FIXED				27 11 0
	i. Khalsa			
	ii. Inam			1 2 3
	iii. Non-agric.			
MISC. FLUCTUATING				
1	Rent for unauthorised occupation		4 4 0	
2	Fine do. do.		10 0 0	
3	Dead wood		4 4 0	
4	N. A. assessment		4 4 0	
M's order B.N.D. 18—10-1-13				22 12 6
GROSS DEMAND				51 9 3
LESS—Remissions (1919-13) 4-4-0 (D)				
Suspensions (1912-13) 8-8-8 (F)				12 12 0
Hafte	1st 14 13 3	2nd 13 0 0	Net Demand.	38 13 3

Receipt No. Date		Items	Amount	Totals
4	26-8	Encroachment	4 4 0	
		Dead wood	4 4 0	
		Fine for encroachment	10 0 0	
27	15-1	Fixed	6 5 3	
68	17-3	Fixed	9 12 0	
		N.A. assessment	4 4 0	
Year	Item	Amount	Gross Collections	38 13 3
(a) 1912-13	Fixed	8 8 0	BALANCE	
(b)			(a) Suspended	
			(b) Unsuspended	8 8 0

KHATA No. 24—Makta Khata
DEBITS

		Year	Amount	Totals		
ARREARS	Suspended			C. L. R.		
	Unsuspended					
CURRENT FIXED						
	i. Khalsa					
	ii. Inam					
	iii. Non-agric.					
MISC. FLUCTUATING						
1	Govind Hari	Dead wood	1 1 0			
2	Do.	R. R. Fee	0 8 0			
3	Ramchandra G.	Fruits	2 2 0			
4	Govind Hari	Sale expenses	2 0 0			
GROSS DEMAND				5 11 0		
LESS—Remissions						
Suspensions						
Hafte	1st	2nd	NET DEMAND.	5 11 0		
Receipt No. Date		CREDITS		Items	Amount	Totals
11	6-1	Ramchandra :	Fruits	2 2 0		
17	2-3	Govind H:	Dead wood	1 1 0		
Year	Item	Amount	GROSS COLLECTIONS	3 3 0		
(a)			BALANCE			
(b) 1912-13	Govind Sale	2 0 0	(a) Suspended			
	R. Fee	0 8 0	(b) Unsuspended			2 8 0

VILLAGE FORM VIII—B (IRRIGATION) KHATA No.

NAME OF IRRIGATOR

A-3494-17-A

Number in the demand statement received from the Executive Engineer (1)	Arrears		Current demand				One-fourth penalty (8)	Total		Collections								Remarks (22)			
	Year (2)	Amount (3)	Local Fund Cess (4)	Season (5)	Amount (6)	Local Fund Cess (7)		Water rate (9)	Local Fund Cess (10)	Arrears				Current			Balance				
										Date (11)	Receipt No. (12)	Year (13)	Amount (14)	Local Fund Cess (15)	Season (16)	Amount (17)	Local Fund Cess (18)		Year (19)	Amount (20)	Local Fund Cess (21)
		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.				
	Suspended																				
	Unsuspended																				
	Total																				
	Arrears put down for collection.																				

VILLAGE FORM VIII-B (LAND IMPROVEMENT).

Khata No.

Debits					Credits				
Instalments									
Gross demand (1)	Year (2)	Amount (3)	Less suspensions or plus previous (a) suspended arrears. (b) unsuspended arrears. (4)	Net demand for recovery (5)	Receipt No. (6)	Date (7)	Amount (8)	Balance	
								Suspended (9)	unsuspended (10)
		Consolidation			Block No.				
		New Land Improvement							
(1)									
(2)									
(3)									
(4)									
etc.									
		Consolidation			Block No.				
		New Land Improvement							
(1)									
(2)									
(3)									
(4)									
etc.	and so on								

Remarks on V. F. VIII-B.

Form V. F. VIII-A we know just before the first instalment becomes due exactly what amount of fixed revenue is due from a particular rayat. But we cannot tell until the end of the revenue year what amount of Misc. L. R. may become due from him. Nor can we tell whether any authority so empowered will give him a remission or a suspension or, on the contrary, may order the levy of some further amount from him. Therefore, strictly speaking, V. F. VIII-B which shows the amounts due and recovered from a particular person in the revenue year cannot be closed and balanced until the end of July. But from the beginning of the revenue year in August there should be in readiness properly bound together one page for every eight Khatas and last of all one Khata for those demands which may become due from persons who hold no land and therefore have not got any Khata in V. F. VIII-A. This final Khata is called the 'Farms and Sales' or Makta (ijara) Khata, and it will not ordinarily contain anything except Misc. L. R. If when V. F. VII is re-written and new Khatas in V. F. VIII-A are written out, and it is then found that there is an arrear of former year's fixed revenue due from a person who is no longer a Khatedar, it would not be worthwhile opening a new blank Khata in VIII-A and VIII-B in his name, but the arrears should be brought forward in the Makta Khata and, of course, the name of the defaulter given and their recovery watched just the same as all other arrears. The names of the Khatedars will be written in alphabetical order, following VIII-A.

2. This ledger of demands and collections is, therefore, the place in which immediately after an order to collect any Misc. L. R. is received and posted in V. F. IV, note must be taken on the demand side against all the individuals who have Khatas, or else in the Makta Khata. The entry made will be for the C. L. R. (and not for the L. R. only, excluding the L. F.). Even if it is an amount not liable to L. F. still it will be classed as C. L. R., because the arrangement in T. F. X. provide for the subsequent separation of these items.

For adjustment of altered demands on introduction of revision Settlements *see* note on p. 195.

Changes in V. F. VII are divisible into 2 kinds:—(i) Official changes (grants, resumptions, diluvion, acquisition, etc.); (ii) Private changes (sales, partitions, leases, etc.).

Government changes of class (i)—are almost always intimated through Kamjasti Patrahs, otherwise known as Survey Correction Statement.

Changes of class (i) must always be carried out in V. F. VIII-B as soon as intimated: if revenue is already collected and that demand is now reduced, the result is an 'over-collection' to be dealt with as usual. All changes must be carried out at once in the abstract of V. F. I and in V. F. V. and therefore must also get into V. F. XI through V. F. VIII-B. The only exception to this rule of carrying out such change at once during the current year, even if received only a few days before the close of July, is when the order distinctly says that the grant, resumption, etc., is to take effect in the *next year*.

For Private changes class (ii)—no change in V. F. V or in total demand occurs, nor, after instalment date, is it convenient to alter VIII-B. Therefore, a 'closing' date is fixed by the Collector in each District or Taluka [according to the class of villages (Rabi or Kharif) and the instalment date] after which changes in V. F. VII, carried into V. F. VIII-A, should not be brought on into VIII-B, till next year. The year in which effect will be given is noted after the alteration in V. F. VIII-A (*see* p. 116, para. 8). Thus, if November 30th is fixed for 'closing' then if on 10th December K. learns that A has sold part of his holding to B, still on December 15th, the instalment date, he will not alter A's demand, but of course can allow B to pay part for A and give him a separate receipt.

3. At almost any time during the year an order may be received directing some write-off remission or suspension [Remissions and Suspensions Orders R. 650-07 and L. R. Orders XXVIII *et seq.*]. When crops fail and C. decides to grant suspensions or remissions, he will send those orders before the 1st instalment is collected even postponing the instalment with Cmr.'s assent till the orders are out (*see* para. 8 below). When the order is received, it will either say that a particular person is to be granted a remission of so many rupees, annas and pies, or it may say in general terms that half the revenue or one-third of the revenue due on all agricultural Khatas is suspended or remitted, or something like that. As soon as it is received K. will first have to work out what is its effect upon each Khatedar. He will examine VIII-A and see how the order affects it. If the order suspends half the revenue he will divide the demand for the year in half, disregarding pies which he will collect. For instance, if he has to divide in half the Khalsa demand from Manaji No. 8, he will put down Rs. 6-14-3 for collection and Rs. 6-2-0 as suspended. K. should note that L. F. is not suspended along with the L. R. except on the application of the Local Board concerned. Therefore, even when L. R. is suspended K. should collect the full local fund cess. (R.—6843/24, dated 26th October 1939 and 1236/33, dated 27th May 1942.). If C. has ordered the total remission of the extra water rates, but that the remaining soil rates are to be collected, or has authorised the suspension of the revenue on

rice land and the collection of all other revenue, or anything of that sort, then before K. can apply the orders to VIII-A, he will (if the S. N. is not divided) consult the Himayat or other water-rate statement, or V. F. I, if water-rates are there separately shown; and (if the S. N. is divided) that section of the Akarphod Patrak in which the amount of the Himayat or other water-rate allocated to each hissa is worked out. When he has to work out Khata by Khata the effect of the order, he should tabulate the result on a separate sheet of paper and when it is finished, he will be able to inform M. the exact amount which will, in consequence, be suspended or remitted. M. has to report this to C. who must also inform G. through Cr.; and also A. G. (see in L. R. R. the Remissions and Suspension Orders and F. 2225-10). He will then place that remission or suspension order in a file appended to VIII-B. He will mark the first order "A" the second order "B" and so on. Then he will attach to the order the detailed sheet showing the distribution of the suspension or remission by Khatas and the grand total. If the order remits or suspends a stated sum in the Khatas of persons named, then of course no detailed distribution sheet will be required. Orders as to previously suspended or unsuspended arrears are also worked out in VIII-B.

When a holding is forfeited without sale and the arrears are remitted (Rule 69, L. R. C.) this is a *remission*, not a write-off (R. 6413-05).

As soon as the question of forfeiting a lease for breach of conditions arises, M. P. or C. should pass orders cancelling the demand for the rent due in respect of it so that rent may not be accepted at the village or taluka pending disposal of the case. If it is decided not to forfeit the lease, the demand should at once be re-entered under orders of M. P. or C.

4. Then K. will take the ledgers VIII-B. In each one he will write the remission or suspension and instead of being obliged to write against each the full details and the No. and date of the order, he will be able to write the letter A against all remissions based upon A; and B. C. D. and so on against those which are based in the other orders. From such entries it will be very easy to find which Khatedars have received suspensions and remissions, so the marking of their names in the Index with an asterisk (R. 4712-12) is no longer necessary.

5. It is often objected that when remissions or suspensions are granted, K. can practise fraud on the rayats by not informing them. But if the rules in this Manual are observed and the audit and check of receipts properly taken, and still more if rayats inspect their last year's V.F. VIII-B when paying the dues demanded and are careful always to get formal L. R. receipts in V. F. IX, this sort of fraud can only end in jail for the perpetrator. Under order XLII L. R. (1921) he is also bound to inform every rayat—by publishing the Statement at the Chaudi and by beat of drum and especially when he comes to pay revenue—what entries of this sort have been made and it will be a highly penal offence to collect dishonestly an item after it has been suspended or remitted, unless the rayat is informed (R. 650-07). If the remission or suspension order comes after the amount has actually been collected and of course a receipt given. K. should be guided by the wishes of the Khatedar. If he desires to have the amount refunded, this can be done. If he has paid up an amount which has been merely suspended and will probably be collected in the next year, or if after having paid he thinks it hardly worthwhile taking it back, he can have the amount carried to his credit in the next year's demand whereby he would still benefit by any 'automatic' remission thereafter granted. Unless the Khatedar is willing to give up thus the immediate benefit of the suspension the amount will be taken to *over-collections* and refunded.

Another case would be the reductions in assessment made in the last year of a settlement and announced after collection which are written back as over-collections: See p. 195, Note (R. 8,824-16).

6. When revenue is suspended in (1912-13) C. will give a further order in [1913-14] (before the first instalment falls due) whether it is to be collected or not. As soon as ordered to be collected it passes from the category of suspended to the category of unsuspended arrears; and cannot thereafter rank for automatic remissions as "revenue *suspended* for three/four whole Revenue years." Such orders as to the collection of suspended arrears will be kept and numbered (with a serial letter) in the same file with Remission and Suspension orders; and quoted (by their letter) in VIII-B as authority for transferring the arrears, if they still remain uncollected at the end of [1913-14], to the category of unauthorised (R. 5654-09).

When unsuspended revenue is not paid when due, C. will ordinarily cancel the suspensions granted to the defaulter so that all his arrears become unauthorised: See discussion in note to L. R. C. orders as to suspensions, clause 3, and R. 6669-11 "and all preferences accorded to revenue of the *current* year are enjoyed by suspended arrears when they cease to be suspended (R. 6461-15)."

7. When K. has posted the fixed demand and the items of fluctuating revenue of the year and all remissions and suspensions from time to time as they become due, he will have finished the demand side of the Khatedar's ledger and will note in what instalments it is due disregarding remissions or

suspensions. Ordinarily there are two instalments; and the C. L. R. should be divided equally between them; but all odd rupees and fractions of a rupee will be collected at the first instalment, e.g., C. L. R. Rs. 17-4-0, first instalment Rs. 9-4-0, second Rs. 8.

8. Instalments for ordinary L. R. are fixed under L. R. R. 114-117 (1921) by C. with Cmr.'s sanction; see dates there given. C. with the previous sanction of Cmr. can postpone an instalment in a particular season if the crop is unusually late for principles, See R. 5473-82, 7907-82, 2205-88. He cannot make this postponement on his own authority, (7) R. 8046-08. All ordinary revenue not exceeding Rs. 5 and all N. A. revenue is payable at the first instalment; but in special cases C. may fix two or more instalments for N. A. revenue or make it payable at the second instalment (L. R. Rule 117). For Misc. L. R. there are no "instalments."

9. On the fixed dates of instalments, and on subsequent dates if the money is not punctually paid, K. and the Patil will collect the demand from the rayat. Immediately on receipt K. will of course post the payments in V. F. IX and as soon thereafter as he possibly can he will post them also in VIII-B. Of course he will at all times do his best to collect overdue demands by coercive process and otherwise. Arrears, and over-collections and the consequent refunds, add greatly to the confusion of K's accounts, and the more successful he is in avoiding both, the easier his life will be. But when he has collected all he possibly can and the end of July is near at hand, he will set to work to close all the ledgers in VIII-B. He will very easily see whether there is any balance due from that individual or not. If there is a balance, he will be able to see on what account it is due. He will then write out the details of the balance below the amount as shown. These details are not required, in future accounts to be distinguished into Khalsa, Inam, N. A., and fluctuating, but all are treated under the single head of "arrears". But rayats might complain that they cannot understand why there is such a demand for arrears against them and very often they represent it as due to dishonesty and malice on the part of K. The account in the form now drawn will enable K. to completely disprove and dispel any such accusations. He will know himself, and he can demonstrate to the rayat in the clearest possible way that any demand made against him for arrears is properly justified and cannot be disputed.

10. It is permitted to pay revenue by postal M. O. (see the L. R. R. and R. 3589-08, 402-11 and 2058-11 and R. 582-15 for Sind). There is just a possibility that this method might be used by persons who were so foolish and ill-advised as to think that they might defeat the claims of a mortgagee or improve their own claims to possession of some land by sending the amount by M. O. when they knew that K. in person would not accept it at the village. The M. O. is first brought to K. by the Postman and K. will then see if it is due, and if no revenue is due from the sender even for the next year, *it must be refused*. But if due or if it is legitimate to credit it to over-collections, K. will fill in the receipt-portion of the M. O. and send it to M. to be realised at the taluka. The method of entry and transmission of the coupon together with the next chalan is illustrated in the sample accounts.

11. Sometimes money is brought in cash at the Taluka on account of Inamdar's or other L. R. or Misc. L. R. M. should not accept such sums unless he is sure that the amount is correct according to demand and has not been paid already at the village. Just as in the case of M. O. so too sometimes in cash payments foolish litigants try to get M. to accept revenue from them which some one else has already paid or is going to pay at the village. The law requires payments to be made to K. because K. has the detailed account of demand and knows better than M. or higher officers what is the exact amount due. Therefore, any attempt to pay village revenue into the Taluka must necessarily be regarded with suspicion. But in certain circumstances there will be no ground for suspicion and M. will know that it is quite right (as in the instance given of the amount for occupancy price which is paid up, after receipt of sanction to the sale, at the Taluka). The specimen accounts given show both how a cash collection and a M. O. collection at the Taluka is brought to account in the village. Of course M. must never fail to inform K. of such collections.

A similar procedure is authorised for payment of interest on war loans by transfer to credit of Land Revenue (F. 2630-18).

12. When refunds of any collections, including demands paid up and subsequently cancelled permitted, are paid at the Taluka, M. must similarly advise K. In some cases he may possibly draw the amounts (see 10 T. F. IV) especially if small, and send them to K. for repayment to the parties and submission of their receipts. As soon as the amounts have been refunded K. will note the fact in VIII-B either of the current or past years, against the over-collection now refunded. In the Presidency Accounts, refunds of revenue collected in the current or previous years are debited as expenditure and do not affect the revenue returns of those years.

13. (*Obsolete*).

14. Any literate rayat who will take the trouble to inspect V. F. VIII-A and VIII-B of the current and past year in K.'s daftar will have the fullest information as to the demand and all details of his holding or alleged arrears. If he is illiterate, he can get a friend to read them to him. K. is bound (L. R. C. Sec. 213) to exhibit these accounts for the inspection of any revenue payer who wishes to see them. He should of course exhibit them in his own presence or in the presence of the Patel and not give any opportunity for them to be tampered with.

15. But if for purposes of litigation, or in order to arrange a marriage by exhibiting to the bride's family copies of his Khata or for any other purpose any Kabjedar desires to have a full copy of V. F. VIII-A or B, or both, he is entitled to have them. Prompt compliance is insisted upon: it is important to co-operative societies. If a copy of VIII-B is given before the close of the year it should be endorsed as "not yet complete" (unless all dues have been paid up and it is in a condition to be closed and balanced); K. will be provided with as many blank forms of V. F. VIII-A, called "Holding-Sheet" and of VIII-B as he requires. The charge to the public for one form will be 3 pies. The charge for making a copy will be 9 pies, that is one anna in all for each form if the holding requires more than one. For ordinary small Khatas this is a liberal remuneration. K. will have to set off the large against the small. When corrections have been made in VIII-A during the five-year period the copy given will be an exact copy of the struck-cut entries and the new entries exactly as the accounts stand in K.'s books. Any rayat will thus be able to get a full copy of his whole holding for one anna and also a copy of his last year's accounts for another anna if he is not satisfied with inspection of the village account books. The printed forms will be issued to K. in lots of 20 at a time for 4 annas (R. 4825-16) so that there will be no further need of paying petty collections for forms into the Treasury. He will keep the copying fee (9 pies out of each anna) himself and need give no account of it.

16. When a Holding Sheet (Dakhala) is given at the beginning or in any year before the end of the five-year period, and the occupant's holding then increases or decreases in any later year before the five years expire, he will on presentation of his Holding Sheet be entitled to have it corrected *free of charge* [L. R. R. 142 (4)]. Whenever K. learns of a mutation which causes the deduction or addition of a plot of land in the Holding Sheet he should send for the holder; and the best possible test of the correctness of the mutation will be the holder's consent to the deduction of the plot from his holding.

17. As a general principle, revenue is not allowed to be collected in advance. The chief exception is when petty amount of non-agricultural rents are permitted to be compounded by a lump payment. Another exception of course, are the small over-collections carried forward for one year. Further under R. 13741-15 it used to be permitted to compound for the whole or the remainder of any Settlement period for the L. R. and D. F. (or C. L. R.) upon any Khata, whether Khalsa or Inam, the aggregate amount of which did not exceed 4 annas C. L. R. under Act X of 1927. Such Khatas are exempt from L. F. This last provision required a considerable number of account arrangements. The public made almost no use of this facility and in view of its serious complications and the badness of the policy implied and the danger of bad mistakes in the accounts G have cancelled the whole provision. It was supposed to save trouble, but it increased it. R. 1843/28 of 14-11-29.

(2) Compositions are always presumed to be for a period exceeding 5 years. The rates are given in R. 2857-14 and the following $3\frac{1}{4}$ per cent. table gives the figures from 30 down to 6 years:—

The percentage has not been amended and few persons would now agree to compound at $3\frac{1}{4}$ per cent.

Years	Times the C.L.R.	Years	Times the C.L.R.
30	18-981	17	12-904
29	18-598	16	12-323
28	18-203	15	11-723
27	17-794	14	11-104
26	17-373	13	10-465
25	16-937	12	9-805
24	16-488	11	9-124
23	16-024	10	8-421
22	15-544	9	7-965
21	15-050	8	6-945
20	14-539	7	6-171
19	14-011	6	5-372
18	13-466		

(3) We can treat an advance collection either as a reduction of the demand or (leaving the demand unaltered) as an amount already collected in each of the years affected.

A. If the period exceeds 5 years then it is best to alter the demand:—

(a) (if the land is Khalsa agricultural) by transferring the land to the head "Free or Specially Reduced" with an entry in V. F. II (iii) showing how long the exemption lasts.

(b) (if the land is non-agricultural) by posting it in V. F. II (i) or (ii) as "freed from assessment."

Then in both cases the rest of the accounts will be made up as for other "free or specially reduced" or an "unassessed" land, entering the area in V. F. VIII-A and subsequent accounts *without any assessment*.

(c) If the land is Inam, we cannot transfer it to the head "Free, etc." Nor can we alter the annual Nuksan, which must remain unaffected by this composition. Therefore, we must leave the land under the head of Inam. Then we must enter it in V. F. II (iii) as above. But in V. F. VIII-A we will note that a composition for the C.L.R. has been made, and we shall not therefore be required to open any demand Khata in V. F. VIII-B. Then in the Tharavband V. F. V. we must deduct the compounded Judi (aggregate of all such Khatas) from the demand item [s]. Also the total L.F. which has been compounded in respect of Inam land in all Khatas must be deducted from item [cc]. [This is not necessary in the case of Khalsa land, because there we deduct the full assessment of the compounded land from the total village demand before calculating the L. F. for item (cc)].

(4) It will be seen that in all these cases this method of account leaves no entry to be made in V. F. VIII-B or IX or XI at all. When there has been composition in respect of Inam land, then of course the total remaining demand of C. L. R. upon Inam land in V. F. XI will not tally with the original item[s] and [cc] in V. F. V. until after the appropriate deduction.

(5) In sending the totals of V. F. III, for inclusion in the Taluka Accounts T. F. III the same deduction will there be made and carried also into T. F. VIII-B. The demand which will be taken into T. F. IV from the Tharavband will, of course, be the demand reduced by the compounded amounts.

B. *But if the period is 5 years or less* it is not desirable to alter the standard demand in V. F. I or to use V. F. II or III. The land should be entered in V. F. VIII-A under its usual class and *with its assessment*, which should be taken to VIII-B. No demand accounts should be touched, but the transactions should be carried out entirely upon the collector's side.

Village.—In VIII-B after totalling the year's demand we should place the amount of "*fazil* brought forward" as the first collection item of the year, drawing a line to distinguish it from cash, but including it in the total C. L. R. collection posted in V. F. XI (20). If the amount of over-collections is greater than the current C. L. R. demand under all the heads due from that person, the surplus must in the same manner be carried forward together with any more *fazil* of the current year to another year [V. F. XI (22)] or else refunded. Such balances are taken into account in the agreement of the cash collections V. F. XI (20) with V. F. IX (*see* p. 136) though distinguished from cash. Whenever M. makes a refund, he sends an intimation to K. who will immediately compare it with V. F. VIII-B, and if he finds that the amount has been already adjusted by treatment as a collection for the current year, he must correct the adjustment and inform M. Care must be taken that an item must not be both refunded and also carried forward as a collection on account of future demand.

Taluka.—Over-collections are brought forward in T. F. IV each year till they are exhausted as shown in the specimen account p. 221. Even excise or other items can be transferred if desired to C. L. R. over-collections. Sometimes people send remittances by Money Order, paying several years' revenue at one time. The account in V. F. VIII-B would then not exhaust the payment for several years. At the foot of T. F. IV a memo. must be prepared exactly like that on pp. 136 and 156. But it cannot be made out till K. compares his accounts with the Taluka (*see* p. 195 line 2) since he alone can give full information about the sums of 2 annas or less, and whether each overcollection can be taken forward to next year or not. If not, it must be put down to be refunded in cash or by Money Order. Then finally, against all items carried forward to next year's credit, a remark against the original credit in T. F. IV must be made to prevent the possibility of their also being refunded in cash. In T. F. V. Summary, "*fazil*" from last year (col. 8) is not added to the cash collected in the present year, nor is it to be taken into account in the calculation of L. F. in T. F. X, since the proper share of it was given in the year of its actual credit as *fazil*. Col. 8 only assists in calculating Col. 12.

(6) Officers should endeavour to avoid such awkward complications. In the case of a genuine over-collection they are unavoidable, but any order to collect revenue in advance should be avoided. We have described the steps necessary to deal with them: but hope they will be very rare.




(7) It now remains to explain what should be done at the time of "composition" for N. A. land or for petty Khata under R. 13741-15. As soon as sanction is given by M. who should scrutinize the calculations proposed by K. the amount compounded and the period up to which it is compounded must be noted in T. F. II and V. F. II for both Inam and Khalsa land. K. may asterisk the assessment and put every entry in V. F. VI and also against V. F. VII entry, for each plot of land compounded. Should any of this compounded land pass before the end of the composition period to any other person, the usual corrections in V. F. VII and VIII-A will be made. It may very possibly pass to the Khata of a man who cannot compound for his revenue. But a plot of land once compounded for will *remain free* till the Revision Settlement. At Revision Settlement all such compositions lapse and the lands are reassessed and revenue must thenceforward be paid unless again compounded.

(8) The composition amount will then be collected by K. and credited thus:—In VIII-B so much of the amount as is due, *i.e.*, not yet collected for the current year will be credited as current year's fixed revenue; the remainder (after deducting the current year's demand) will be credited to "Misc. C.L.R. bearing L. F.," and a heading will be given in V. F. IV for "Compositions for future Years." In V. F. VIII-A the area will continue to be shown, and the Khata of the man who has made the composition must remain; but since there is no demand, a note of the fact of composition will be made. There need be no khata in VIII-B and in V. F. XI, the area only will be posted to make the agreement, but no demand or collections. The decline in the total Khalsa Revenue (or Inam Revenue as the case may be) will be explained in V. F. V by the remark "Compounded." At Jamabandi, it must of course be seen that the compounded amount is not increased or decreased since the last year without proper authority. A similar increase or decrease will of course appear in T. F. IX-B.




(9) The Local Board will get its proper share of the consolidated revenue paid in lump at the time when it is paid. When the land is Inam, they will get 1/17th of the Judi and L. F. compounded, but the 1/17th part of the Nuksan will still be credited to them year by year. The Nuksan in T. F. III and D. F. III is of course not changed. Therefore, no adjustments are required in T. F. X. and the transaction entirely disappears from Cash Accounts because there is neither demand nor collection.

18. K. should maintain a separate register in the Form V. F. VIII-B (Land Improvement) to enable him to watch whether all instalments, *i.e.*, both in respect of the original Land Improvement Scheme and the Consolidation Charges, if any, have been recovered and credited against the cultivators whose lands have been improved, (G. R., A. and F. D., No. S.C.S. 2453, dated 14th June 1955).




V. F. IX.

1.	C. L. R.			Total Balance in hand	Village Nahigaon. Taluka Bulsar. Khata No. 13.		Receipt No. 1. Date 15th August 1912.	
	Arrears 4	Fixed 5	Fluctuating 6					
1. Date 15th August 1912 ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Consolidated L. R.			
2. Khata No. 13 ..					Arrears	Fixed	Fluctuating	Payer
3. Kabjedar and Payer— Raghu Rama Mali in person ..		Grass ..	10 10 0	10 10 0	Rs. a. p.	Rs. a. p.	Rs. a. p. 10 10 0	Grass. Self.
Remitted through Dhed Mavla Daji as per Chalan No. 1 Rupees Ten, annas ten only on 16th August 1912.			10 10 0	10 10 0	Received from Raghu Rama Mali, Rupees Ten, annas ten only. A.B., C.D., Patil, Kulkarni.			
				(Sd.) Patil. Nil.	No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his Khata free of charge.			
2.					Village Nahigaon. Taluka Bulsar. Khata No. 22.		Receipt No. 2. Date 25th August 1912.	
1. Date 25th August 1912 ..					Consolidated L. R.			
2. Khata No. 22 ..					Arrears	Fixed	Fluctuating	Payer
3. Kabjedar and Payer— Tukaram Antaji in person ..		Grass ..	4 9 6		Rs. a. p.	Rs. a. p.	Rs. a. p. 25 13 6	Grass and Bhutha. Self.
		Cultivation in Bhatha.	21 4 0		Received from Tukaram Antaji, Rupees Twenty-five annas thirteen and pies six. A.B., C.D., Patil, Kulkarni.			
			25 13 6		No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.			
3.					Village Nahigaon. Taluka Bulsar. Khata No. 8.		Receipt No. 3. Date 25th August 1912.	
1. Date 25th August 1912 ..					Consolidated L. R.			
2. Khata No. 8 ..					Arrears	Fixed	Fluctuating	Payer
3. Kabjedar and Payer— Manaji Anandrao, by hand of Raghu Rama Mali.		Occupancy price.	13 2 0		Rs. a. p.	Rs. a. p.	Rs. a. p. 18 7 0	Occupancy and Village site cultivation. Raghu Rama Mali.
		Cultivation in Village site.	5 5 0		Received from Manaji Anandrao Sinde, Rupees Eighteen and annas seven only. A.B., C.D., Patil, Kulkarni.			
			18 7 0	44 4 6 (Sd.) Patil.	No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.			

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4.				Village Nahigaon, Taluka Bulsar. Khata No. 23.						Receipt No. 4. Date 26th August 1912.	
1. Date 26th August 1912. 2. Khata No. 23. 3. Kabjedar and Payer— Vithal Ramchandra by hand of Anaji Jadhav				Unauthórized Unauthórized Dead wood	cultivation cultivation ..	4 4 0 10 0 0 4 4 0	18 8 0	Consolidated L.R.			Payer
								Arrears	Fixed	Fluctuating	
Remitted through Mavla Daji as per Chalan No. II, Rupees Sixty-two and annas twelve and pies six on 26th August 1912. 25th September 1912 : Manaji Sinde paid Rs. 40-0-0, balance of occupancy price at Taluka.							62 12 6	Rs. a. p.	Rs. a. p.	Rs. a. p.	Cultivation with-Anaji Jadhav, out orders fine and dead wood.
										18 8 0	
								Received from Vithal Ranchandra, Rupees Eighteen and annas eight only <u>A.B.</u> <u>C.D.</u> Patil. Kulkarni.			
								No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.			
5.				Village Nahigaon, Taluka Bulsar. Khata No. Nil.						Receipt No. 5. Date 30th September 1912.	
1. Date 30th September 1912. 2. Khata No. 3. Kabjedar and Payer— Vithal Ramchandra, by hand of Anaji Jadhav, Rupees Thirty-five as per M.'s R.S. 76, dated 9th Septem- ber, 1912.				Rent suit	No. 76	35 0 0		Consolidated L. R.			Payer
								Arrears	Fixed	Fluctuating	
Remitted through Dhed Mavla Daji as per General Chalans Nos. 1 and 2, Rupees Eighty-five only.								Rs. a. p.	Rs. a. p.	Rs. a. p.	Anaji Jadhav.
										35 0 0	
								Received from Vithal Ramchandra, Rupees Thirty-five only. <u>A.B.</u> <u>C.D.</u> Patil. Kulkarni.			
								No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.			
6.				Village Nahigaon, Taluka Bulsar. Khata No. Nil.						Receipt No. 6. Date 10th October 1912	
1. Date 10th October 1912. 2. Khata. 3. Kabjedar and Payer— Atmaram Govind Patil in person on account of Licence to tap 50 Toddy trees.				Ex cise		50 0 0		Consolidated L. R.			Payer
								Arrears	Fixed	Fluctuating	
Remitted through Dhed Mavla Daji as per General Chalans Nos. 1 and 2, Rupees Eighty-five only.								Rs. a. p.	Rs. a. p.	Rs. a. p.	Self.
								Abkari	Revenues	50 0 0	
								Received from Atmaram Govind, Rupees Fifty only. <u>A.B.</u> <u>C.D.</u> Patil. Kulkarni.			
								No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.			

V. F. IX.

7.	C.			L.			R.			Total Balance in hand.	Village Nahigaon. Taluka Bulsar. Khata No. 1.		Receipt No. 7. Date 5th January 1913.
	Arrears 4	Fixed 5	Fluctuating 6	Rs. a. p.	Rs. a. p. Taluka.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
1. Date 5th January 1913. 2. Khata No. 1. 3. Kabjedar and Payer— Balkrishna Vasudeo by Money Order to the Taluka Treasury— Rs. a. p. 144 1 0									Nil.	Consolidated L. R. Arrears Fixed Fluctuating Rs. a. p. Rs. a. p. Rs. a. p. 144 1 0		Payer By money order at Taluka.	
Received from Balkrishna Vasudev, Rupees One hundred and forty-four and anna one. A.B. Patil. C.D. Kulkarni. No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.													
8.	C.			L.			R.			Total Balance in hand.	Village Nahigaon. Taluka Bulsar. Khata No. 4.		Receipt No. 8. Date 5th January 1913.
1. Date 5th January 1913. 2. Khata No. 4. 3. Kabjedar and Payer— Bhoginath Ramlal in person (1910-11)	5 5 0	5 5 0							10 10 0					Consolidated L. R. Arrears Fixed Fluctuating Rs. a. p. Rs. a. p. Rs. a. p. 5 5 0 5 5 0		Payer Self.
Received from Bhoginath Ramlal, Rupees Ten and annas ten only. A.B. Patil. C.D. Kulkarni. No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.													
9.	C.			L.			R.			Total Balance in hand.	Village Nahigaon. Taluka Bulsar. Khata No. 8.		Receipt No. 9. Date 6th January 1913.
1. Date 6th January 1913. 2. Khata No. 8. 3. Kabjedar and Payer— Manaji Anandrao Sinda in person	Record	40 12 5							41 12 5					Consolidated L. R. Arrears Fixed Fluctuating Rs. a. p. Rs. a. p. Rs. a. p. 40 12 5 1 0 0		Payer Fee. Self.
Received from Manaji Anandrao Sinda, Rupees Forty-one, annas twelve and pies five. A.B. Patil. C.D. Kulkarni. No receipt for Land Revenue is valid unless it is in this form. Every payer of Land Revenue is entitled to see his khata free of charge.													

A-3494-18-B.

10.

1. Date 6th January 1913.
 2. Khata No. 19.
 3. Kabjedar and payer—
 Shivaji Balaji in Person (1910-11)

15 15 0 33 5 6

49 4 6

Village Nahigaon.
 Taluka Bulsar.
 Khata No. 19.



Receipt No. 10.
 Date 6th January 1913.

Consolidated L. R.			Payer
Arrears	Fixed	Fluctuating	
Rs. a. p. 15 15 0 (1910-11).	Rs. a. p. 33 5 6	Rs. a. p.	Self.

Received from Shivaji Balaji, Rupees Forty-nine, annas four and pies six
A.B., C.D.,
 Patil. Kulkarni.
 No receipt for Land Revenue is valid unless it is in this form.
 Every payer of Land Revenue is entitled to see his khata free of charge.

11.

1. Date 6th January 1913.
 2. Khata No. 24.
 3. Kabjedar and payer—
 Farms and sales—
 Ramchandra Govind in Person

21 4 0

Fruits

2 2 0

2 2 0

Village Nahigaon.
 Taluka Bulsar.
 Khata No. 24.



Receipt No. 11.
 Date 8th January 1913.

Consolidated L. R.			Payer
Arrears.	Fixed.	Fluctuating	
Rs. a. p.	Rs. a. p. Fruits ..	Rs. a. p. 2 2 0	

Received from Ramchandra Govind, Rupees Two and annas two only.
A.B., C.D.,
 Patil. Kulkarni.
 No receipt for Land Revenue is valid unless it is in this form.
 Every payer of Land Revenue is entitled to see his khata free of charge.

12.

Village Nahigaon.
 Taluka Bulsar.
 Khata No.




Receipt No. 12.
 Date.

Consolidated L. R.			Payer
Arrears.	Fixed.	Fluctuating	
Rs. a. p.	Rs. a. p.	Rs. a. p.	

Received from
 Patil. Kulkarni.
 No receipt for Land Revenue is valid unless it is in this form.
 Every payer of Land Revenue is entitled to see his khata free of charge.

VILLAGE FORM IX (IRRIGATION)

Serial No. and date	No in V. F. VIII-B (Irrigation).	Name of irrigator and payer	Year		Kharif	Rabi	Local Fund Cess		Daily and Progressive total.	Date	Village	, Taluka											
			Arrears				Arrears	Current		Irrigation Khata No.	Arrears	Kharif	Rabi	Local Fund Cess.									
										Received from _____ by hand of _____ Rupees () in words (Signed) _____ (Signed) _____ Kulkarni. Patil.													
										Date	Village	, Taluka											
										Irrigation khata No. _____  <table border="1"> <thead> <tr> <th>Arrears</th> <th>Kharif</th> <th>Rabi</th> <th>Local Fund Cess</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Arrears	Kharif	Rabi	Local Fund Cess				
Arrears	Kharif	Rabi	Local Fund Cess																				
										Received from _____ by hand of _____ Rupees () in words Signed) _____ (Signed) _____ Kulkarni Patil.													

VILLAGE FORM IX (LAND IMPROVEMENT)

Serial No. and date (1)	No. in Village Form VIII-A (Land Improvement) (2)	Name of Kabjedar and Payer (3)	Arrears year (4)	Current (5)	Daily and Progressive Total (6)	Date, Land, Khata No. (7)	Improvement (8)	Village	Taluka	Receipt No.	
								(Crown Mark) (9)	Arrears (10)	Current (11)	Total (12)
						Received from				by hand of	
						Rupees (		) in words			
						(Signed)..... Kulkarni.				(Signed)..... Patil.	

(G.R., A. & F.D., No. S.C.S. 2453, dated 14th June 1955.)

Summary to be appended at end of year

	Col. 4	Col. 5	Col. 6	Col. 7	
Similar entries for subsequent Dates and Months.	13 14 0	473* 0 9	56 7 3	..	*Includes 14-3-0 over-collections.
Year's Total ..	35 2 0	552 7 8	132 15 9	805 9 5	Net cash collected at village.
Overcollections brought forward from last year.	..	Nil	..	Nil	
Add collected at Taluka .. ..	..	144 1 0	40 0 0	184 7 0	
Gross Collections	35 2 0	696 8 8	172 15 9	989 10 5	
Less Collections on other accounts .. ..	..	..	..	85 0 0	
Overcollections deducted :—	..	..	..	904 10 5	
(i) Refunded by Taluka on 25-7-13 or to be refunded.	..	2 0 0	..	2 0 0	
(ii) Items of 2 as. or less .. ..	..	Nil	..	Nil	
(iii) Transferred to credit of next year (whether old or new Fazil).	..	12 3 0	..	12 3 0	
Net Collections for Current year C. L. R.	35 2 0	682 5 8	172 15 9	890 7 5	(Signed)
					Kulkarni.

Remarks on V. F. IX

This is a simple and easily intelligible form. It is supplied printed with detachable * counterfoils. The first and most peremptory rule for K. is that he shall give a receipt—though for some items he has forms of receipt different from V. F. IX (e.g. Tagavi, grazing fees, irrigation)—for every sum, however, large or small, which he receives on behalf of G. immediately that he receives it. If K. is walking from his village to Taluka, and meets a rayat who offers him any payment, K. must accept it unless he knows quite well that there is no such payment due. He should not refuse an amount because it is not the full amount due. If a rayat owes Rs. 20 and offers Rs. 15 the acceptance by K. of Rs. 15 does not amount to an acquittance for the remaining Rs. 5. But if K. has not got V. F. IX with him at the moment when money is offered, even so, it would not often be wise to refuse to receive it, because it might give the rayat unnecessary trouble in walking many miles on another occasion to the village or possibly he might even spend the money if it is not accepted when first offered. If then K. has not got his receipt book with him he may write a provisional and "kaccha" receipt on any piece of paper he can get, subject to his replacing this by a proper receipt from V. F. IX as soon as he gets back to his office.

2. Ordinarily the proper procedure for K. in collecting money is to sit at the Chaudi with the Patel † and to have in front of him the L. R. Daftar. When a rayat tenders money K. will look up V. F. VIII-B and see what is due. If the rayat wishes to discuss or argue the details, or even expresses a wish to verify them for himself, he can refer back to V. F. IV, VII, and VIII-B of last year; and must shew them to the rayat if he wishes to see them. As soon as he finds out what amount he should properly receive, he should collect it or as much of it as he can and should immediately fill up the receipt form on both sides, foil and counterfoil, posting the amounts under the proper heads shown and the Patel should also sign. But if the Patel is ill, or absent unavoidably, a receipt signed by K. only is quite valid. The Patel is responsible only for the cash handed to him and signed for at the day's close; but if he signs a receipt he is also responsible for the statement that that amount was actually received. But of course he is not responsible for details or for bringing the amount properly into the accounts.

3. It would save a lot of trouble if the name of the village and taluka were stamped with a rubber-stamp on every receipt instead of writing (*vide* General Remarks page 3). All the forms could be stamped in advance.

4. The only heads recognised in the receipt book are (a) *arrears*, of all kinds and all years together; (b) *fixed revenue*, Khalsa, Inam and N. A. all together; (c) *fluctuating revenue*. All items are treated as "consolidated" even the fluctuating items not carrying L. F. so that L. F. is not

*We are indebted to Mr. J. B. Waccha, B.A., B.Sc., for a device which further reduces the bulk of paper. It is best understood by seeing how the standard form is now printed.

†See R. 3845-83: but in Ratnagiri and Thana the rule is not observed.

separately shown. The nature on the item of fluctuating revenue is written in one or two words in the manner shown in the specimen.

5. If the money tendered is in respect of two or more Khatas, there must be a separate receipt for each Khata (the saving of a few forms not being worth the risk of confusion) and if two separate persons tender money in one Khata a separate receipt must be given to each. Whenever money is tendered to K. he should ascertain if it is on behalf of the person tendering it or if it is for credit in some other persons's Khata. If it is tendered in pursuance of an agreement of tenancy or otherwise K. must accept it for the purpose for which it is offered. But he must remember, subject to any such circumstances, that in the first place the current year's fixed L. R. demand must be satisfied. After that, arrears should be cleared off, first the unauthorised, e.g. *see* Khata No. 19; if Shivaji brought Rs. 75 and asked K. first to credit the full amount of his unauthorised arrears (Rs. 15-15-0) and then to credit the balance to current revenue demand, K. must refuse. He must first credit Rs. 65-5-6 for the current demand (or if he has received M's. remission order for Rs. 7-15-6 before the money is tendered, then he must first credit Rs. 57-6-0 to current revenue), and then the balance towards clearing off the arrears. But it will be noticed also that the first instalment of current revenue was paid by Shivaji on due date and then K. credited also the arrears. If K. felt fairly confident that Shivaji would in March pay up the remaining amount of Rs. 24-6-0 then he was justified in doing this as the second instalment is not a "demand" until its date comes round. If the first instalment is not paid in time both instalments become due and should be shown as due in the Coercive Process Forms (Notice Fee Schedule). Otherwise K. would sometimes be obliged to make two sets of Coercive Processes against one person in the same year. But if Shivaji, though himself in arrears tenders money on behalf of Ganpatrao under a tenancy contract then K. must so accept it. (*For a discussion of the proper priority of credit recoveries of suspended arrears, see R. 1883-10, and 5325-10.*)

6. When money is not tendered by the Khatedar himself, but by some other person the receipt will be issued to this person. For instance, *see* receipt No. 3; it would be most improper to write this out and instead of giving the counterfoil to Raghu Rama to retain it and promise to give it Manaji on some future occasion. This would be a breach of the peremptory rule that K. must give a receipt *to the person paying the money* immediately he receives it. Any such practice as that of receiving money from a number of persons and writing out particulars on a rough piece of paper and then telling them to come on a subsequent date and take their receipts is exceedingly irregular, and moreover, it is entirely unnecessary. It is far *less trouble* to write the receipts in the proper form at once. Of course the special case referred to in paragraph 1 above will only occur rarely and should not be made an excuse for giving Kaccha receipts when money is brought to the Chaudi itself, or when K. can go to the Chaudi and get his Receipt book without much trouble or delay, or can safely tell the rayats to bring their money to his office.

7. Sometimes the person to whom the receipt is to be given is not on good terms with K. or is engaged in efforts to get him into trouble. Such a person might destroy his receipt and then declare that K. had never given him any receipt but had collected a larger sum than shown in the foil. K. can ask any such person to sign the foil so that it could be identified.

8. But money is sometimes tendered to K. in payment of other dues besides Land Revenue, and dealt with in other Manuals. It would be impossible to attempt to say what sort of payments might be tendered. But collections on account of Excise fees for tapping trees, revenue assigned to L. F. (such as quarry and sand fees) dues for B. M. repaired from G. advances, money due on Civil Court or rent suit decree, and even possibly auction proceeds of unclaimed property might be tendered to K. These amounts if they relate to his village (*see* paragraph 13 below) he also should receive for transmission to Taluka and he must in all cases obey the rule of giving a receipt. For cattle-pound, for Tagavi, and for irrigation canal revenue he (or the Patel) is provided with separate Receipt-book forms. Sometimes also for grazing fees; but they being Tharavband items must pass through the Day-book, Makta Khata, and V. F. IV; but details will be excluded. He has a separate form and he is only required to credit the total by Chalan into the Treasury. But for all extraneous amounts for which K. has not got a separate special Receipt book, he must give a receipt from V. F. IX. When he does so of course he will not shew details under C. L. R. either in the foil or the counterfoil, but he will write the nature of the receipt across those columns, as shewn, in such a way that he cannot possibly add that amount into the totals of C. L. R. Income tax is, however, not allowed to be credited in the village at all (F. 1409-03).

9. L. R. must be sent to the taluka within the month of receipt, i.e., before the 6th of each calendar month, or 31st March; but when it exceeds a certain sum fixed by C. (R. 8573-01 and paragraph 7 of Cmr. N. D.'s report therein) it must be remitted, even if the end of the month has not arrived.

It should be remembered that the amount of work for the Taluka establishment and the Treasury and the I. V. S. is almost the same for every single remittance whether large or small. Therefore, a large number of small remittances should not be allowed if they could possibly be replaced by a small number of large remittances. At the same time it is not desirable for K. or the Patel to retain a large sum of money in hand. If it were lost or stolen they would be responsible and therefore they should not risk delay after the amount exceeds that which they are permitted to keep. For rules for placing guards at the Chaudi, see R. 8576-01. [In Sind Tapedars may retain up to Rs. 100 for not more than 15 days F. 279-20.]

10. At the close of each day (*not at the end of each page*) the column for total balance in hand should be filled in and the collected money should be handed to the Patel, who should sign the last column of the foil, see R. 3845-83; but in Ratnagiri and Thana this rule is not observed. No totals of (4) to (6) should be made until the amount in hand is to be remitted to taluka. Then K. will prepare a chalan and will total those columns and the final (7). Total of pages of the foils since the last chalan can be made and brought forward in pencil. The total that is to be written when the chalan is sent is the total *since the last chalan* and not the progressive total to date. No progressive totals or monthly totals should be made, but only a total at the close of each chalan. The progressive total to date is required for the heading of each chalan and will be made by adding the new chalan total to the last chalan (of which the office copy is on K.'s file). It will be remembered that no money will be kept in hand on the last day of a treasury month. [For a case where currency notes in K.'s possession, overdue for remittance, were burnt, see R. 8752-13.]

11. At the end of the year the totals of all the chalans will be made up so that the total cash collections of the year may be ascertained. The progressive totals will be known from the office copies of the chalans (see remarks to V. F. X). Therefore, there is no necessity for loading V. F. IX with such totals.

12. Each page of the combined Day and Receipt Book will contain six receipts and this rule must be inviolably observed, that all the receipts on the page must be used. It is shown in the specimen that there is no need for using any of the space in the blank foils for making entries of remittances, or balances, or collections at the taluka, or anything else of that sort. If for any extraordinary reason a receipt cannot be issued (as if, for instance, a rayat who pays the amount refuses to accept the receipt on the ground that the details are incorrect or something of that sort; or if some bad mistake is made in writing a foil so that it has to be cancelled and the receipt form cannot be used; or if a payer by M. O. cannot be found) in all such cases the counterfoil must not be detached, but should be pinned down over the spoilt entry on the left hand, after having been cancelled so that it cannot be detached and used fraudulently. Likewise K. must be most careful, when he has written out a receipt, that he actually gets the money. Serious difficulty might be caused if a rayat induced him to write out a receipt by tendering the money and then when it was written out, took the money away and omitted paying it in. K. must count and examine and take possession of the cash before he writes the counterfoil, but he should never allow the payer to depart until he hands over the receipt.

13. The method of entering cash received at the taluka is shown in the form. If K. is not required to give a receipt, of course, no receipt will appear in V. F. IX; but a *note* will be kept (see specimen Receipt No. 4) and the amount added finally at foot of the form, to effect agreement with T. F. IV at the end of the year. But when money is received by a Revenue M. O. (see revised rules R. 402-11, 2058-11 and for Sind R. 582-15) K. issues a receipt if the party can be found, though for such a receipt there will be no cash handed to the Patel but only the M. O. coupon sent with the chalan to the taluka; therefore (7) must remain blank as shown. When M. receives a cash payment, K. is not required to give a receipt, but the payment will of course be noted in VIII-B, when M. informs K. of its recovery.

K. is entirely prohibited from receiving money on behalf of any village of which he is not the K. (R. 3301-82 and L. R. Rule 114). If it comes to his hands in such a way that he must account for it, then he should give a written acknowledgment that he has received it (not in the printed receipt form and send it to the proper village or to the taluka; but must not credit it in his own books and he cannot give a formal valid receipt for it. Even if he realises it under M.'s order by coercive process for some other village, he should send the cash when collected to M. or to the K. of the other village (whoever is nearer) and inform the defaulter that a proper printed receipt can be obtained from the village, in which the amount was due.

14. At the close of the year K. will total up the gross receipts in V. F. IX as shown. He will then add any L. R. receipts intimated as having been received in Taluka and will then make the total of L. R. collections for the year. The gross cash collections of the village may include some items which are not L. R. After deducting those items as shown in the form, then the L. R. cash collections will agree with the total of (4) to (6). Then from the gross collections of L. R. we must deduct overcollections whether they have been refunded or have been transferred to the credit of future years, or remain as unrefunded overcollections. The net collections on account of the year will then tally with the Taluka accounts and also with the "collections" columns of the Test Balance Sheet. Of course, the difference between the net collections and the demand after taking into account all suspensions and remissions is represented by the unauthorized arrears, the total of which must agree with the details worked out in the ledgers VIII-B.

15. If the demand of a village is Rs. 500 due in sums of Rs. 100 each from five persons, and three of those persons pay Rs. 100 each and the fourth pays by mistake Rs. 200, it would not of course be right for K. to report that the demand for the village was Rs. 500 and that Rs. 500 had been collected and therefore there were no arrears. An over-collection must *not be taken into account as a proper collection* against the demand. At the end of the year the gross demand should be equal to the sum total of the proper collections plus the suspensions and remissions and the outstanding unauthorised balance. If there are any over-collections, then they must not be posted as included in collections, but must be separately shown as indicated in V. F. XI and in the individual accounts in VIII-B.

16. The No. of the receipt will be quoted in the ledger Form VIII-B and *vice versa* the VIII-A and B Khata No. will be quoted in the receipt form for purposes of mutual comparison.

15. When an Inspecting officer examines receipts he will call upon the rayats to produce as many as they can; he will first sort them in sequence of the No. of the receipts; and check the entries with the foils of V. F. IX. Then he should *again* sort them in the sequence of the Khata Nos. and should see that the amounts entered in the Khattas are also the same, and ascertain, by asking the rayats, what amount they paid, *see* the caution in para-6, p. 87. It is often found that rayat cannot remember the details of individual payments, but they can name the total amount they paid in the year themselves by their own hands, and they do not know what amount tenants paid for them. In such case of course it is better to examine VIII-B and see if the rayats' statements agree with the total collections therein, rather than lay too much stress on the separate items in V. F. IX.

17. With a view to ensure proper check over the receipt books supplied to the Village Officers, the spare copies of which are often used to cover embezzlement of revenue received by Village Officers, the following instructions are issued by Government:—

(i) The issue and stock of the receipt books (V. F. IX) should be checked by maintaining registers in the appended forms to be kept by the record keeper. The stock of receipt books should be verified at the time when the accounts are closed, and the receipt books should be returned to the talatis after they are duly checked, endorsed and a proper note kept in the respective register about the reissue. Before issue of the receipt books to talatis the Taluka seal should be placed on the joint of the two receipts.

(ii) The talati or kulkarni should maintain a register showing the number of the receipt books and the number of receipts issued to them. They should without fail produce that register before all the inspecting officers for inspection. This register together with the exhausted receipt book should also be examined every time fresh stock is issued by the mamlatdars' office to the talatis and note to that effect made in the register by the person issuing the fresh stock.

(iii) The taluka officers should see that the number of receipt books issued to the village officers is not in excess of their reasonable requirements and that all receipt books issued from the Taluka are given a serial number for the current revenue year.

(iv) The talati or kulkarni should see that receipts are not issued from spare copies of the receipt book until the one in use has been fully exhausted.

(v) The talati should be strictly enjoined to restrict the issue of kachcha receipts to unavoidable cases only and even then he should as soon as possible issue pacca receipts in place of the kachcha receipts issued by them, take the kachcha receipts back and make a note about it on V. F. IX on the foil and preserve the kachcha receipts on record for purposes of check.

(vi) The circle inspector, mamlatdar and other inspecting officer should make it a point to inspect the registers mentioned in instruction (ii) and also make inquiries in the village about the issue of kachcha receipts.

(vii) At the time of the annual checking of accounts at the taluka by the mamlatdar and the subsequent Jamabandi by the Prant Officer and the Collector, particular attention should be paid to the checking of these registers and seeing that the entries in the village registers tally with those in the taluka registers.

(viii) Any attempt to disregard these instructions or any instance of such disregard should be dealt with severely.

(G. R., R. D., Nos. 87/39 of 2nd August 1939 and 21st June 1940.)

18. K. should issue receipt for the recoveris in respect of Land Improvement Schemes in the Form V. F. IX (Land Improvement), (G. R., A and F. D., No. S. C. S. 2453, dated 14th June 1955).

Froms showing the account of V. F. IX—Land Revenue, Irrigation and Tagai—received from the press and issued to the talati, taluka, district, for the year 19 .

Opening balance on 1st August 19 .	Number of books received as per annual indent	Books issued to talatis			Talati's signature in token of receipt and date
Number of books containing 160 receipts		Name of village	Number of books issued	Number of receipts	
(1)	(2)	(3)	(4)	(5)	(6)
25	200	A	2	320	XYZ
		B	4	640	XXX
		x	x	x	
			210		
		Balance ..	15		

Form showing the account of V. F. IX-A received from the press and issued to the talati, taluka, district, for the year 19 .

Opening balance on 1st August 19 .	Number of books received as per annual indent	Books issued to talatis			Talati's signature in token of receipt and date
Number of books containing 160 receipts		Name of village	Number of books issued	Number of receipts	
(1)	(2)	(3)	(4)	(5)	(6)
Irrigation 10	30	A	2	320	XYZ
		B	4	640	XXX
		x	x	x	
			35		
		Balance ..	5		

Form showing the account of Tagai Receipt Books received from the press issued to the talati, taluka, district, for the year 19 .

Opening balance on 1st August 19 .	Number of books received as per annual indent	Books issued to talatis			Talati's signature in token of receipt and date
Number of books containing 160 receipts		Name of village	Number of books issued	Number of receipts	
(1)	(2)	(3)	(4)	(5)	(6)
Tagai 4	20	A	2	320	XYZ
		B	4	640	XXX
		x	x	x	
			20		
		Balance ..	4		

FORM No. 2.

No. 2

ISSUED TO TALATIS

TALUKA

Number of books received back into record room

1939			1940			1941			1942			Remarks
Serial number of book	Number of receipts	Date of issue	Serial number of book	Number of receipts	Date of issue	Serial number of book	Number of receipts	Date of issue	Serial number of book	Number of receipts	Date of issue	
..	I — 39	1 to 160	..	II — 39	1 to 160	..	..	..	..	Book No. II re-issued for 1939 using the unused receipts Nos. 85 to 160. (Signed) C. D. Record Karkun. 1940.
..	I — 40	1 to 160	..	..	..	..	Book No. II of 1940 re-issued for using receipts Nos. 26 to 160. (Signed) R. K. Record Karkun. 1941.
..	Book No. I re-issued for using receipts Nos. 51 to 160. (Signed).... Record Keeper. September 1940.
..	Book No. I re-issued for using receipts Nos. 105 to 160. (Signed).... Record Keeper. September 1940.
..	Book No. I—39, re-issued for using receipts Nos. 74 to 160. (Signed).... Record Keeper. September 1940.

FORM No. 3

Register of stock of books of V. F. IX to be maintained by..... kulkarni or talati village taluka.

Received from taluka				Return to taluka					Serial number of unused counterfoils if any and reasons for non-issue	Signature of Record Keeper for having received the books and date	Initials of Inspecting Officers and dates
On (Date)	Serial number of books	For what revenue	Receipt numbers (from to)	On (Date)	Book number	Receipt numbers (from to)	(a) Begun on and (b) Completed on				
							(a)	(b)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
5th September 1939.	I	Land Revenue.	1 to 160	10th September 1940.	I	1 to 160	10th January 1940.	5th April 1940.	Receipt No. 129 cancelled as it was wrongly used for assessment belonging to village B.	Book No. I—39, received in the taluka: 10th September 1940.	Ex... Seen. (Signed) Seen. (Signed) C. I. Extra II K. D. I. 15th January 1910.
	II	Do.	1 to 160	..	II	Do. ..	6th April 1940.	..	..	Book No. II—39, re-issued for using receipts Nos. 65 to 160. (Signed) C. D. Record Keeper. 10th September 1940.	Seen. (Signed) Seen. (Signed) Mamlatdar. Prant.
Do. ..	I	Irrigation ..	1 to 160	..	..	..	..	..	..	Re-issued for issuing receipts Nos. 74 to 160. (Signed) C. D. Record Keeper. 10th September 1940.	
Do. ..	I	Tagai ..	1 to 160	..	..	..	..	..	..	Re-issued for using receipts from 51 to 160. (Signed) C. D. Record Keeper. 10th September 1940.	

VILLAGE FORM X.

Village Nahigaon, Taluka Bulsar.

Chalan No. III.		C. L. R.			
		Arrears	Fixed	Fluctuating	Total
Entries in V. F. IX	.. .. Demand*	49 15 0	867 12 7*		
From receipt No. 7	.. .. Previous collections			113 6 6	113 6 6
To receipt No. 11	.. .. Taluka		144 1 0		144 1 0
	.. .. As per this chalan	21 4 0	79 6 11	3 2 0	103 12 11
					361 4 5
Arrears of C. L. R. 1910-1911		21 4 0			
Current year		<i>Details of coin, etc.</i>			
Fixed	144 1 0 by M. O.	Notes	60 0 0		
		Gold	30 0 0		
79 6 11		Silver	13 0 0		
		Nickel	0 8 0		
		Copper	0 4 11		
Fluctuating	} Fruits Record fee	2 2 0			103 12 11
		1 0 0			144 1 0
					247 13 11
		3 2 0			
Total	..	247 13 11			

Rupees one hundred and three, annas twelve and pies eleven in cash and Rupees one hundred and forty-four, annas one only by Money Order.

Remitted by hand of *Dhed Mavla Daji*

Dated 6-1-13.

(Sd.) K.

Patil.

Received 4-50 p. m. on 6-1-13.

(Sd.) Aval Karkun.

Posted in T. F. IV

(Sd.) Jamabandi Karkun.

Rs. 103 12 11 } Rupees one hundred and three, annas twelve
+ 144 1 0 } and pies eleven only and Rupees one hundred
and forty-four, anna one by Money Order.

Credited in L. R. Receipt Register.

Dated 7-1-13

Dated 7-1-13.

(Sd.)

(Sd.)

Shroff Karkun

Aval Karkun or Mamlatdar.

*K. could not know the final demand so early. He should give the final gross demand as it stood on last August 1st (Rs. 681-13-7) from V. F. V. with any important known modification (185-15 C. I. R. on N. A. land) [see page 224, para. (b) note].

VILLAGE FORM X (Irrigation)

Village Chalan No.	Arrears			Current			Local Fund Cess	
				Kharif	Rabi	Others	Arrears	Current
Demand	Year	Year	Year					
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Previous Collections ..								
Amount remitted with this chalan.								
Receipt Numbers from to								
Total Collections ..								
Arrears								

Rupees (.....)
remitted with

Date (Signed) (Signed).....

Patil. Kulkarni

Rupees

Credited in Irrigation Revenue Register.

(Signed) (Signed)

Treasury Clerk.

Aval Karkun
or Mamlatdar.

VILLAGE FORM X (Land Improvement)

Village Chalan No.	Arrears			Current	Total
	Demand	Year	Year			Year	Rs. a. p.	Rs. a. p.
Previous collections					
Amount remitted with this Chalan					
Receipt Nos. From To					
Total Collections ..					
Arrears ..					

Rupees ()

Remitted with

Date

Rupees

(Signed).....,

Patil.

(Signed).....,

Kulkarni.

Credited in the register for loans advanced for Land Improvement Schemes.

(Signed).....,

Treasury Clerk.

(Signed).....,

Aval Karkun or Mamladar.

(G. R. A. & F. D., No. S.C.S. 2453, dated 14th June 1955.)

Remarks on V. F. X.

This is submitted in duplicate and in the case of irrigation revenue in triplicate whenever a remittance is made to the Taluka and bears the signatures of the Patel and Talathi or K. In the first place it is designed to secure that there shall be no important discrepancy between the Taluka and the Village accounts. Therefore, the progressive total of all remittances service August 1 are given in each chalan so that the taluka Karkuns can see that there has been no omission to credit any remittance. This progressive total is divided into arrears, fixed and fluctuating revenue so that if there is any error of classification between these three heads it can be immediately detected and set right. If this is correctly done there is little difficulty in comparing the totals of V. F. IX and T. F. V. at the end of the year. If the last chalan of the year sent by K. agrees with M's accounts then all the intermediate posting must also agree. In Thana, all (order R. 4959-15) villages were allowed to remit to Taluka by Money Order when the amount is not large; and the commission is paid from C.'s contract grant; for details see B. progs. R. D. 1288-13. With C.'s sanction all villages may now so remit sums not exceeding Rs. 50 (F. 279-20).

2. It is essential that there should be a separate chalan for each village. Sometimes one K. is in charge of as many as ten small villages. In such cases he must send ten chalans each in duplicate and in case of irrigation revenue in triplicate, but he may be allowed to put all the cash with a single memo in one bag and to give the details of coin, notes, etc., on only one of the ten chalans. The practice, which existed in Kolaba, of allowing the dues of several villages to be sent on one chalan, is entirely impossible in the present system of accounts; and with printed chalan forms, the clerical labour of writing them separately is not appreciable.

3. Of the two copies submitted one of course remains at the Taluka and the second comes back to K and in the case of irrigation revenue the third copy is sent to the Administrator of the Local Fund concerned. He must see that it is properly signed and that the correct amount has been acknowledged. This is his chief protection. If there is any delay in the receipt of the chalan properly received or any discrepancy in the amount, he must immediately investigate and report it.

4. Details of fluctuating revenue are needed in the chalans to enable M to identify the items: especially for items not ordered by or through M, such as thorns, record, fees, etc. In Bijapur, counterfoils of grazing passes are sent with the chalans for verification and return to K.

5. Details of coin are given so that if there is any shortage M may be able to see in which item the error has occurred. The details also assist the Shroff Karkun.

Remittance rules are as follows (F. 5044-89 amended by F. 279/20) (Sind Rules are in F. 1360-15):—

(i) The cash must be counted by K. in presence of the carriers and Patil and placed in a bag or other package together with a slip showing the amount. The package should then be tied and the knot sealed in the ordinary way (without use of any official seal) and a paper bearing K.'s signature should be pasted over the knot.

(ii) Two village servants (or one, if not more than Rs. 100) must go with each remittance. The village officers are responsible for seeing that they are trustworthy and fit persons. If the village is near the Taluka and there is not more than one village servant available, either K. or the Patel should accompany him.

(iii) Send the remittance so that it will reach the Taluka during working hours. A box must be kept at the sub-treasury outside the guard room for the deposit of remittances which by any mis-chance arrive after the sub-treasury closes. The officer in charge of the police or other treasury guard must place and additional seal on the sealed package containing the late remittance in the presence of the village servants who bring the cash. The box must then be properly packed, fastened and sealed by the officer in charge of the guard in the presence of the village servants who bring the cash. One of the village servants must remain present until the sub-treasury reopens.

(iv) As soon as the remittance reaches the Taluka or is taken out from the guards, custody on reopening the treasury, before it is examined, first of all it must be taken before A. K. who must note the time of receipt and initial the chalan.

(v) Then the carriers will watch the shroffing of the coin and wait until they get the fully signed duplicate chalan to take back to K.

6. If during the examination of the coin any light-weight or counterfeit or otherwise unacceptable coin is found, still the whole amount of the remittance will be made up by an advance

from M.'s permanent advance. He will then send back to K. with the duplicate signed chalan any bad, cut or unreceivable coin and require the village officers to make up the deficiency. The deficiency, when recovered, will be re-credited to the permanent advance. Thus such deficiencies will not pass through any other village accounts. Of course, if K. or the Patel knows from which rayat the defective coin was collected they will make the recovery from him. If a coin has been lost in transit by the carriers they will recover from them. If they cannot tell how the deficiency arose they must make it good themselves or settle it with M. Any such discussion will only concern M.'s permanent advance and not affect L. R. accounts at all.

7. If, however, a deficiency is very serious, say Rs. 10 or more, then the matter must be reported to P. and the remittance should be sealed and locked up in presence of the carriers and the chalan will be rejected and K. will have to make a fresh chalan for the correct amount received at the Treasury and show the remainder (lost or otherwise deficient) as a balance remaining with village officers in V. F. IX. Such occurrences are extremely rare and will require special orders.

8. For remittances of revenue other than L. R. a much simpler form of chalan(Xa) is to be used. The same rules and general remarks apply to this chalan also.

9. It will be observed that both chalans require that not only should the cash be credited in proper Cash Book, but the amount should also be posted in the proper Ledger at once before the chalan is signed. This point is dealt with in the Taluka accounts; but so far as K. is concerned the signed chalan would not be insufficient if the Ledger postings had not been noted. All that he requires for his acquittance is that the amount must be posted and acknowledged as received in the Cash Book. In order that M. may see that K. has been properly advised of all collections at the Taluka, and has noted them in V. F. VIII-B (and given a receipt if required) such Taluka collections are added as shown in the specimen. This ensures complete agreement between V. F. X and T. F. IV.

10. K. should send the amounts recovered in respect of Land Improvement Schemes to M along with chalans in the Form V. F. X (Land Improvement). (G.R., A. & F. D., No. S.C.S.-2453 dated 14th June 1955.)

VILLAGE FORM Xa.

Form of Chalan for Pure Local Fund or Excise, Police or other items of Revenue received at the Village

<i>Village</i>		<i>Taluka</i>
Chalan No.		Entries in V. F. IX Nos.
Items	Amount	Details of Remittance
Separate Chalans should be sent for items creditable to different heads. (Such as Excise, Forest, Local Boards)		Notes ..
		Gold ..
		Silver ..
		Nickel ..
		Copper ..
Total ..		Total (in words) Rs.
Remitted by hand of		Date and time of Receipt
<i>Dated</i>	Kulkarni Patel	Aval Karkun
Posted in Ledger No.		No.
Date		Rs. (in words)
Karkun.		Credited in T. F. No.
Date		Aval Karkun or Mamlatdar.
Shroff Karkun.		

N.B.—This form will be rarely required, and should to be written in duplicate, in manuscript.

COERCIVE PROCESSES

Unfortunately we shall next have to consider the action which K. must take when revenue is not paid according to demand. He and the Patel must first of course exhaust their powers of collection by ordinary persuasion, but they must not allow too long a time to elapse. When they feel that it will be difficult to collect the outstanding in good time without recourse to coercive measures, K. must not delay. The longer he leaves it the more trouble he will give himself. Without arrears or with a small number of arrear entries, the village accounts are easy and simple. But if a number of unauthorised arrears accumulate, the complication and labour required for keeping the accounts is easily doubled.

2. Recourse is first had to those forms of coercion up to and inclusive of the sale of movable property, which we call *minor* coercions. When those have proved unsuccessful, we have to resort to the more serious steps of attaching and selling or forfeiting land, etc. Among the minor coercions it should not be forgotten that Tagavi and (in irrigated villages) certificates for water can be refused to defaulters. If a defaulter is the holder of a C. A. or has other dues from G. these can be appropriated to meet the arrears. K. will be instructed by standing orders and orally by M. from time to time and according to the season and the condition of the village, how far he should press coercive measures. But under the present system by which suspensions are ordinarily granted when the state of the crops require them, *prima facie* it is the duty of K. to take all lawful coercive measures as soon as demands which have not been suspended become overdue.

He will observe the law, sec. 60 (1), Civil Procedure Code, V of 1908, in the attachment of movables and will not break open dwelling-houses or doors nor seize agricultural cattle, implements, clothing or utensils or materials of houses occupied by agriculturists which are not permitted by law to be seized. C.'s decision as to whether property is rightly seized or not is final (R. 2179-91).

3. The first step is the issue of notices. Every rayat knows that he has revenue to pay and it is not necessary *according to law* that a notice should be issued. If C. or M. so directs, notices can be dispensed with and attachments of crops or other movables can be made the first step, but the following form presumes that the notice will be first given. K. will first of all prepare a schedule of defaulters. Then he will send a report to M. and get notices signed and sealed; A. K. may sign [R. 5295 (72)-11], the notice fee will be entered in the Taluka accounts and in the Rgr. of Coercive Processes which will be kept at the Taluka only. The following form sufficiently explains itself:—

Minor Coercive Process Form I.

Report

To the Mamlatdar Saheb of

Notices on defaulters as detailed in the accompanying schedule are submitted herewith for being signed and sealed:—

Khata No.	Name	Amount of arrears	Fee	Date of service	Date of payment
(1)	(2)	(3)	(4)	(5)	(6)

Patel and K.

Order

Notices are returned, signed and sealed. They should be served and arrears with notice fees should be recovered. If the amount is not paid within the time allowed in the notice, movable property should be attached according to law, and Yadis of attachment with proclamation for sale should be submitted.

Dated

(Sd.) M.

Through

the Jamabandi Karkun to post the notice fees in T. F. IV and the Coercive Process Register, T. F. VI.

Noted.

(Sd.) J. Karkun.

Report.

Persons as shown in the schedule have paid. Those who had paid before actual issue of the notice are also shown, and orders are solicited whether the fees should be cancelled* in these cases. The following persons not having paid their movable property is attached as per individual attachment Yadis appended and the proclamations for sale submitted :—

Khata No. (1)	Name (2)	Amount still due including notice fee (3)	Date of attachment (4)	Date of sale (5)	Sum realised (6)	(7)
						If no attachable property is found the fact should be shown in the statement.

Patel and K.

Reply : Dates of auctions are fixed for (22-3-13) and Karkun.....is directed to hold them. Notice fees are cancelled for Khatas Nos. (or, have been remitted by P. for Nos.)

Dated

Through

M.

the Jamabandi Karkun to note the remission of fees and the attachments in T. F. IV and VI.

Noted.

Jambandi Karkun.

Report of K. to M.

Sales took place on and the results are shown in the statement. Rs. after deducting the sale expenses† are credited in the defaulters' Khatas and receipts in the name of purchasers are given. Payments before conclusion of sale are shown in the above schedule. For those defaulters still remaining (Khata Nos.) separate Yadis are being sent for further action.

Patel and K.

File

M.

* M. can cancel a notice fee if the notice was issued by mistake or unnecessarily (dues having been paid before its issue) ; but only C. or P. can remit a fee for a notice properly issued (even if payment is made before actual service.) [See R. 5295 (73)-11.]

† Sale expenses can be remitted only by C. with Cmr.'s sanction. For this and all auction powers and rules, see L. R. Rules 127-129.

When all the cases which can be dealt with on a general schedule or list have been exhausted, then on proceeding to the major forms of coercion K. will make a separate report in each case, thus:—

Major Coercive Process Form II.

To
 The Mamlatdar Saheb,
 Khata No.
 Defaulter's name.
 Amount still due.
 Date of service of notice.
 Date of sale of movables, if any.
 Whether the default is contumacious or due
 to poverty, bad season, etc.
 Whether Tagavi is due or whether there are
 other encumbrances.
 Remarks.

Proclamation in Standard Form R.P. 2 and 3 combined for the sale of right, title and interest of the defaulter in the immovable property named in the notice is herewith submitted for approval and orders. (If part only of the holding is to be sold, the remainder may be struck out.)

Patel and K.

To the Assistant Collector for orders.

(Signed) Mamlatdar.

Order: Notices of sale are returned duly approved and signed for being published according to law and action accordingly.

Assistant Collector.

Jamabandi Karkun to take notes in T. F. VI.

M

Noted.
 J. Karkun.

K. to report result of the process.

(Signed) M.

[Should it be necessary to complete sale of the land, or to forfeit the holding or to attach other immovable property, or to issue a warrant of arrest, the case will continue in correspondence form.]

When a defaulter's land has been forfeited or regranted on New Tenure or transferred to his Tenant (L. R. R. 120) without sale, the un recovered arrears are cancelled as a *remission*. After exhausting all efforts at recovery, or upon seeing that they are hopeless, the balance can be written off (*not remitted*); it is better to do this promptly than to continue the account. C. has power to write off all irrecoverable items up to Rs. 100 (*see* L. R. R. Order V.) and Cmr. up to Rs. 200 [F. 4653 (9)-08].

The Major Coercive Process Form requires no comment. As each order is issued from the Taluka, M. will see that the particulars he requires for his Register of Process T. F. VI are extracted.

It must be remembered that when a purchaser at a sale of movables or of land pays any amount to K. or at the Taluka, the amount must be credited in the Khata of the defaulter "by the hand of" the purchaser. Only sale expenses, if any, are ordered to be deducted, may be separately credited to Misc. L. R. In this case the entry in V. F. IV would refer to the sale case as its authority. If the amount realised exceeds the dues, then of course the excess recovery is an "overcollection" and will be refunded to the defaulter, or if he chooses, it can be carried forward to the credit of next year or of any other account he has.

Notices threatening forfeiture (R. P. 4) are signed by M. [R. 5295 (75)—11];

Notices of sale after forfeiture (R. P.1) by. P.

VILLAGE FORM XI

Village Nahigaon, Taluka Bulsar.

Trial Balance Sheet of all Tharav

Account No. (1)	Name (2)	Area			Naksan on Inams. (6)	Consolidated					
		Khalsa (including specially reduced). (3)	Inam (4)	Non-agricultural.* (5)		Arrears*					
						Suspended			Unauthorised		
						1909-1910 (7)	1910-1911 (8)	1911-1912 (9)	1910-1911 (10)	1911-1912 (11)	Other years (12)
		A. g.	A. g.	A. g.	Rs. a. p.						
1	Balkrishna Vasudev	25 30	24 20	25 0	52 8 0						
2	Ganpatrao Balventrao	0 10	2 4	..	3 0 0						
3	Balu Mathu	1 17									
4†	Bhozinath Ramlal	26 2					5 5		5 5		
							Suspended (E) ..	5 5			
5	Genu Mathu	1 18									
7	Laxmibai widow of Anandrao ..	0 21									
8	Manaji Anandrao Shinde	21 4	6 6	0 20	5 0 0	8 8					
						8 8	Remission (A) ..	8 8			
							Collection ..				
9†	Manilal Hirashanker and others		15 20		20 8 0						
							Collection ..				
							Balance ..				
10	Mathu Maruti	2 35									
11	Narayan Kulkarni	6 20	22 10	2 20	29 8 0						
12	Narsinhrao Balvant	0 11	12 17	11 8				5 5			
								4 5			
								1 0			
13	Raghu Rama Mali	8 3									
							Remission (B) ..				
							Collection ..				
14	Raghunath Balwant	12 14									
16†	Reverend Mr. S'illidy			1 0	18 0 0 N.A.				4 4		
							Collection ..				5 5
17	Sarjerao Bhivrao	4 23	10 5		15 11 6						
18	Shankar Hari Dhamdhere	11 38									
19	Shivaji Balaji and others	25 0							15 15		
							Remission (C) ..				
							Collection ..		15 15		
20	Shivram Shankar Bhatt		10 15		8 14 0						
21	Trimbak Narayan		16 4		10 13 6						
22	Tukaram Antaji	7 8									
23	Vithal Ramchandra	42 23	3 8		2 3 6						
							Remission (D)				
							Suspension (F) ..				
							Collection ..				
24	Farms and Sales (Makta)						Collection ..				
							Balance ..				
	TEST EQUATION										
	Items in V.F. V. (unless otherwise stated).	P+q+s +t.	r	v	l+x		V.F.	VIII-B	of	last	year.
	Total ..	198 7	122 29	40 8	148 2 6 18 0 0	8 8	5 5	5 5	25 8	5 5	
					Ordinary Inams .. N.A. Inam.						

FORM XI

band, Items, A. D. 1912-1913

Revenue			Fluctuating Miscellaneous Revenue. (16)	Gross Demand. (17)	Remissions or write-off (18)	Suspensions* (19)	Collections (20)	Unauthorized Balance* (21)	Overcollection or collection future years. (22)	Installments		Remarks (25)	
Current year										5th January 1913 (23)	5th March 1913 (24)		
Fixed													
Khalsa (13)	Inam (14)	Non-Agric- ultural* (15)											
10 0 0	11 4 0	132 13 0		154 1 0			154 1 0			144 1 0	10 0 0		
0 2 3	0 3 0			0 5 3			0 5 3			0 5 3			
1 7 0				1 7 0			1 7 0			1 7 0			
23 10 3				34 4 3			28 15 3			23 4 3	11 0 0		
						5 5 0							
1 10 3			22 2 0	23 13 0			23 13 0			1 10 3			
0 6 6				0 6 6			0 6 6			0 6 6			
13 0 3	2 7 0	32 5 2	59 7 0	115 11 5						49 4 5	7 0 0		
					8 8 0								
13 0 3	2 7 0 11 6 0	32 5 2	59 7 0	11 6 0			107 3 5			6 6 0	5 0 0		
	7 6 0						7 6 0						
	4 0 0							4 0 0					
3 6 3				3 6 3			3 6 3			3 6 3			
10 10 0	18 5 0	53 2 0		82 1 0			82 1 0			68 1 0	14 0 0		
0 9 9	19 14 9	186 8 6		212 6 0						202 6 0	10 0 0		
	9 9	186 8 6					211 6 0		1 0 0				
.7 2 3			28 11 0	45 13 3						9 2 3	8 0 0		
4 4 0					4 4 0								
12 14 3			28 11 0				41 9 3		4 4 0				
8 8 0				12 12 0			12 12 0			8 12 0	4 0 0		
		3 4 0		3 4 0						3 4 0			
		3 4 0					3 4 0		2 0 0			Refunded on 25-7-13	
9 3 9	5 12 9			20 5 6			20 5 6			13 5 6	7 0 0		
13 11 0				13 11 0			13 11 0			7 11 0	6 0 0		
65 5 6				81 4 0						49 4 6	32 0 0		
7 15 6					7 15 6								
57 6 0	4 4 6			4 4 6			73 5 0			4 4 6			
	6 0 0			6 0 0			4 4 6			4 4 6			
							6 0 0		7 15 0	4 0 0	2 0 0		
16 1 3			36 12 0	52 13 3			52 13 3			8 1 3	8 0 0		
27 11 0	1 2 3		22 12 0	51 9 3						14 13 3	14 0 0		
4 4 0					4 4 0								
8 8 0													
14 15 0	1 2 3		22 12 0				38 13 3						
			5 11 0	5 11 0									
			3 3 0										
			2 8 0				3 3 0		2 8 0				
p + q + s + t + L. F. there- on + 1½ as by Dhar- sed.	+ L. F. on + 3 pies.	y + L. F. on (y + x).	aa + dd	arrears + gr	Details over special and V. F. VIII-B	Leaf based on checked by	V. F. IX (last line of Summary on P. 145).	Compare with V. F. VIII-B.	V. F. IX (Summary)	Both instalments 761-4-2 aggregate of Cols. 7, to 15.			
222 9 3	80 11 3	408 0 8	175 7 9	936 11 11	24 15 6	13 13 0	890 7 5	7 8 0	14 3 0	623 4 2	138 0 0		

Abstract

A-3494-21-B

	Consolidated Revenue										Gross Demand (17)	Remissions or writes-off* (18)	Suspensions* (19)	Collections (20)	Unauthorized Balance* (21)	Over-collection or col- lection for future years* (22)	Remarks (23)	
	Arrears*					Current year			Fluctuating Mis- cellaneous Re- venue. (16)									
	Suspended			Unauthorized		Fixed												
	1909-1910 (7)	1910-1911 (8)	1911-1912 (9)	1910-1911 (10)	1911-1912 (11)	Other years (12)	Khalsa (13)	Inam (14)		Non-Agri- cultural.* (15)								
Demand	8 8	5 5	5 5	25 8	5 5	..	222 9 3	80 10 3	408 0 8	175 7 9	936 11 11							
Remissions ..	8 8						16 7 0					24 15 6						
Suspensions ..		5 5					8 8 0						13 13 0					
Collections ..			4 5	25 8	5 5		197 9 9	76 11 3	408 0 8	172 15 9			890 7 5			‡14 3 0		
Unauthorized ..			1 0					4 0 0		2 3 0				7 8 0 13 13 0		author- ized.		
														21 5 0		Gross balance.		

Rs. a. p.

‡Refunded by 2 0 0
Taluka on
25th July 1913
or to be re-
funded.
Items of 2 an-
nas less. .. Nil.
Transferred to
credit of next
year (whether
old or new
Fazil). .. 12 3 0

14 3 0

†Details of Remissions, etc. (from special file).

	1909-1910	1912-13
A. Automatic	8 8 0	..
B. Water-logging .. ..	..	4 4 0
C. Failure of rains .. ..	..	7 15 6
D. Diluvion .. ..	..	4 4 0
Total	8 8 0	16 7 6
		24 15 6

Of which out of Khalsa fixed agricultural C. L. R. 8 8 0 .. 16 7 6

This analysis is needed for
Settlement Report Appx. K (old O).
(See Settlement Manual and see p. 233).

A. B.
(Signed) Kulkarni.

VILLAGE FORM XI (Irrigation)

Remarks on V. F. XI.

This account is called the Test Balance Sheet. Its only object is to prevent mistakes. Except in one particular (the details of arrears) it is not the source of any information for Taluka accounts.

2. (1) The occupied area both agricultural and N. A. has been divided up into a very large number of small pieces. Each one of those pieces has been shown in somebody's account and those accounts have been totalled up and form the basis of K.'s collections of revenue. But when we write up V. F. V. (Tharavband), we do not take any notice whatever of these sub-divisions into pieces. We simply take the whole areas as derived from the Abstract of V. F. I and some other forms and work out in lump the whole demand excluding the L. F. If, therefore, K. in posting all the Khatas after sub-dividing all the lands in the Records of Rights has anywhere left out a gunter or dropped a rupee in his arithmetic, the total revenue which he collects and the total amount of land accounted for in his Khatas will not agree with the Tharavband. The object of the Test Balance Sheet is to prove that in all these intricate operations no error has been committed.

(2) N. A. plots out of village site are not added into this Form (*see* Khatas 8 and 12), because the whole area of the village site is deducted as unculturable in the Tharavband. Where there are many such plots and a village site Survey, the accuracy of the detailed postings in V. F. VIII-A should be tested by an extra column in V. F. XI, or a separate memorandum.

(3) Land which is both N. A. and Inam is taken in the Inam column (*see* p. 20) unless it is of class VII which is all taken to N. A.

3. The only other purpose which this account serves is to enable us to keep separate details by years of the authorised and unauthorised arrears. In a fortunate village which has a good K. and no arrears, all these columns can be omitted. Where there are only arrears of one kind (*i.e.*, only authorised or only unauthorised) then the other three columns can be omitted. When there are arrears for one year only, the remaining columns can be dropped. Moreover, if any village with 200 Khatas there were arrears in 5 or 6 Khatas only it would obviously save space and labour to give these arrears in lump against each Khatedar and to give the details in a foot-note rather than rule all these columns for all the 200 Khatas. The abstract, however, must never be abbreviated, unless any category of arrears is entirely wanting. It is sincerely hoped that in no village will it ever be necessary to have so many columns as in our specimen. The total number of columns in this form is 24, but the number in the Third Edition forms which it supersedes was 92, and to these details of remissions had still to be added (R. 2902-12).

4. Special attention is called to the way in which one line is given for demands including arrears according to details, then one line (or more, if necessary) is provided for remissions (including remissions of Misc. L. R. of current year) and again another line for suspensions; then comes a line for collections and finally a line for the unauthorised balance. Of course the total balance in arrear against a Khatedar will be the *suspended together with the unauthorised balance*. Each one of these lines is totalled horizontally into one of the columns (17) to (21). But the totals are not arranged vertically but in steps, or "en echelon". It may be thought that the entries required to post these lines are very nearly as numerous as if we had the old method of 92 columns. But it will be seen on reflection that it is not so. Whenever a Khatedar pays up his full dues none of these lines are necessary at all, because there is no balance to work out (*see* Khata Nos. 1, 2, 3). The great majority of ordinary village Khatas will not be more difficult than Nos. (1) to (7).

5. When the form is being totalled at the end of the year, of course, it will need care that we do not add collections to remissions, or any thing of that sort. Each line must be totalled *horizontally* till we get to the proper column (17) to (21). These columns (17) to (21) can be totalled *vertically*.

To facilitate the totalling of (7) to (16) the *Demand* should be posted, *totalled and proved* before the figures of Remissions and Suspensions are inserted from VIII-B.

6. At the foot of the sample form it is shown how the total of each column should be compared with V. F. V or IX. If these totals agree then the whole of the village accounts must be right. If there is any difference then there must be a mistake. K. will probably be able to find where the mistake is fairly easily because he will know that it is in the entries which lead up to the wrong total. This is the main use of the form—to prove the correctness of the other accounts. And it also gives K. facility for working out the balances due, by details of years, from each Kabjeddar so that he can easily post up the first entries in V. F. VIII-B for next year. The 2 columns for instalments are posted from the distribution in VIII-B; they are useful for watching the progressive totals of collections in the chalans.

7. Attention is called to the treatment of over-collections and the notes on refunds *see* pp. 127-128.

The remissions and writes-off are summarised and classified as shown in the sample ; see also 19 V. F. VIII-A and 3 V. F. VIII-B.

This form cannot be completed till the year is just ending, but of course (1) to (6) and the demands of arrears and the current year's demands for fixed revenue can be posted up a long time before the end of the year and totalled and agreed with V. F. V before remissions, collections and balances are entered in (7) to (16). Then as each account in V. F. VIII-B is cleared up and closed, the whole of the entries for that account can be posted. If attention is paid to getting this ready in time, there will be no great difficulty at the end of July. It is *imperatively necessary* that the accounts should be fully closed and agreed before July 31st, because K. cannot send his accounts to the Taluka for compilation into M.'s accounts until he has proved to himself that his account is right and that his collections already agreed with Taluka collections are in harmony with his Tharavband and other accounts. Delay in finishing these accounts will cause delay in the completion of the accounts of the whole Taluka and District, and therefore for a K. not to have completed his accounts by the afternoon of July 31st is one of the most serious offences he can commit as a Village Accountant.

8. *Amalgamation with V. F. VIII-B.*—If in any village we could be certain there were no arrears, suspended or not, and that in practically every case all Kabjedars would pay their dues regularly, then we should not need the columns in V. F. XI (7 to 12) and 18, 19 and 21 or the space between 6 and 7. We could then make a very attractive amalgamation of forms by abolishing V. F. VIII-B and posting all its details straight into V. F. XI, as a ledger of demands up to column 17 ; then use the space of column 18-19 for Date and No. of each receipt ; then post the details of collections (the total of each receipt form) in column 20. There should be no entry or at most only one or two in the village for column 21 or 22 ; and then the total of 20 *plus* 21 could be agreed with the total of V. F. IX.

In this arrangement V. F. XI will still serve as a Trial Balance Sheet and it will give all the information now in V. F. VIII-B and save all that form—but *this must not be done* when there are suspensions and arrears—Anand Taluka tried it and got into a fearful mess when suspensions were ordered. But M. may instruct K. to do this when he sees that conditions are right. In such a case of course all references elsewhere in this Manual to entries in V. F. VIII-B and XI would have to be interpreted with reference to the new arrangement.

A particular case in which this would work well and simply would be a city-surveyed area where V. F. VIII-B is used for the annual collection of N. A. revenue. To such a revenue the suspension and remission rules do not apply ; and there are no instalments. If the Maintenance Surveyor (or K.) gets the collections well in hand so that arrears are very rare then this amalgamation can be made, so long as arrears are kept down to a very few. Moreover there are some cases in which almost all the N. A. holders have only one parcel of land each. Here even further amalgamation could be effected by abolishing V. F. VIII-A for all persons with one parcel only. There would probably be no need for columns 3, 4 and 6 : then 3 could be used for the C. T. S. No. on the single parcel.

No such amalgamation may be made without definite order. There is great danger that K. attracted by the simplicity and not recognising that the greater complexity of the standard forms is the result of sheer necessity, will carry on such amalgamations when the conditions justifying them no longer exist. M. and P. must take care of this.

9. The old classification of holders into *agriculturists and non-agriculturists* was always very rough and ill-defined for the obvious reason that many holders are both. It has been superseded in R. 9745—11-9-24 and 10-9-25 (though modified specially for Sind in R. 9745—23-9-26) by a triple classification. Moreover this is based on the area of land in each holding which is used by the holder in a certain way. If Genu tills 5 acres himself and supervises the cultivation of another 5 acres by hired labour and lets 5 more to a tenant, then there is still no rule for his classification ; which depends on the way in which he uses the *greater* part of his land.

10. The three classes are—

A.—Cultivating with his own hands, whether he employs additional labour to assist or not ;

B.—Not cultivating personally but supervising hired labourers even though sometimes he may take some part in some of the operations ;

C.—Letting to tenants and receiving rent under any of the 4 modes described under V. F. VII-A.

To make this classification we need extra columns in V. F. XI : not every year but only in the fifth year when D. F. V is to be submitted (1-10-32 and every succeeding fifth year).

II. The columns are thus—

Quinquennial Expansion of V. F. XI.

Those who have or are believed to hold land in other villages should be marked with name of the other villages.

Khata No.	Name	Other village in which he has land		Khalsa including reduced			Inam			Other columns as in the usual form
				a	b	c	a	b	c	
				Acres Gunters	Acres Gunters	Acres Gunters	Acres Gunters	Acres Gunters	Acres Gunters	
(1)	(2)	(2a)	(2b)	(3)			(4)			(5)
										If K knows there is no land (or only one or two parcels) of class b (or c) he should omit that column and insert a manuscript note.

Columns 2a and 2b cannot be filled up till the others are posted. Every holder's land is shown in V. F. VIII-A and each parcel of it is classed in V. F. VII-A. If he has many parcels mark each one in V. F. VIII-A with a, or c, according as it is classed under mode 1, mode 2 or the other 4 modes. Then add up the parcels under each class keeping Inam and Khalsa distinct, and post this expansion of V. F. XI.

N. A. land is not to be classed or taken into account.

But suppose he has land in other villages? Then K. cannot go beyond posting columns 3a, b, c and 4a, b, c. Also he will write the name of the other village(s) in column 2a. The rest of the classification of such plural holders will be made in the compilation of D. F. V.

If he is not a plural holder K. can mark him as of Class A or B or C in column 2b according to the majority area of his holding.

When this is finished all is ready for the compilation of D. F. V which see.

The totals of the sub-columns a, b, and c will make the total of the ordinarily undivided columns 3 and 4 of V. F. XI for agreement as usual with V. F. V. Also they will give a rough idea how the village land is held, but not so accurately as V. F. VII-B.

12. The K. should furnish immediately after the end of each quarter, the details of recoveries of bunding dues effected by him to the M. during each of the quarters ending March, June, September, and December each year in the following form:

Quarterly return in respect of recoveries effected by the Revenue Authorities in connection with
New Land Improvement works for quarter ending

Name of village—			Consolidation Taluka—		District—	
Serial No.	Name of the Khatedar	No. of block	Details of recovery			Progressive Total of the amount recovered to the end of last quarter
			Total recoverable amount	No. of annual instalment	Amount of instalment	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Recoveries effected during the quarter				Progressive Total of the amount recovered to the end of the quarter	Balance outstanding			Remarks
Amount recovered	Name of Treasury	Challan No. and date	Head of account to which credited		Amount under suspension	Other outstanding amounts	Total balance outstanding	
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

(G R., A. and F. D., No. SCS 2456-F, dated 25th March 1957.)

POT KHARAB

[In this Chapter, P. K. =Pot Kharab.]

When a field is classified for agricultural purposes, it is sometimes found that a part of it is so inferior as not to be cultivable. There may be an outcrop of bare rock, or there may be a nala, or a pit, such as an old quarry. Also there may be a public way or a watercourse, or part of the dam of a public tank or some other reason why some part of the field, though quite *fit* for cultivation, cannot be permitted to be cultivated. A seasonal use for part of the year not interfering with the main use (*e.g.* a hot weather road), is not recognised. All P. K., whether in Khalsa or Inam land is, therefore, deducted in one lump in V. F. I (Abstract) and disappears from all accounts thereafter. It no longer appears in V. F. III, but as we shall explain, its area is required in V. F. XII and therefore in V. F. VI, see p. (12) and (13) as a caution against errors in crop inspection, and not for any account purpose.

2. We thus get two kinds of P. K. (1) the uncultivable, (2) land cultivable but withdrawn and reserved for some other purpose. Before 1915 no attempt has been made in the accounts to separate these two classes. But in the present manual they are treated separately.

3. In the author's experience, very bitter quarrels often have arisen through neglect to define the purpose for which P. K. is deducted. Land reserved for a watercourse or a way has been cultivated and the occupant has claimed that he had a right to cultivate it because it was only P. K. It is hoped that the definition of the 2 kinds will remove the ground for such quarrels as soon as all existing P. K. has been classed in one or the other of the two kinds.

4. The rule (L. R. R. 75) about the first kind is that the occupant, if he chooses to spend money and improve the land by breaking up the rock or damming the nala, or filling up the pit, may cultivate and raise crops on the P. K. without being charged any assessment for it. But in respect of the second kind of P. K. cultivation is prohibited even though the land may be cultivable, unless C permits it, and alters the assignment of the P. K. when the purpose for which it was reserved is no longer operative (*e.g.*, a new road is built or the tank is abandoned, etc.). If this class of P. K. is permitted to be cultivated, then it would be naturally (R. 3908-16) [even in case of Inam land summarily settled, judi cannot be raised but Nuksan and L. F. can] assessed at the same rate as the rest of the S. N. and the assessment increased, because it does not require any such expenditure by the occupant to make it cultivable as the first kind is supposed to need. Wherever possible it was directed that this second kind should be made into a separate S. N. at revision survey (R. 696-91), but since this interferes with the reversionary right of the occupant, the order was withdrawn. This right has slender value : and the absence of B. M. and the ill-definition of the assigned area are points against this practice.

5. Occupants are in possession of both kinds of P. K. but in case of the second class they are in possession subject to certain rights. They may cultivate the first kind if they like and if they can ; and the crops grown in the P. K. are usually disregarded in crop inspection, that is, in a S. N. of 10 acres cultivable containing in addition $\frac{1}{4}$ acre of P. K., if K. at the time of inspection finds the whole field full of crops, he would record the area under crop as 10 acres and not $10\frac{1}{4}$. Similarly, if he sees that in one part of the field there is a plot of about $\frac{1}{4}$ acre bare of crops and the rest fully cultivated still he would show the crops as 10 acres and disregard the $\frac{1}{4}$ acre of P. K. But if the area of P. K. in each division or field is not noted and known to K he will be very likely to think that the bare $\frac{1}{4}$ acre is some kind of ' Fallow '. Therefore, to guard against this error we must carefully note the area of all P. K. in V. F. XII—not for inclusion in the total area or for any account purpose, but merely as a caution to K. not to treat it as fallow in order that it may be in V. F. XII, it has also therefore been necessary to distribute it in F. F. VII (*see* para. 12-13, p. 61).

See Note on p. 17 for what happens to P. K. when S. N. is assigned or converted to N.A. uses or to Forest.

6. No assessment is charged on P. K. Therefore, if no crop is grown on it, the occupant suffers no loss and has nothing to complain of. But if in a field containing no P. K. still through bad seasons or bad soil or any of the other possible causes, an occupant is not able to raise any crop, he has suffered some misfortune. In the statistics of crops and the incidence of the assessment on the total area under crop, all portions of *assessed* lands which have not actually been cultivated, but are left fallow for any cause are deducted, and the assessment is calculated on what is left. For instance A holds 10 acres assessed at Rs. 20, but through failure of rain he has to leave 5 acres bare and not even producing grass. Evidently, the burden of the assessment of Rs. 20 must be borne by the 5 acres under crop and the incidence of assessment per acre of crop is Rs. 4 and not Rs. 2. Any area so left uncropped and which must be deducted in obtaining the crop area is a fallow. But we must be very careful not to treat P. K. as fallow.

7. When, therefore, K. is inspecting crops he should follow this rule :—

If there is any uncropped area in the field, first see whether there is any P. K. or not. If there is some P. K. and the uncropped area does not exceed the P. K. area, then disregard that area. If, on the other hand, the uncropped area exceeds the P. K. area, then treat the *excess* (not the total uncropped area) as fallow and class it under the proper kind of fallow. If K finds that although there is P. K. in the fields, still the whole area is cropped, he will enter as cropped the net cultivable area of the field, and will disregard the crops grown in the P. K. But if this P. K. is of class (2) which ought not to be cultivated, then of course he will take note of the fact and take separate action about it.

8. The disregard of crops grown in P. K. is statistically not quite exact, but the areas in question are so very trifling as to be negligible. But if in some instances K. notices that there is cultivation in P. K. of class (1) of considerable extent, say half an acre or more, then he may make note of the fact and add this to the other "cultivation in unassessed lands and other lands not intended for cultivation" shown in V. F. XIII.

9. A house (not being a farm building) or Mill, or any other N. A. use in P. K. (not being alienated land) is as much liable to N. A. assessment as if it were in agricultural land. P. K. is deducted and left unassessed solely from the *agricultural* point of view. As a building site, an outcrop of rock might be the most valuable plot in the village.

10. When such a N. A. use in P. K. or any unassessed land is allowed, it will be assessed and will form the subject of Survey correction whereby the P. K. area will be cancelled and transferred to land set apart for N. A. uses.

A new S. N. is formed [sec. 116 (L. R. C.)]. If the N. A. use in P. K. commenced before a revision settlement introduced before 1918 we must wait till that settlement expires before so assessing (R. 10438-10).

11. In some Talukas of Surat, and possibly in other districts, there is a kind of land known as Mafi Kachho (free patch or corner). This is closely similar to P. K. It might have crops or houses upon it. Its assessment is not written off and it is liable to resumption in certain circumstances. By resumption, we mean the levy of full assessment, agricultural or N. A. as the case may be. If the holder is no longer an occupant of land or holds land below a prescribed amount, these tenures become liable to resumption. The conditions are not quite the same in all places. It is a relic of the Narwadari tenure and of the old rights (or usurpations) of the Desais. See R. 4532-97, and 380-97 (Olpad); 45-97 (Chorasi), 887-99 (Chikhli) and see p. III, vol. III of Sathe's S. & S. Manual and Appendix C to Chapter XI. For Jhalod, etc., see L. R. R. note 27 (x) Kaccho is the same as Pardi or Wadgi; but is often outside gaathan and not the same as town sites held free by cultivators. It is immediately liable to N. A. assessment if held by a non-agriculturist (see R. 858-72 in Seln. CXXXV, and R. 141/28 of 10-10-1930).

12. This Mafi Kachho is treated thus :—

(1) Its area and assessment are shown in V. F. I, but in the Abstract they are deducted together with all other land held ' free or specially reduced '.

(2) The area and exempted assessment are shown in V. F. II (iii) as a precaution against abuse of the lease or concession.

(3) In the Tharavband this land is first deducted as free of assessment and not producing revenue; but since it is occupied and cultivable and may possibly bear crops, its area is again added (together with land on special leases for reclamation and other agricultural uses) after the next fixed revenue on all occupied Khalsa and Inam land has been worked out.

(4) In the R. R. and Index of lands the area will be distributed in each hissa, and in V. F. VIII-A it will be included as occupied area and part of the "Khata" but no revenue will be charged till it lapses. Also since it is now under the new L. F. Act VI of 1923 liable to pay L. F. on its full asst., this L. F. must be added in item cc of V. F. V and the full assessment treated as nuksan in working out T. F. X. The L. F. will be shown as C. L. R. and carried to V. F. VIII-B and XI.

(5) In V. F. XII and XIII, it will be included in the total area to be accounted for, and its crops or fallows, if any, will be shown, as it forms part of the occupied and assessed area, although no assessment is actually paid.

Remarks on V. F. XII (Crops).

This form is combined with the tenancy section V. F. VII-A of the R. R. because it is essential that the facts for both should be ascertained in the same field inspection. Otherwise there is no connexion between the two sections. V. F. VII and VII-A have already been described. V. F. XII need no further general description; examples have been given on p. 99—103.

The other crops in 1927-28 are required for the posting of V. F. XIII. But as there were no tenants in these fields, it is not necessary to print the whole of the card. Note the way in which irrigated and second crops and Rabi and Kharif are distinguished :—

Survey No.	Hissa	Crops	Area	Survey No.	Hissa	Crops	Area
1A	4A	Chillies Brinjal	.. 0-30 .. 8-8	7	..	Water-logged Fallow in rotation Kodra Turi Wheat (R)	.. 0-10 .. 3-0 .. 5-0 .. 0-10 .. 2-0
1A	4B	Bajri Kulthi (Kh)	.. 0-30 .. 0-8				10-20
			0-38	8	..	Rice Juwar (Kh) Grass	.. 10-0 .. 5-0 .. 5-0
1A	4C	Bajri Tobacco Prickly pear (waste)	.. 0-20 .. 0-10 0-9				20-0
			0-39	25B	..	Salt rice Rest not reclaimed.	.. 11-20
4 Jat Inam	2	Bajri Plantains (W) Rice	.. 2-20 .. 0-15 .. 0-13		Village site plot leased	Potatoes Sweet Potatoes	.. 0-5 .. 0-6
			3-8				0-11
		Second crop—Gram	0-8				
6	4	Grass not recognized as it is in P. K.					

2. All the crops ordinarily grown in the Bombay Presidency are given in the remarks to V. F. XIII. K. will of course describe the crops by their vernacular names in as short a form as will be intelligible to himself and the C. I. Since the area of each recognized division is given in the form, and has usually been ascertained by measurement, it ought not to be at all difficult for him to distribute the areas correctly under each crop so as to make up the total area of the sub-division. He should first attend to the Pot Kharab and fallow areas; and then the grass, or grass and babul, if any. But the area of these should not be finally entered at the first inspection if there is any likelihood of their being ploughed up and cropped in the Rabi season.

The area under improved seed should be distinguished by putting the indicative letters, I. S, (meaning improved seed), against it.

The next difficulty will be in respect of mixed crops. When one acre of land is covered with Juvari and Tur in the proportion of 2 rows of Juvari to one of Tur, then it is easy to determine that 27 g. of Juvari and 13 of Tur make up the acre. K. should ascertain the proportion of the different rows of the mixed crops and also should note that sometimes in one row mixed seeds of different pulses are sown. Typical standard mixtures are—

- (a) Wheat (from 2 to 3 drills of 3 rows each) safflower 1 drill of 5 rows.
- (b) Bajri (3 rows or 3 drills), Tur (one row or drill); Poona and Nagar Districts.
- (c) Bajri 8½ lbs., Jowari 1¼ lbs., Mug ¼ lb., Tur 2 lbs., Wal ½ lb., Chavali ½ lb., Ratadio ½ lb. Math 1¼ lbs., all mixed together and sown in rows 18 in. apart.

The distribution of an acre under (c) would be Bajri 20 gs., Jowari 4 gs., Math and Tur 4 gs., the rest 2 gs., each. Nevertheless, though we cannot distribute the area otherwise than in proportion to the seed, it is a mistake to suppose that if an acre is sown with cotton and wheat in alternate rows so that at seed time the cotton covers half acre and wheat half acre then the total output of that acre will be the same as half an acre of pure cotton and half acre of pure wheat. It may frequently be considerably larger and indeed there are reported instances in which it seems that the total output will come to very nearly as much as one whole acre of cotton and one whole acre of wheat. That can happen because the crops do not mature at the same time. One ripens and is cut before the other. The roots of cotton are deep and of wheat superficial, so that they do not even interfere with one another. Unless it were advantageous, the practice of mixing would not be so widespread. We must however put down the area of each crop as amounting in the aggregate only to the net area covered by the mixed.

3. In dry crop no area less than 1 g. is recognised; in irrigated or garden crops no area less than ¼ g.

4. In some villages and tracts there is a fixed custom as to Mixtures. Let us suppose five rows of cotton, and a half row of Tur, and half of Ambadi, of four rows of Bajri and one-third each of Math, Udid, and Tur. If these mixtures occur in a large number of Hissaas, the proportion *always being the same*, the standard composition and name of the mixture should be recorded at the beginning of the Register. Then it will be less trouble to write against each such Hissa "Cotton Mixture 1," "Bajri Mixture 1," "Bajri Mixture 2" and so on. When all have been posted into V. F. XII (where there will be a column for each such *recognised* Mixture) the total area could be obtained and then divided into the individual crops. In the "Cotton Mixture 1" every six gunters of Mixture should be split into five of Cotton and half of Gur, and half of Ambadi. Intelligently used, such a device would save a lot of writing in V. F. XII and give the same result as recording details for each Hissa. Sometimes even five or six crops are found so mixed, of which some flourish in one season, others in another.

5. Having completed the entry of the crops and fallows and kinds of fallow as shown in the form, K. will then count and note in (16) any fruit trees (old enough to bear fruit) of the following kinds which are scattered about the field:—

Mango, Tamarind, Jack, Coconut, Tad, and Date Palms.

"K. will also count and note in (16) the following kinds of fuel trees, if any, scattered about the field:—

Babul, Neem, Khair, Dhavda and Anjan.'

If at any time it is directed to count any other trees, such as the Mahuda (Mhowra) or the Rayan, this can easily be done. But when the whole or a distinct portion of the field is entirely set apart for growing palm, or fruit trees or fuel trees, then the *area* under those trees will be given and not the number.

When fruit trees or fuel trees are counted, they are presumed to be scattered about and not to occupy completely a definite area of land. Areas entirely under Date Palms or Tads for toddy-production should be given a separate heading under "other sugars". [This is the Imperial classification, though evidently based on a misapprehension; but no harm can result if the head is kept distinct].

6. Whenever any crop is grown with the aid of any sort of irrigation, the kind of irrigation should be written against it. The classes of recognised irrigation are:—

Tanks, Wells, Pumps (Steam or oil-engines working on river-banks or wells, Government Canals, Private Canals or Pats, Lifts (Dhekudi).

Initials (T., W., S. Pump, G. C., P. C., Dh., or their vernacular equivalents) written over the crops so irrigated will suffice. Sometimes more than one method seems to be used, such as when tank water does not reach the outlet, and has to be lifted by Dhekudi. In such cases the irrigation

should be classed chiefly according to the source of the water, i.e., from a Tank, or from a well ; but if from a public river, then according to the method of appropriating it. Wells often supplement pats : the crops should be classed as under pats but (W) added to indicate motasthal aid.

7. Newly made rice-land will also be distinguished by a remark ; because it is entitled to certain exemptions in the next revision settlements after its formation : and it is possible that in future it may become very important to be able to distinguish and identify the newly made rice-land and the date of its formation.

8. The classification of grass (or grass with Babul) as a crop is an important new feature. Consequently, grass, and grazing, etc., will disappear from the classes of fallow* or unsown land. The true reasons for land being left unsown must always be noted according to the classification given in V. F. XIII which has to be compiled from this form. Of the total uncropped area a considerable proportion will be found to be covered with grass. In many places grass is intentionally grown. The occupant, if he liked, could have ploughed up the land and grown some other crop. But he finds that the net profit from grass, which costs him nothing for ploughing or weeding or seed, is greater than the profits of other crops ; or at any rate he prefers to grow the grass because it gives him less trouble and leaves him free to do something else. Especially in Gujarat, this grass is often associated with babul, intended for fuel and equally profitable. Of course as the babul gets older the quality of the grass gets poorer, till the babul is cut and yields a good round sum. One can often find land assessed at Rs. 2 or Rs. 3 per acre which is covered with grass and fenced and the grazing is sold, or the grass is cut and sold, for Rs. 10 or more per acre. Then again one often finds a piece of land out of a holding reserved for grass, and if the occupant were urged to put this land under crop, he would say that he could not afford to do so because he absolutely required it for the grazing of his cattle during the part of the year when he had no other fodder. Now when land is intentionally kept for grass and the occupant does not resign the land, but chooses to pay the assessment and let the grass grow, such land should not be treated as fallow, but should be classed as a grass-crop.

9. But when land usually under a crop is left fallow through one or two years' bad rainfall or for want of cattle, or labour, or seed, etc., and grows grass, although the occupant would rather, if it were possible, cultivate it, then such grass land should be treated as one of the kinds of fallow. The test to distinguish between the one class and the other is this :—

Does the occupant intentionally keep the land for grass or does it grow in spite of his wishes because he cannot help it and does not want it ?

In all cases where the land is under grass for a considerable time it should be regarded as falling in the first class, i.e., as grass crop, because no person need keep his land and pay assessment for it if he finds it unprofitable and cannot grow crops. The fact that he goes on paying the assessment instead of resigning the S. N. is proof that the grass is a crop. This of course would not apply to a small piece of a S. N. or a Pot Hissa which he could not separately resign even if he wanted to. In such a case, if the occupant would rather continue paying the assessment and keeping that land under grass even if he could resign it, then that grass is a crop and not a fallow, because, plainly, he does not regard it as unprofitable, but as worth at least the assessment and therefore able to bear the burden of that assessment, which should not fall upon other crops.

10. Crops are kharif (Monsoon sown) or rabi (Autumn sown). Many crops are in Bombay wholly kharif such as Bajri, or almost wholly rabi, such as wheat. But others are partly kharif and partly rabi, such as Juvari. The Director of Agriculture makes separate estimates for the outturn of these according as they are kharif or rabi ; therefore in entering any crop which can be either the one or the other, K. must note which it is. He can write Kh. or R. against it. But for crops which in that village are always kharif, or are always rabi, he should write at the foot of the column in V. F. XIII which it is, and need not make any note in V. F. XII.

11. Since we have to note tenancies, we must include in the combined form N. A. plots, the holders of which frequently lease them. Where there is no crop in such land, of course, no entry can be made in the crop columns. Frequently in the compound of a Mill or a large bungalow there may be a substantial area of valuable grass land or there might even be crops grown ; but these crops will not be noted. Similarly if K. discovers an *unauthorised crop* in a G waste S. N., in the village site in a road, in Railway land, or a tank bed or anywhere else, he will make a remark in the Inspection Rgr. against that entry ; while of course he will take the proper steps to deal with the encroachment or other irregularity, but the area of the crop will not be recognised or carried to V. F. XIII. But *authorised* crops in unoccupied land or land not included in S. N. or in *unassessed* land leased for reclamation etc., will be brought to account as shown. It is most important that K. should

*The term "fallow" is used in Indian Statistics as "occupied, but not cropped." This is not correct and is much wider than its proper meaning.

not neglect to inspect waste or unoccupied lands ; his inspection must cover every single plot in the village. But if there is no crop or irregular use, of course the inspection will only take a few moments.

When alluvion or diluvion is noticed, it should be recorded in the " remarks " to enable K. to report [L. R. Rule 72 (b)] when the legal limit* is exceeded. It should also be noted in V. F. VII " Remarks ". Diluvion is " fallow ", but extra crops in alluvion, before it is brought on to the recognised assessed area, are disregarded.

12. Whenever land is sown [in case of transplanted crops, this includes the area to be planted out, and not the seed bed area only (R. 5350-19)] and the seed germinates and no other crop is put in its place, it will be recognised as a crop even although it may wither away before maturity and yield nothing. The fact that the crops or a large part of them have yielded nothing but have all died from want of rain will be dealt with in the forecast reports and in the outturn notes to V. F. XIII. But if the seed fails to germinate through drought or insect pests, or any crop such as wheat which has germinated is entirely eaten up by locusts, and the rayat *again sows* his land with another crop, the area first sown will be disregarded, and only the second crop in the same area will be entered. K. may perhaps add some remarks such as " gram (after wheat had failed)." But he will not treat them as two crops. Except when two or more crops mature successively in the same area, no K. should be so careless as to enter the area of crops *plus* the unsown or fallow area as greater than the total area of the sub-division. But he must always register a second (or third) crop cultivated in the same area.

13. The time to make the tenancy and first crop inspection is in September and early in October. At that time only the Kharif and some of the very early Rabi crops will be found. But the inspection must not be delayed until such early crops as *til* or bajri or early rice have been reaped. If K. does not see the crops before it is reaped, he cannot easily tell its area, unless it fills the whole field, nor its anna valuation. But since at the time of that first inspection there may be considerable areas either not yet sown or not yet germinated, he must not complete the total area of the sub-division nor can he safely enter the unsown areas. They may be sown later, especially if good rain falls in October. When the first inspection has been completed K. will be able to commence preparing V. F. XIII. He will post the details of such crops as he has seen ; very likely the whole area of the S. N. or sub-division will not yet be accounted for and he will not attempt to fill up the details for second crops or fallows, or complete the total area. But by posting in V. F. XIII those crops which have been observed and entered he will be able to make a provisional total for some crops for which a forecast is desired, and the labour will not have been wasted, because there will be so much less to post after the second inspection.

14. The second inspection will be made in December, January or February according to the village practices. There are some villages in which no Rabi crops are sown later than November. There are others in which planting or sowing may possibly take place even as late as May. The second inspection must certainly be completed before May 15th, and it should not be postponed until the second crops have been removed. If there is no late sowing, it must be finished before January 25th (the date of the final forecast for cotton) and if sugarcane is grown in the village, K. must get its final area before February 14th. The cane planted later than that belongs to the next year's crops. Sugarcane ordinarily remains 13 months on the ground ; so the old mature crop should be disregarded as it must have been noted a year earlier. (This will be seen in the previous column.) K. should wait and see what crops is next sown. In making the second inspection K. can now finally fill in the fallows and any other crops that were not there at the first inspection. He will total up the crops in the sub-division and see whether the whole area is accounted for, after allowing for double crops. He will mark all Rabi sowings of crops which are sometimes Rabi and sometimes Kharif (especially jowari) with the letter ' R '. Similarly if there is any irrigation he will note the source, just as at the first inspection. Sometimes two crops are grown in the same area and both the first and the second are irrigated ; sometimes only the second crop is irrigated.

15. Whenever C. I. or M. or other inspecting officer when examining the crops discovers any error it should be corrected in V. F. XII ; and if V. F. XIII has already been written up the correction should also be made therein. Of course this cannot be done after V. F. XIII has been despatched to the Taluka. If an error is discovered after that date, nothing can be done but to guard against such carelessness in future.

16. Sometimes permission is given to cultivate temporarily in land which is assessed and entered in the Tharavband as unoccupied. [A very improper class of such cultivation was once common

*Alluvion :—Inam land $\frac{1}{2}$ acre and also 1/10 of the holding ;

Khalsa land 1 acre.

Diluvion :—Inam of Khalsa $\frac{1}{2}$ acre.

in Surat where lands were forfeited for arrears, and entered as G. unoccupied land, after attempts to sell them had failed. The old defaulters were then allowed to cultivate as before and the assessment was collected from them year by year as for "eksali" cultivation in unoccupied waste]. No officer has authority (R. 3400-01* and previous orders) except under rules [L. R. Rules under section 214 (2) (e) (f) and (g)] approved by G. to let out any land which is surveyed, settled, and assessed at less or more than the settled assessment or on other terms than the sanctioned permanent (ordinary or restricted) tenures unless under a lease in an approved form, such as a reclamation lease. But if under any proper authority any person is allowed to cultivate for a period of less than 5 years in unoccupied land such as alluvial lands the revenue is treated as fluctuating, *vide* pp. 37, 39, items (i) (3) and (5), and no survey correction is made. The land thus remains classed as unoccupied. In V. F. VII and the Crop Rgr. this new right will be entered and the crops recorded, and added at foot of V. F. XIII as crops in unoccupied land. This enables us to avoid serious discrepancies between the area classed as occupied in the Thraybands and the area found actually cropped. Crops in woodland plots (the whole area of which is deducted as "forests" and not as land specially reduced) are included in the cropped area and therefore should also be deducted in T. F. XX (3). Also such cultivation is sometimes permitted in tank beds when rainfall conditions make it possible.

17. This form accounts for all assessed occupied land whether Khalsa or Inam, and also for any authorised crops found in unassessed land or land under reclamation, or land assigned for N. A. purposes. But it is not necessary to total the form: the proving of the total cropped area is effected below V. F. XIII.

General remarks on crop inspection.

Owing to the increase in magnitude of the "sazas" or charges allotted to the kulkarnis and talatis, especially since the commutation (see the Report by Mr. J. McNeill, I.C.S., now Governor-General of the Irish Free State, in R. 2659-13) of a great many Kulkarniki watans, it was represented that it was scarcely possible for the village accountant to make an actual inspection of every survey number and hissa of a survey number in his charge every year. And unless he can do that, he cannot write up V. F. VII-A and XII from actual inspection. In R. 4488-24-7-23 Government sanctioned a scheme for quinquennial inspection. Details can be seen in the Resolution. But again upon representation that there were practical and legal difficulties in respect of entries of tenancies and for posting the Electoral Rolls, and on account of the importance of the anna valuation of crops, the orders were reversed in R. 4488-3-1-25. I regret to find myself still in disagreement with these orders but the inspection must of course now be done annually. As to the tenancies and Electoral Rolls the law already requires all persons accepting a tenancy to inform K., whether he goes to the field or not and these communications are certainly somehow posted up and the crop statistics are somehow prepared in most villages although it is absolutely certain as a matter of fact that K. does not go round the fields. When an annevari is needed for suspensions, then of course there must be a considerable amount of inspection, but not by any means of every hissa. It is very obvious that in a large charge every field could not possibly be inspected before the orders for suspension are due to be issued. In my opinion therefore these difficulties could be overcome and the quinquennial method is not impracticable. But the major point is this, that our present staff is physically unequal to the possibility of doing the whole round, law or no law. K. cannot be made to do what is not possible. Even suppose he has no other duty to perform whatsoever except day after day walk through field after field, there are many sazas in which it would not be possible to get the work of inspection done in anything like the time available.

2. We often hear of the Crop Estimates or Bureau Reports which emanate from America. I have been told in London that if the Indian Government made "proper crop estimates" like the American Government, it would be such a benefit to trade, etc. Therefore, a sketch of the actual facts derived from an authoritative source seems worthwhile.

(1) *Area*.—The area under say, wheat, is actually determined by field to field inspection once every 10 years. Even so it does not appear that the records of the actual area of every field and hissa are anything like so good as ours. There seems to be some element of estimation even in this decennial census. In the year following the census the crop estimator reports "that the area of this year is about 95 (or 110) per cent. of that sown last year." Then the next year similarly an estimate is made of the proportion to the preceding year's area. Thus if in the census year there is any error whatever it is repeated for 10 years. If in any year after the census there is any error in the percentage estimate, *i.e.*, if they estimate the area sown as 95 per cent. when it should have been 97 per cent., this error multiplies year by year through the whole 10 years till in the 9th year it must have become far larger.

*An opinion which led to Act VI of 1901, present L. R. C. 68.

(2) *Yields per acre.*—There is no standard but each year the estimator reports that in his opinion the crop will yield “so much per cent.” of what he considers to be a “normal” crop. There are no rules for determining a normal crop. Thus any error made in one year is *not repeated* in the next year which starts afresh, and it is probable that the short estimates are about equalled by the excess estimates. The estimation is done by special officers of the Department for each Country (which is about the size of an Indian District.) These officers are of about the standard of education of Provincial Service revenue officers, *i.e.*, far above our standard of C. I. and talatis.

3. Government have also decided (R. memo. 2811-B/24, dated 19th January 1928) that instructions regarding patasthal inspection should be included in this Manual. See the Supplement to the Survey and Settlement Manual in which patasthal irrigation is fully discussed. It should be first explained why it is desirable. All patasthal assessments are based upon certain suppositions as to the area which can be watered by each pat in each year and as to the length of time in each year for which the pat flows and as to the number of years out of each decade in which the pat has sufficient water. Then again in many tracts Government have struck off the patasthal assessment on the ground that the patasthal irrigation is precarious; whereas in other tracts the assessment is struck off in certain years when the patasthal irrigation fails. Then again there are a number of pats which are new or fickle and which were not permanently assessed at the settlement, but for which additional rates (L. R. C. 55) should be levied whenever water is actually derived. Therefore, it will be seen that both for the current miscellaneous revenue and for the guidance of the Collector and other authorities whenever questions about assessing or disassessing any pats arise, and at settlement time when the Settlement Officer has to consider whether he shall or shall not retain the assessment or whether the pats should be reclassified (through the deterioration in the supply which the rayats are sure to complain of)—for these occasions it is most important that we should have a proper annual record.

4. This annual record, in the first place, is based upon the village map upon which the position of every bandhara is indicated and numbered and the course of the pat from that bandhara is, or should be, shown. If it is ever noticed in any village that the bandhara and the patsari have not been properly mapped the D. I. L. R. must promptly take steps to get it done. In the next place, guided by these bandhara maps K. will take care that even if he has no time for any other crop inspection, at least he must go and see those fields watered by pats and must take a look round the adjacent country to see if he can detect any evidence of additional fields being irrigated by patsaris either led off from the existing old bandharas or from some new bandhara. As soon as he sees anything of this sort he should write up the crop inspection of these hissas and survey numbers showing exactly what area and what crop is irrigated. Likewise he should compile the details of the irrigated crops in all the permanently and regularly assessed survey numbers watered by the pats. When that has been done if any report has to be made for additional assessment under section 55 he will of course make it; or if it has been a very bad year in which the pats have not flowed then it would be his duty to report correct details for the purpose of remission orders.

5. It was originally intended that special C. I. should be employed in certain convenient territories (e.g. Western Satara, Western Poona, North-West Nasik, in order that and West Khandesh) in order that in addition to K.'s inspection above described at least a substantial proportion of the patasthal inspection work in each 'saza' should come under check. It would not be possible to test every village every year. But the knowledge that the C. I. might at any time suddenly come down upon one of his villages would make K. a little more careful. The C. I. should be one who has special cognizance of this work, and he should scrutinise the inspections, pointing out any error of ignorance and so on; and if he finds that there are errors due to sheer negligence or inattention to duty he will take such measures as are appropriate. It should also be the duty of the C. I. after he has finished the open season inspection say by the end of March—after which there is very unlikely to be anything to see—he should then be entrusted with the duty of scrutinizing all kaifiyats (V. F. IV) for additional water rates. This will secure uniformity and correctness in this work.

6. In dealing with kaifiyats of course it will be remembered that the soil classification is known and we can apply to this the patasthal maximum rates if we are careful to allow for the fact that the assessment is levied only in the year when the pat actually has worked and produced a crop. When assessing pats for a settlement period of 30 years we assume that they will flow every year, or 8 years in 10, or 6 years out of 10, and so on. But when we are dealing with cases under section 55 the rate appropriate is that for a pat which flows every year and lasts until the crop is mature.

7. One of the most important records will be the crop record of those survey numbers and hissas which the map shows to be under the command of a pat but which have *not grown* irrigated crops. The reason for growing dry-crops should always be enquired and noted. The holder may say that it is because there has been no water in the pat, or it may be that he has not taken the trouble to restore, or assist in restoring, the bandhara, or to keep up the patsari; or it may be that somebody

else has diverted the water to some other land. All these circumstances should be recorded. Also there will be cases in which the failure to grow irrigation crops is due to pure neglect, laziness, want capital, or something like that, and not to any failure or fault in the water-supply itself. Such a record regularly prepared and tested, if not annually at any rate frequently, by the special C. I. or the ordinary C. I. or by M. or P. would be of the greatest value for settlement work. In the past the assessment has been struck off a great many pats on the ground that they had ceased to be of any use, and within a year or two of their striking off they have been found to be in full and vigorous efficiency again? These errors were probably due mainly to want of proper record.

It is feared this record of irrigated crops is much neglected the Assistant Settlement Officer lately found 37 villages in Belgaum District 796 S. N. for which no patasthal assessment was being levied though they were under regular irrigation in non-precarious tracts. In precarious tracts also a regular and well tested record is valuable the rayat who enjoys exemption. Most particular attention should be given to land under Pats where the assessment has been abolished, but the right to re-impose on revival of the irrigation is reserved, as by R. 6975-16.

8. It should be therefore the duty of P. and C. particularly to be sure that if his district is one in which patasthal irrigation has any importance, then in the patasthal tract all concerned pay attention to the maintenance of this proper record. Unfortunately Government are not at present able to provide the special C. I. recommended.

9. S. L. R., D. I. L. R. and all other officers should see that the record of crops under command of bandharas is kept as correctly as possible.

VILLAGE FORM

Village NAHEGAON

S. Nos. (1)	Class I					Class II				Class III							Class IV	Class V	
	Jewot	Bajri	Rice	Wheat	Kodra	Turi	Kulthi	Gram	Field pea	A. Roots			B Green Vegetables			c.			d.
										Potatoes	Sweet Potatoes	Elephant Foot	Cabbage	Brinjals	White Pumpkin					Sundia	Plantains	Tobacco	Ginger
1		6 10																2 30	IKhal-
2	11 0 Kh.	6 0			3 11	1 2													
5																			
6		5 10																	
7				2 0	5 0	0 10													
8	5 0 Kh.		10 0																
28	10 0 R.)	8 0				4 0													
Other assessed numbers.	5 15 Kh.	3 17	T. 8 0 (4-25 2nd.)	2 30	3 0	1 0	3 0 rabi.	1 0 kharif	2 0	W. 0 8	W. 0 10	0 12			P.C. 0 4	W. 0 12	T. 1 0	T. 0 24	W. 0 30
TOTAL KHALSA	31 15	28 37	18 0	4 30	16 11	6 12	5 3	1 0	2 0	0 8	0 10	0 12	0 8	0 8	0 14	0 12	2 0	3 30	0 30
3	4 0 R.		1			1 0 (2nd.)			0 20										11 Inam
4		5 0	1 12				0 12 rabi.	0 8 rabi.										W. 0 15	
10	1 0 R.		T. 1 0 (2nd.)		4 0	1 0	0 15 rabi.		0 20			W. 1 0						W. 1 0	0 10
11	4 0 Kh.			P.C. 2 0	5 0			1 0 kharif		W. 2 0		W. 1 0					0 10		
Other Inam S. N	5 0 R.	5 0	4 0	28	1 16	2 0	2 0 rabi.	1 0 kharif	2 0	T. 0 20 (2nd.)	T. 0 20 (2nd.)	W. 1 0	W. 0 33	T. 0 12	W. 0 20	T. 1 0	T. 0 20	T. 1 0	2 10
Total Inam	14 0	10 0	7 12	6 28	10 16	4 0	2 27	2 8	3 0	2 20	0 20	3 0	0 33	0 12	0 20	1 10	1 35	1 0	2 20
Crops in unassessed or unoccupied land with permission.			11 20							0 5	0 6								
Tank bed area leased by the public Works Department.																			
GRAND TOTAL	45 15 25 15 Kh. 20 0 R.	38 37	36 32	11 18	26 27	10 12	7 30	3 8	5 0	2 33	0 36	3 12	1 1	0 20	0 34	1 22	3 35	4 30	3 10

No. XIII.

Taluka BULSAR,

A. D. 1927-1928.

Class VII	Class VIII		Class X		Class XIa	Other in detail		Gross Area Sown (2)	Deduct Area sown more than over. (3)	Remainder net Area sown	Fallows and Padi							Gross occupied Area (6)	Remarks (7)					
	Castor oil Seeds	Safflower	Cotton	San Hemp		Gross	Name of Crop				Area	True rotation fallow	Shielded or rub land	Prickly pear	Unown for poverty or quarrels.	Unfavourable rain	Others			Total fallows (5)				
Sugar cane													Cause	Area										
Land	4 10					Chillis	1 28	17 19		17 19							0 9			0 9	17 28	4 Tamarind, 2 Mango, 3 Dates 1 Tad-10.		
			4 0		4 0			29 13		29 13											29 13			
					0 21			0 21		0 21		0 10		0 11						0 21	1 2			
					5 0			10 18	T. 0 8	10 10	0 10			Farm House	0 2	0 34	11 4			0 2	0 34	11 4	3 Mango, 1 Jack- 6 2 Mango (G).	
								7 10		7 10	3 0			Water logged	0 10	3 10	10 20					10 20		
					5 0			20 0		20 0											20 0	3 Tamarind, 2 Mango-5.		
					1 22			23 22		3 22				Huts.	0 6	1 8	24 30				1 8	24 30	3 Tamarind-3.	
								5 0		5 0											10 0	15 0		
W. 3 7	1 0	0 14	3 0	T. 0 26	2 0	Chillis.	0 30	45 38	T. 4 25	40 13	1 10	0 20	0 27	1 0							3 17	43 30	23 Tamarind, 2 Coconut 5, Tad, Dates 20-50.	
				0 7		Flowers.	0 16		W. 1 0															
3 7	5 10	0 14	7 0	0 33	18 3	Chillis Flowers.	2 18 0 16	159 21	5 33	153 28	4 20	0 30	12 20	1 0	0 11	Houses Water logged.	0 8 0 10				19 19	173 7		
land	0 20		0 6					7 6	1 0	6 6												6 0		
W. 2 25	0 27				10 0			20 19	1 7	19 12												19 12		
T. 0 30				0 5		Nagli	2 0	13 0	T. 1 0	12 0				0 17							0 17	12 17	3 Coconut, Mango 2 Jack- 10.	
Dh. 4 0	3 0							22 10		22 10												22 10		
T. 6 23	4 0				2 0			48 2	4 0	44 2	16 23			Water logged	1 39	18 22	62 24				1 39	18 22	52 2 Dates, 31 Tad 40 Mango-123.	
13 38	8 7		0 6	0 5	12 0	Nagli	2 0	110 37	7 7	103 30	16 23			0 17							1 39	18 39	122 29	
								11 20		11 20												11 20		
								0 11		0 11												0 11		1 The uncropped portion of the un-assessed land is not treated as fallow.]
17 5	13 17	0 14	7 6	0 38	30 3	Chilli Flowers Nagli	2 18 0 16 2 0 4 34	282 9	13 0	269 9	21 3	0 30	12 20	1 0	0 28	Water logged Houses	2 9 0 8				38 18	307 27		

N.B.—When M. compiles T. F. XX he will take Chillies to Class V (Condiments).

Nagli to Class I (Other cereals).

Flowers to Class XI (Miscellaneous Non-food).

SUMMARY OF V. F. XIII.

Total area cropped.....	307 27
Deduct crops in unassessed and Village Site land or land classed as un-occupied, but allowed to be temporarily cultivated.	11 31
	<hr/> 295 36

Add unoccupied assessed .. 4 32

V. F. I. [A (1)] .. 300 28

Add land gone from occupation since July 31st 1912 to
(See note on the date on p. 102).

Diluvion 0 35

Railways 4 21

Salt Pans 25 0

Brick fields 5 0

35 16

V. F. V. [k] of last year 336 4

Irrigation Abstract.

Sources of Irrigation	Rice	Wheat	Barley	Jowar	Bajri	Maize	Other Cereals, and pulses	Sugarcane	Other food crops	Cotton	Non-Food crops	Fodder	Total	Deduct twice cropped	Net irrigation
1. Government Canals.															
2. Private Canals.															
3. Wells.															
4. Tanks.															
5. Other sources—Lift (Dhekudi).															
Government Canals—															
Private Canals (Pats)	9 0	2 0						7 13	0 4 2 20 (1)-8 second).		2 10	1 0	22 4 22 3	6 33	2 4 15 10
Tanks	(5-25 second).							5 32	9 26		1 6	0 12	16 36		16 36
Wells								4 0					4 0		4 0
Other Sources— Lift (Dhekudi)															
TOTAL	9 0 +5 25	2 0						17 5	12 10 +1 8		3 16	1 12	45 3	6 33	38 10
•Under G. canals, we must further distinguish between Irrigation Works for which accounts are kept of— (1) Capital and Revenue. (2) Revenue only. (3) Neither capital nor Revenue. (This includes all Second Class Irrigation Works). M. will give particulars (including the local name of each canal or tank) to K. on receipt from the Ex. Engineer. Even tanks in charge of P. W. D. and falling in these categories will be classed as canals under the Irrigation Act (W. I. 10/55-15).							Rest of Class I and II.	Class VII.	Class III A B D. Class VI and VIII.		Class IV, V, IX and X.	Class III C and XII (grass).			

1. These include (1) Pats (Government), (2) Canals (Government), (3) Tanks (those specified in V. F. XIII in the Manual of Revenue Accounts, i.e., I and II (Class), (4) Bandharas (Government) repairs to which are carried out by Government.

2. These include (1) pats (private), (2) Canals (private), (3) Bandharas (private), (4) Water taken by temporary bunds put up by cultivators.

3. These include all wells masonry or kutchra (Government and private) worked either by mhots or pumps, etc.

4. These include Tanks, Government or private (i.e., other than I and II class).

5. These include (1) Dhekudis, pumps (oil, steam, wind mills) etc., used for lifting water from river or from cuts to which river or nala water is diverted, (2) Any other source not mentioned above.

Abstract of Fruit Trees.

Kinds	Government	Private	Total goes into last col. of Ag. R. I.
Mango ..	2	52	54
Jack ..		3	3
Tamarind ..		33	33
Coco ..		5	5
Tad ..		37	37
Date ..		75	75
Total ..	2	205	207

Remarks on V. F. XIII.

As soon as the second inspection is finished, K. will complete the posting of V. F. XIII. In this form we have to get the totals of all the crops and fallows and also (in order to make sure that we have not made bad mistakes in omitting certain fields or parts of fields) we must agree the total area with V. F. I (Abstract). But of course, we only expect to find crops in the land occupied for agriculture and assessed. Therefore, the agreement of the cropped and fallow area with V. F. I is confined to that portion of the total area which is designed for cultivation; that is, the total assessed occupied area whether Khalsa or Inam, and whether on ordinary or restricted tenure. Crops found in unassessed or "unoccupied" land, or in land leased for reclamation or on any other such special terms for the purpose of agriculture, are then added, but the area occupied by them is not required to agree with the Tharavband. The Forest Department should furnish to the Revenue Authorities concerned statistics relating to acreage with details of crops in Forest lands given out for cultivation. The way in which this total area is obtained from V. F. I (Abstract) is shown in the summary after the form.

2. It has been explained in the tenancy section that all survey corrections will be noted at the same time that they are introduced into V. F. I and VII. It will therefore often happen that the total occupied area accounted for in V. F. XIII will differ from that entered in the Tharavbands prepared in the July before and in the July after this form is closed. It is shown at the foot of V. F. XIII how they should be worked out.

3. When two crops are grown in succession on the same area we show each of them in the crops, but we are obliged to deduct the second crop in (3) in order to agree the total area. Details of fallows are given in the form instead of in a separate schedule as was formerly done.

4. A list of all the crops grown in the Presidency, or likely to grow, is appended to these remarks together with their grouping into classes for the G. of India statistics. Although there are a very great number of crops and classes of crops grown in the Presidency, in most villages there are not very many. In V. F. XIII there should be one column for each kind of crop ordinarily grown in the village, and they must be arranged under the same classes, and in the same order as they occur in this printed list. Then finally there is a column headed "others" in which K. can enter any unusual crop which is found in one or two fields. He must write the name of the crop and its area as indicated in the form. When these forms are compiled in the taluka M. will probably find that there are similar crops in many of the other villages and in his form he will compile these unusual crops under their proper classes.

5. For this reason no number is given to the headings of the columns for the crops. Only those crops which were grown in Nahigaon have been provided for. The columns which must be kept and never altered are those which have been numbered.

6. When we come to the District statistics, D. F. IV, we shall require to know the area of fallow in Inam lands distinct from its area in Khalsa lands. Therefore the form has been arranged in a new way. First each one of the Khalsa S. N. is posted and when they have all been entered then the Inam (including mishrit Inam) S. N. are posted. We are thus able to agree the total of the Khalsa assessed area (173-7) and the total of the Inam area (122-29); so that if any mistake has been made, then we know in which section it is. The subsequent addition of crops in unassessed, etc., land does not affect the agreement, as in Ag. Rn. II this additional area is deducted (see the Form). It will be seen that the posting of V. F. XIII in sections in his way does not in any way increase the labour required, because the number of entries is just the same.

7. All irrigated crops will be distinguished by writing the letter indicating the kind of irrigation over them in the form, see 5 V. F. XII (crops). Areas of new rice (5a V. F. XII) will also be marked. When the whole of the form has been posted, K. can then make a further abstract at the foot and show the total of irrigated crops classified according to the source of irrigation. If two crops have been grown in succession in the same plot of land each will be shown and the twice-cropped area deducted as in the specimen (Survey Cr's S-810-10-5-99).

7-A. The area under improved seed should be separately noted in the column for the crop concerned, with the indicative letters, 'I. S.' (meaning improved seed), below the area, not under improved seed (Government Memorandum, Revenue Department, No. O/24783-H, dated 31st May 1956).

8. Similarly, there are some crops which are grown both as Kharif and as Rabi crops. K will have noted in his inspection which of them are Rabi. He will then easily be able to draw up an abstract at the foot distinguishing the Kharif from the Rabi. He will write Kharif or Rabi under

the total of the crops which are wholly of one class. In villages from which wheat and cotton forecast returns are required, it will be necessary to distinguish Foreign from Deshi Cotton; and irrigated from Jirayat wheat.

9. Finally K. is required to prepare an abstract of the six or more kinds of fruit-bearing trees prescribed to be tabulated. It might save trouble in some villages where there are not very many crops if the columns for the different trees were ruled in the space provided for remarks and then the trees could be posted S. N. by S. N. and easily totalled at the end without any abstract. G. trees will not be common in occupied lands and could be distinguished by the letter 'G'.

10. It will be observed that in V. F. XIII no notice is taken of sub-divisions of S. N. K. will collect together all the items of crops noted in V. F. XII and add them up for the S. N. Then of course he can see that the total area of the line in V. F. XIII agrees with the total cultivable area of the S. N. in V. F. XII.

11. But K. is not required to send the whole of V. F. XIII to M. He keeps it in the village because it is often wanted by inspecting officers. M. does not want details of S. N. All that M. requires are the (Inam, Khalsa and Grand) totals headed in *thick type* in the specimen form. These totals including that of fruit trees (para. 9) and the Summary and Irrigated Total will be sent to the Taluka as soon as the second inspection is completed and posted, and after C. I. has checked as much as he can of the inspection. In any case they will never be delayed later than 31st May.

12. To assist in estimating weights and prices of crops and the cash value of rents in kind, K. should keep with his Crop Register a table showing the weight in pounds or standard seers of 80 tolas of each of the different grains ordinarily cultivated; and especially when they are measured by measures of capacity and not by weight. He ought also to know the standard weight of a 'bhar' of cotton or a thousand bundles of grass or Kadba or such other produce as is ordinarily grown and sold in the village. He should see that his 'Jantri' or table agrees with that adopted by M. for compiling Price Statistics.

A fifth cotton forecast is sent by D. Ag. on 30th March. But this is not based on fresh reports from the villages, but M. intimates how far weather, etc., has affected his *final* (1st February) forecast.

Forecasts.

K. has also to supply M. with materials for the crop forecasts. These are due in the Taluka and the forecasts are due in the Director of Agriculture's Office according to the following table:—

Due date (1)	To D. Ag. (2)	Return (3)	Crops dealt with (4)	Due date (5)	To D. Ag. (6)	Return (7)	Corp dealt with (8)
25th July ..	1-8	1st.	Cotton*, Sesamum, Groundnut and Sugar- cane.	5th January ..	10-1	1st.	Wheat (R. 1869-17).
				15th ½ do. ..	20-1	Final.	Sugarcane.
10th September ..	15-9	1st.	Rice	25th do. ..	1-2	Do. ..	Cotton.
						1st.	Caster Seed (R. 9795- —28-4-24).
25th September ..	1-10	2nd.	Cotton, Sesamum, Gro- undnut and Sugarcane.	10 h February	15-2	2nd.	Wheat, Linseed (and Rapeseed).
				20th do. ..	1-3	1st.	Rabi Juwari (R. 5606-22).
20th October ..	1-11	1st.	Kharif, Juwari and Bajri (R. 5606-22)	10th March ..	20-3	3rd.	Wheat (R. 6740-22).
10th November ..	15-11	2nd.	Rice	25th April ..	1-5	Final.	Wheat,* Linseed (and Rapeseed).
25th November ..	1-12	3rd.	Cotton.				
5th December ..	10-12	Final.	Sesamum and Ground- nut.				
5th December ..	10-12	1st.	Linseed and Rapeseed..				

*The July Cotton return is due in Deccan districts only.

The districts from which these returns are required are as follows :—

Cotton and Wheat.

Kharif Juwari Bajri, and Robi Juwari.

} All districts except the Konkan.

Linseed.—All districts in Deccan and Karnatak.

Sesamum (Til).—All districts except Satara and Thana.

Rapeseed.—(Only from certain Gujarat States).

Groundnut.—The Deccan Districts and Belgaum.

Sugarcane.—All districts except Ahmedabad, Broach, Kaira, Panch Mahals, Kolaba, Thana, Ratnagiri, E. and W. Khandesh.

Rice.—Kaira, Surat, Poona, Belgaum, Dharwar and all Konkan.

Indigo.—(Two Sind districts).

Castor Seed.—All Gujarat and Khandesh. (R. 9795—28—4-24), Sholapur, Bijapur and Belgaum.

For Indian States and Sind, see R. 9026-13.

2. The information which K. should submit is shown in the following form (4) to (7) are required in the case only of wheat and cotton. Since the crop inspection is not supposed to be completed so early as 25th September, obviously the first two returns cannot give in (2), the *exact* (inspected) area for the current year. But K. can give the exact area of the last year. Then he can easily ascertain by enquiry without inspection, whether generally the rayats have shown more or less than in the last one or two years. It is not expected that the first forecast should give exact figures. If last year there were 221 Acres and 17 gunters of cotton and the general opinion is that this year the area shown is a little less, because rather more Juwari has been sown, then K. will be justified for his first forecast in putting the area for the current year at 180 or 200 acres. Thus, although absolutely accurate statistics are not expected absurd errors can be avoided. When the later forecasts, after October, become due, K. will be able usually to supply exact figures, but even in the case of the first return for linseed or wheat (Rabi) he is not required to make a special inspection, but will report exact figures when they are known from the second inspection. Very serious discrepancies (running to lakhs of acres in a single district) have occurred between forecasts and July final crop statistics; due to K. reporting blindly without making any inspection even up to the time of sending his final forecast. P. and M. should watch and compare these figures, and check such discreditable-exhibitions.

3. Besides giving the area for the two years and remarks as to the causes of increase or decrease as reported by intelligent cultivators, finally K. is expected to give an opinion as to the prospects of the crop (shortly after it is sown) or its anna valuations (then it is reaching maturity). The standard normal crop is taken at 12 annas. This means that a 12 annas crop is what can reasonably be expected in a satisfactory year by normal cultivation. Of course the crops on good soil must necessarily be better than the crops on bad soil. But even on bad soil the crops will be better in one year than the crops on bad soil. But even on bad soil the crops will be better in one year than they are in another. What K. must endeavour to do is this :—He should remember, so far as his experience goes, what is the ordinary appearance of the crops in a normal or rather good year in a particular set of fields. Then if the crops this year are a little better, or a little worse, or very much worse, he will value them accordingly. If the yield is likely to be only half what is usually got, then it is a six anna crop. If it is rather more than is usually got, it would be 14 annas. If very much better than usual it would be 16 annas. A real bumper crop such as is got only once in 10 or 20 years would reasonably be valued at 18 or 20 annas. Cultivators all over the world have a tendency to consider their crops worse than they really are. They perhaps are not so good as they hoped, and so they are disappointed. A good test of the anna valuation is to ask the cultivators whether the crop is, on the whole, larger or smaller in a particular field than the year before or some other recent year which they remember. This affords a useful check over crop estimates. In (8) K. should write "anna valuation X annas; crops believed to be a little better than last year perhaps one anna better." He should also make remarks such as "Much damage done by grasshoppers" or "jackals have badly damaged the cane" or anything of that sort. Also he might say that "a very good crop is expected if one more shower falls". Fuller notes on anna valuation are given in the L. R. R. notes.

4. It is most important that these returns should reach M. *punctually* because he is obliged to send them on fixed dates to the Director of Agriculture (R. 5920 —15). The form and the remarks are very short and can easily be written on one postcard. There is therefore no excuse for being late and no reason why M. should be obliged to send reminders. The compiled forecasts of the higher officers should contrast the present state with the state at the same time last year (R. 5703—15).

5. In sending the 3rd and final reports on wheat in March and April, K. should also state whether it is usually exported and whether the other food crops (juwari bajri, rice, nagli, etc.) have, on the whole, been satisfactory or not.

FORECAST

Wheat
Details of ——— Cultivation in the Village of
Cotton

Total Area in 1912-1913	Total Area in 1913-1914	Cause of Increase or Decrease	Details of area of current year				Remarks on annual valuation and prospects or yield of crop compared with last year
			Irrigated (a)		Unirrigated (a)		
			Exotic (b)		Indigenous (b)		
			Kind	Acres	Kind	Acres	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(a) For wheat.

(b) For cotton.

For other Crops—til, groundnut, sugarcane, rapeseed, linseed, omit (4) to (7).

List of Crops grown in the Bombay Presidency proper, with English, Vernacular and approximate scientific names.

The Imperial classification is discussed in R. 11541-15. For corrections in botanical names I am indebted to the late Mr. L. J. Sedgwick, I.C.S.

No. (1)	English Name where possible (2)	Scientific name (3)	Gujarati (4)	Marathi (5)	Kannada (6)
<i>I.—Cereals.</i>					
1	Jowari (Great Millet) ..	Andropogon Sorghum..	Juwar ..	Jvari, J o n dhala, Shalu.	Jola, Kenjol, Bilejol, Yenagara Shalu.
2	Bajri (Spiked Millet) ..	Pennisetum Typhaideum	Bajri, Bajro ..	Bajri, Sajgure ..	Sajje.
3	Rice or Paddy	Oryza sativa	Dangar, Bhat Vari*.	Bhat, Sal ..	Bhatta, Nellsu.
4	Wheat (including spelt)	Triticum oetivum or T. vulgare.	Ghau, Popatia ..	Gahu, Khap i (spelt).	Godhi, Khapligodhi.
5	Barley	Hordeum Vulgare ..	Jav	Satu, Jav ..	Javegodhi.
6	Maize	Zea mays	Makkai	Maka	Goinjola, Mckkejola.
7	Kodra	Paspalum scrobiculatum	Kodra	Kodra, Kodru, Harik.	Harik.
8	Ragi	Eleusine corcoana ..	Bavto, Nagli ..	Nagli, Nachni ..	Ragi.
9	Italian Millet	Setaria Italica, Panicum Italicum.	Kang	Kangu, Kang, Rale.	Navni.
10	Varai, Sava and Barag ..	Panicum miliaceum, P. milliare.	Vari, Sava Samli, Chino.	Vari, Sava, Barag	Save, Baragu.
11	Banti	Panicum crusgalli var: frumentaceum.	Banti	Barti.	
12	Bhadli	Panicum Pilosum Setaria glauca.	Bhadli	Bhadli	Itar.
13	Others.				
<i>II.—Pulses.</i>					
1	Pigeon Pea	Gajanus Indicus ..	Tuver	Turi	Togari.
2	Gram	Cicer arjetinum ..	Chana	Harbhara, Chane	Kudle.
3	Green Gram	Phaseolus radiatus	Mag	Mug	Hesaru.
4	Black Gram	Phaseolus mungo ..	Adad	Udid	Uddu.
5	Small-fruited Dolichos	Vigna catiang	Chola	Chavli	Alsandi.
6	Horse Gram	Dolichos biflorus ..	Kulthi	Kulith, Kulthi ..	Hurli.
7	Field Pea	Pisum sativum	Vatana	Vatane	Batgadde, Vatane.
8	Lentil	Ervum lens	Masur	Masur	Chanangi, Masur Bija.
9	Chickling Vetch	Lathyrus sativus ..	Lang	Lakh	
10	Large fruited Dolichos (R. 1984/24—23-6-26).	Dolichos lablab ..	Val	Val, Pavte	Avre.
11	Kidney bean	Phaseolus aconitifolius..	Math	Math, Matki ..	Madke.
12	Others		Itar	Itar	Itar.
<i>III.—Orchard and Garden Produce.</i>					
<i>A.—Vegetables (Roots and Tubers).</i>					
1	Potato	Solanum tuberosum ..	Batata	Batate	Batate, Alu-gadde.
2	Sweet Potato	Ipomoea batatas ..	Sakaria	Ratalu	Genasu.
3	Yam	Dioscorea sativa ..	Ratalu	Goradu, Kon, Gorkan.	Heggenasu, Mudigenasu.
4	Elephant Foot	Amorphophallus campanulatus.	Suran	Suran	Suran-gadde.
5	Carrot	Daucus carota	Gajar	Gajar	Gajjare.
6	Radish	Raphanus sativus ..	Mula	Mula	Mulangi.
6	Onions (R. 974-21) ..	Allium cepa	Kanda, Dungli ..	Kanda	Ullegaddi, Nirulli.
7	Others		Itar	Itar	Itar.
<i>B.—Green Vegetables.</i>					
1	Cabbage.. ..	Brassica oleracea ..	Kobij	Kobi	Kyabij.
2	Brinjal or Egg-plant ..	Solanum melongena ..	Vengni, Ringni, Vantak.	Vangi	Badneckai.
3	Tomato	Lycopersicum esculentum.	Tomata	Vel Vangi, Tamate.	Chappar-b a d n e k a i; Thakkali, Hannu.
4	Fenugreek	Trigonella fcenumgroecum.	Methini bhaji ..	Methi	Mente-palle.
5	Edible Hibiscus	Hibiscus esculentus ..	Bhinda	Bhendi	Bendekai.
6	Musk Melon	Cucumis melo	K h a d b u c h, Sakarteti.	Kharbuj	Kharbuj.
7	Water-Melon	Cucurbita, citrullus vulgaris.	Tarbuch	Tarbuj, Kalin-gade.	Kalangadchannu.
8	Others		Itar	Itar	Itar.

*Vari in N. Gujarat means a long-awned, non-transplanted rice.

No. (1)	English Name where possible (2)	Scientific Name (3)	Gujarati (4)	Marathi (5)	Kannada (6)
<i>C.—Green Fodder for Cattle.</i>					
1	Lucerne	Medicago sativa ..	Vilayti Ghas ..	Vilaytigavat ..	Vilayati hullu.
2	Hot-weather Jowari ..	Andropogon Sorghum ..	Sundia ..	Kadval ..	Nirjoi.
3	Guinea Grass	Panicum maximum ..	Gini ghas ..	Gini gavat ..	Gini hullu.
4	Oats	Avena sativa			Toke godhi.
5	Field Vetch	Cyamopsis psoralioides	Guvar	Gavar. ..	
6	Others		Itar	Itar	Itar.
<i>D.—Fruit Trees.</i>					
1	Phantain	Musa sapientum, M. paradisiaca.	Kel	Kele	Bale.
2	Mango	Magnifera Indica ..	Ambo	Amba	Mavu.
3	Lime	Citrus medica var : acida	Limboi	Limbu	Nimbe.
4	Sweet Lime	Citrus var : limeta ..	Mithilimboi ..	Sakhar Limbu ..	Sakinimbe.
5	Orange	Citrus aurantium ..	Narangi	Naringe, Santra ..	Kittale.
6	Citron	Citrus Medica	Bijoru	Mahalung	Madal.
7	Pomelo or Shaddock ..	Citrus decumana ..	Papanas	Papanas, Cha-S kotra.	akreganche, chakkotan hannu.
8	Pomegranate	Punica granatum ..	Dadamdi ..	Dalimb	Dalimb.
9	Guava	Psidium pomiferum or guajava.	Jamrukhi ; jam phali.	Jamb, Peru ..	Perla, chepe hannu.
10	Custard Apple	Annona squamosa ..	Sitafali	Sitaphal	Sitaphal.
11	Pine Apple	Ananas sativa	Ananas	Ananas	Ananasu, Farangi.
12	Fig	Ficus carica	Anjir	Anjir	Anjura.
13	Jack Fruit	Artocarpus integrifolius	Phanas	Phanas	Halasu.
14	Papay	Carica papaya	Papaya	Papai	Papayi, bappangayi.
15	Kashewnut	Anacardium occidentale	Kaju	Kaju	Geru bija.
16	Bullock-heart	Annona reticulata ..	Ramphali	Ramphal	Ramphal.
17	Grapes	Vitis vinifera	Darakh	Draksh	Draksh.
18	Others		Itar	Itar	Itar.
<i>IV.—Drugs and Narcotics</i>					
1	Tobacco	Nicotiana tabacum ..	Tanaku	Tambokhu ..	Tambaku, Hogesoppu.
2	Indian Hemp	Cannabis sativa	Bhag, Ganja ..	Bhang, Ganja ..	Bhangi, Ganje.
3	Opium	Papaver somniferum ..	Aphim	Afu	Afimu.
4	Coffee	Coffea Arabica	Kafi, Bund ..	Kafi, Bund ..	Kafi, Bundu.
5	Tea	Thea sinensis	Chaha	Chaha	Chaha.
6	Cinchona	Cinchona Spp.	Chinchona ..	Chinchona ..	Chinchona.
7	Betal leaves	Piper betel	Pan	Vidyachi Pane ..	Villyadele.
8	Betal nut	Areca catechu	Sopari	Supari	Adike.
8a	Ajwan Seed (R. 974-21)	Ptychotus ajowan, carum copticum.	Ajmo	Ova	Ajuvan.
9	Others		Itar	Itar	Itar.
<i>V.—Condiments and Spices.</i>					
1	Cardamom	Elettaria cardamomum	Elchi	Veldode	Yelakki.
2	Chillis	Capsicum annum ..	Marcha	Mirchya	Mensinkai.
3	Ginger	Zingiber officinale ..	Adu	Ale	Alla Khar-genasu, Hashi Shunti.
4	Black Pepper	Piper nigrum	Mari	Miti	Menasu.
5	Turmeric	Curcua lonmga	Halad	Halad	Arshina.
6	Fennel or Anise seed ..	Pimpinella anisum ..	Varlari	Badi-shep ..	Sabbasige.
7	Coriander	Coriandrum sativum ..	Dhana Kothmiri	Dhnane	Havija.
8	Cumin	Cuminum cyminam ..	Jiru	Jire	Jirige.
9	Fenugreek	Trigonella feonumgras-cum.	Methi	Methi	Mente.
10	Garlie	Allium sativum	Lasan	Lasan	Belloli.
11	Tamarind	Tamarindus Indica ..	Amla	Chinch	Hunasechannu.
12	Others		Itar	Itar	Itar.
<i>VI.—Starches.</i>					
1	Arrowroot	Maranta arundinacea, curcuma angustifolia.	Ararut	Ararut (Tavkil) ..	Ararut, Kuve kitta.
2	Others		Itar	Itar	Itar.
<i>VII.—Sugers.</i>					
1	Sugareane	Saccharum officin ..	Sherdi	Us	Fhabbu.
2	Palmyra Palm	Borassus flabellifer ..	Tad	Tad	Tali mara.
3	Date Palm	Phoenix syvestris ..	Khajuri	Khajuri Shind ..	Shindi Ichal.
4	Others		Itar	Itar	Itar.

No. (1)	English Name where possible (2)	Scientific Name (3)	Gujarati (4)	Marathi (5)	Kannada (6)
<i>VIII.—Oilseeds.</i>					
1	Sesame or Jingelly seed	Sesamum Indicum ..	Tal	Til	Yellu.
2	Linseed	Linum usitatissimum ..	Alsi	Javas, Alsi ..	Agashe.
3	Castor oilseed	Ricinus communis ..	Diveli Erande ..	Erandyal ..	Audla, Haralu.
4	Rapeseed	Brassica napus ..	Sarsav	Shiras	
5	Nigerseed	Verbasina sativa, Guizotia Abyssinica.	Kharsani, Ramtal	Khursani, Karla	Gurellu.
6	Groundnut seed ..	Arachis hypogea ..	Bhoising, Magphali.	Bhuimug ..	Nelgadle.
7	Dill seed	Anethum sowa, Peucedanum graveolens.	Sua	Balant-shep ..	Banant Sepu.
8	Common mustard ..	Brassica nigra	Rai	Mohri	Sasvi.
9	Cocoonut (R. 974-21) ..	Cocos Nucifera ..	Nalieri	Naral	Tengu.
10	Safflower	Carthamus tinctorius ..	Kasumbi	Kasumba	Kisubi.
11	Others	C. Persicus.	Itar	Itar	Itar.
<i>IX.—Dyes.</i>					
1	Indigo	Indigofera Spp. ..	Gali	Nil, Guli	Nili.
2	Morinda	Morinda citrifolia ..	Al, gorangi ..	Al, Surangi ..	Siran jikadi.
3	Others		Itar	Itar	Itar.
<i>X.—Fibres.</i>					
1	Cotton	Gossypium herbaceum ..	Kapas	Kapas	Hatti.
2	Bombay Hemp	Crotolaria juncea ..	San	Tug, Sanabi, ..	Sanbu.
3	Hemp	Hibiscus cannabinus ..	Sheria, Khadbhid	Ambadi	Pundi.
4	Jute	Corchorus sp.	Jut	Jut	Goninaru, Chunchala, Gidadanaru.
5	Rhea	Boemeria nivea ..	Rhia	Rhia	Rhia.
6	Others		Itar	Itar	Itar.
<i>XI.—Miscellaneous.</i>					
1	Amaranth	Amarantus frumentaceus ..	Rajgaru	Rajgira	Rajgiri.
2	Soap-nut	Sapindas Trifoliatus ..	Aritha	Ritha	Arwalkai, Antalkai.
3	Others	Crops which do not belong of Classes I to X.			
<i>XI-a.</i>					
	Grass	(Various)	Ghas	Gavat	Hullu.
	Casuarina	Casuarina Equisetifolia ..		Suru	Sura.
	Babul (R. 390-20) ..	Acacia Arabica ..	Babull	Babul	Jali.

VILLAGE FORM XIV

Register of Births and Deaths in the Village of Nahigaon, Taluka Bulsar, 1913.

Population by census of (1911) Males Females Total

Births								Deaths								
No.	Date	Sex		Name	Father and Grandfather	Religion (community if backward)	Remarks	No.	Date	Name with father's name (or husband's name of married females)	Religion (community if backward)	Age	Sex		Cause of death and Remarks	
		Boy	Girl										Male	Female		
(1)	(2)	(3)	(4)	(5-a)	(5-b)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	1913 January 1st	1		Ramo ..	Raghu Mohan ..	Kunbi ..		1	January 15th	Bala bin Bapu Raoji	Kunbi ..	50	1		Asthma	
2	3rd			Not named	Makan Dullabh ..	Kachhia	Born dead	2	20th	Rama valad Appa Bapu.	Mahar ..	20	1		Smallpox.	
								3	21st	Shridhar Nathar ..	Brahman ..	25	1		Suicide.	
		1		Total births in January						Total deaths in January.			3		Copy forwarded to M. 1st Feb. 1913.	
3	February 5th		1	Sita.. ..	Kasan Rajasing ..	Rajput ..		4	February 6th	Mohidin ualad Inam	Muslim ..	60	1		Cholera Patel.	
4	16th	1		Not named	Janu Bapu ..	Mahar ..		5	7th	Imambi kom Mohidin.	Do. ..	50		1	Do.	
5	January 10th		1	Rami ..	Laxman Jaganath ..	Brahman	Not reported at time.	6	8th	Narhar Ganesh ..	Brahman ..	40	1		Drowned in well (by murder).	
								7	9th	Sita kom Narhar ..	Do. ..	20		1	In child-birth.	
								8	16th	Child of Janu Bapu	Mahar ..	1 hour old	1		Born weak (prematurely).	
								9	January 20th	Rama Ganesh ..	Brahman ..	20	1		Plague.	
		1	1	Total births in February.						Total deaths in February.			3	2	Copy forwarded to M, 1st March.	
			1	Omitted in January ..						Omitted in January			1		Patel.	
		5	7	Enter others for remaining months up to December.										3	10	
		7	9	Total from 1st January to 31st December.										10	12	Dated 1st January 1914. Patel. Accountant.

Remarks V.F. XIV.

1. This form is to be maintained by the Police Patel but if he is illiterate. K. or some other competent person under the Patel's instructions must write it. The Police Patel is responsible for custody of the form. If the village has several hamlets, the Patel should arrange for obtaining information from a leading man in the hamlet, and should also visit them himself periodically. Where however there is a separate Police Patil for a hamlet, that Patil should maintain a separate Village Form XIV for it.

These statistics are collected solely for use of the Sanitary or Public Health Department. There is a natural and growing tendency to use these entries as evidence of age, parentage and so on. But there is no system of registration corresponding to Somerset house in India. With legislation as to "Age of Consent" and the increasing importance of life insurance and College entry, etc., this task may have to be undertaken: but so far it has not, and officers must not be led into it. Cases have occurred in which long enquiries more suitable for a civil court have been conducted by M or P into the genuineness of entries. When there is any dispute, no such enquiry should be made; the entry should be marked "doubtful". But M and P may correct admitted errors, but no formal enquiry should be opened. [See Sec. 22 (3), Act VI of 1886].

This form is a familiar one. There is no change except that a separate column has been ruled for the child's name. This must be left blank until the name is given. A reasonable time after the birth of the child, the Patel should inquire and insert the name. He should never send the Rgr. for record to the Taluka until all names in (5a) have been filled in, unless the child has died unnamed. These Rgrs. are increasingly important for School and University and G service as evidence of birth and for emigration certificates.

In order to secure as complete registration of births and deaths amongst European, Anglo-Indian and other Non-Indian British subjects and foreigners as practicable, entries of births and deaths occurring amongst them should be made in this form. When such birth or death is recorded in this form M. should send an extract to C. who will prepare the monthly returns in duplicate in the form prescribed in Government Resolution, General Department, No. 2597, dated 5th October 1936, and send one copy to the Director of Public Health and the other to the Registrar General of Births, Deaths and Marriages. (G. 2987 of 10-6-1930; 2597 of 5-10-1936 and 12-5-1942.)

2. A frequent mistake is to give the name of the mother's father instead of the name of the infant's father. It is common for married women to return to their mother's homes for their confinements. Then one often finds such entries as "a girl born in the house of Raghu Mohan". But Raghu is the father of the infant's mother and not the father of the child. When a child is illegitimate and when the paternity is not admitted or when there is no practice of marriage in the caste, the name of the mother and *her* father or mother must be given in (5b). The name of the father *when admitted* should be written in the same column. The entries in the columns should not repeat the headings. One often sees under the heading, boy, (3) "one son", and under the column for religion "Kunbi *by religion*", and under the column for age "age 50". These entries should be shortened and only "Hindu" and "50" should be written. For twins, two lines should be provided, one for each name.

3. When death is the result of violence it is not always possible for the Patel to be sure whether any offence has been committed or whether the death is accidental or suicidal. He must however, fill up the Rgr. according to his judgment, on the facts known within the first few days after the death. He cannot wait until the matter has been decided by the Magistrate or Sessions Court.

The classes of unnatural death which ought to be distinguished are:—

Suicide.	Wild beasts.
Drowning.	Snake-bite.
Hanging.	Dog or Jackal-bite (Rabies).
Wounding.	Railway Accidents.
Poisoning.	Other causes.

When death is, so far as can be judged, suicidal, then it is not necessary to distinguish which of the kinds of violence (drowning, hanging, poisoning, etc.) was employed.

4. In natural deaths the usual causes of death should be noted, *especially deaths of women during and after child birth*. All deaths from epidemics such as cholera, smallpox, plague, measles, must be so described. When a child is born dead, no entry should be made in the death columns, but a note "Born dead" should be made against the birth which must not be included in total births. If it lives even an hour the death must go into the death columns and it is counted both as a birth and a death.

5. Whenever a birth or death is discovered by the Patel or by any Inspecting Officer which was not entered on the proper date it should be entered in the current month below the last entry, but if the correct month and date is known, that date should be written in (2) or (9) and the entry must be included in the total of the current month. Make a note also in the back register at or near the place where the omission occurred.

The copying of all the names, etc., seems perhaps unnecessary: but it provides a valuable duplicate, if V. F. XIV is lost; careless Patels often lose it altogether.

6. This form* is kept for the calendar year—January to December. At the end of each month the totals of births and deaths are to be made and a complete copy of all entries for the month is sent punctually on the 1st of the following month to M. (See also Note to V. F. XIV-C).

7. This Rgr. is, of course, to be permanently preserved, but it should not be sent to the Taluka Record room until the expiry of two years from the end of the year to which it relates. If it is sent at once, then the vaccinator or other persons visiting the village to check and to test the Rgr. cannot do so. Therefore, the Rgr. ending 31-12-14 must be kept in the village until 1-1-17. After that it must be sent to Taluka (R. 7084—13).

8. In some villages Sanitary Inspection Books are maintained, but they are supplied in a printed form and are not filled by the Village officers.

Remarks on V. F. XIV-B.

Whenever an epidemic breaks out, then it will be necessary to write the entries in this form. It is the same form for all the six ordinary epidemics. The disease which is to be recorded will be left and the other five struck out of the heading. As soon as an epidemic commences the Patel will be required to get information not only of the deaths but also of the number of attacks and recoveries. It is important to fill up (8) and (9) by careful inquiry whether the person attacked had been previously vaccinated (in case of small-pox) or inoculated (in case of plague). If any person attacked with the disease leaves the village before it is known whether he recovered or not, "unknown" should be written across (10), (11).

If unfortunately more than one disease breaks out in the village in the same year, then it will be necessary to open a second (or third) Rgr. The particulars of different diseases must not be mixed.

At the close of each month in which there have been *no cases* of any disease the Patel should initial the blank Rgr. This is to show that the fact that there are no entries is not due to his negligence, but to the absence of disease. At the end of the year the Rgr. will similarly be totalled; if blank, of course, there is no total. But if there are any entries then the total will be made and the total of those who recovered and the total of those who died will each be divided into previously vaccinated/inoculated or not. We shall then be able to know whether the recoveries or deaths have been more or less favourable amongst the vaccinated/inoculated. This total will be sent with the totals of V. F. XIV to M. for compilation in T. F. XXI.

* There is a special form for Kanara in which the returns of several villager in one firka are consolidated.

VILLAGE FORM XIV-A
Vaccination Register for the Village of Nahigaon, Taluka Bulsar, 1913

No.	Name	Father's name, surname and place of residence	Religion (community if backward)	Sex		Age			Date of vaccination	Previously vaccinated	Not previously vaccinated	Signature of vaccinator
				Male	Female	One year and under	Over one year and up to 6 years	Over six years				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

This form will be filled up by the Vaccinator with Patel's help.

VILLAGE FORM XIV-B

Smallpox*
 Cholera*
 Plague*
 Influenza*
 Yellow Fever*
 Jaundicet †
 (also known as infective Hepatitis)*

} *Register for Nahigaon, Taluka Bulsar, 1915.*

Serial No.	Date of attack	Name of person attacked, father's name and place of residence	Sex		Age	Religion (community if backward)	Whether previously ‡Vaccinated or not. §Inoculated		Date of		Remarks [Whether illness seems to have been brought from another place, if so, from what place, also whether medical relief is being given or other action taken]
			Male	Female			Yes	No.	Recovery	Death	
			(4)	(5)			(6)	(7)	(8)	(9)		(10)	(11)	(12)

•Whichever is required. †Any other disease declared as having assumed an epidemic form. ‡Vaccinated in case of Small-pox. §Inoculated to case of plague.

VILLAGE FORM XIV-D.

A-3494-25-A

ANIMAL DISEASE RETURN.

VILLAGE

TALUKA

Vernacular name of disease.	Date of first appearance	Number attacked up to date of last report.							Number died up to date of last report.							Number of fresh attacks during the week under report							Number of deaths during the week under report.							Symptoms observed	Remarks.					
		Equines.	Cattle.	Buffaloes.	Sheep.	Goats.	Dog.	Camels.	Fowls.	Equines.	Cattle.	Buffaloes.	Sheep.	Goats.	Dogs.	Camels.	Fowls.	Equines.	Cattle.	Buffaloes.	Sheep.	Goats.	Dogs.	Camels.	Fowls.	Equines.	Cattle.	Buffaloes.	Sheep.			Goats.	Dogs.	Camels.	Fowls.	

This form is prescribed for being maintained in the village whenever a disease appears among any domesticated animals. The most important thing is that a report should be despatched on the very first day on which the village officers come to know that there is any such disease, in the form of a printed post-card given below—

Front.

Reverse.

VILLAGE FORM XIV-D.		O. H. M. S.	
Animal Disease Return		To	
Village		Mamlatdar,	
Taluka		The Mahalkari,	
		Veterinary Assistant Surgeon.	
(CIVIL VETERINARY DEPARTMENT FORM 1).			
Date	Patel.		

1. Class or kind of animals affected.								
2. Date of first appearance.	Equines	Cattle	Buffaloes	Sheep	Goats	Dogs	Camels	Fowls
3. Number affected up to the date of last report.								
4. Number died up to the date of last report.								
5. Number of fresh attacks during the week under report.								
6. Number of deaths during week under report.								
7. Vernacular name of the disease								
8. Symptoms observed	.. .. .						
9. Remarks	.. .. .						

With a view to avoiding delay in reporting the diseases of animals to veterinary assistant surgeons the village patel should arrange to send a copy of his report about the outbreak of animal diseases to the veterinary assistant surgeon simultaneously with that to be sent to M. (R. 5837-28, 7-11-1930). After that first report, further reports are to be sent every Saturday which will show how the disease has progressed. On receiving the first report M. will endeavour to arrange for medical relief or assistance, if it is possible. To enable him to send these weekly reports, the Patel must keep a notebook of the fresh cases and deaths. He should not enter cases already reported over again; but probably, out of the cases reported in the previous week as attacked some will have died. Each weekly report gives the totals up-to-date. In (5) only fresh attacks are noted. If he has not printed forms in stock the Patel should prepare a manuscript Rgr. in this form and keep it ready for recording the number of cattle attacked, etc.

There is a standard form giving the symptoms of all usual epizootic diseases.

VILLAGE

Quinquennial statement of cattle

Serial No. of house	Name of head of house or family	Bulls and							
		Males				Females			
		Breeding bulls i.e., entire males over 3 years kept or used for breeding purposes only	Working Bullocks i. e. bullocks and un-castrated males over 3 years kept for work only	Bulls and bullocks over 3 years not in use for breeding or work	Total, Males over 3 years	Breeding cows i.e., cows over 3 years kept for breeding or milk production			
						In milk	Dry	Not calved	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Serial No. of house	Name of head of house or family	Buffaloes								
		Female							Young	
		Breeding cows i.e. over 3 years kept for breeding or milk production				Cows over 3 years used for working only	Cows over 3 years not in use for work or breeding purposes	Total Females over 3 years	Under 1 year	
		In milk	Dry	Not calved	Total				Male	Female
(1)	(2)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

Serial No. of house	Name of head of house or family	Horses and Mares—contd.				Mules	Donkeys		Camels	Pigs
		Young stock					Male	Female		
		Under 1 year		1 to 3 years						
		Male	Female	Male	Female		(47)	(48)			(49)	(50)
(1)	(2)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)

Serial No. of house	Name of head of house or family	Agricultural				Machinery		
		Ploughs		Carts		Sugarcane Crushers		
		Wooden	Iron	Riding	Loading	Worked by power	Worked by bullocks	
							Wooden	Iron
(1)	(2)	(61)	(62)	(63)	(64)	(65)	(66)	(67)

FORM XV.

and Resources of village

Taluka

Cows							Buffaloes			
Cows over 3 years used for work only	Cows over 3 years not in use for work or breeding purposes	Total Female over 3 years	Young stock				Breeding bulls i.e. entire males over 3 years kept or used for breeding purposes	Working males i.e. males castrated or uncastrated over 3 years kept for work only	Males castrated or uncastrated over 3 years not in use for breeding or work	Total males over 3 years
			Under one year		1 to 3 years age					
			Male	Female	Male	Female				
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

—contd.		Cattle population	Sheep			Goats			Horses and Mares	
Stock			Up to 1 year	Over 1 year		Up to 1 year	Over 1 year		Horses over 3 years	Mares over 3 years
1 to 3 years of age				Male	Female		Male	Female		
Male	Female			(35)	(36)		(38)	(39)		
(31)	(32)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	

Total Quadrupeds	Poultry								Total poultry
	Hens	Cocks	Chickens	Total	Ducks (female)	Drakes	Ducklings	Total	
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)

and implements

Oil engines with pump for irrigation purposes	Electric pump for tube wells	Tractors	Oil engines and steam engines	Water lifts		Hand looms	Oil Presses	Remarks
				Persian wheels	Mhots			
(66)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)

Remarks on V. F. XV.

This is due to be prepared every fifth year (1915-16, 1919-20 R. 6368-16). It should be commenced not later than 15th January and finished by the end of the month and the abstract sent to M. punctually on 1st February. Sometimes animals are sent away to other villages to graze. It use to be the rule that only those animals which belonged to the village were entered in this form, while cattle from other villages which had come in for grazing were disregarded. This supposed that the K. of the other village would enter in his form correct statistics of the absent cattle. But in principle this is clearly wrong. At the time of human census it is always necessary to record those persons actually present. In the case of cattle it is still more difficult to make correct entries of absent animals. Even their owner may not know whether they are alive or dead; and often he cannot give correct particulars. But for the animals actually present there is no such difficulty. When a large number of animals are present in the village for grazing only and do not belong to the village this fact should be noted in the remarks column. All Government or Municipal animals must be included.

Bulls dedicated to gods and let loose and belonging to nobody should be entered at the foot. The Patel should inquire at the time of the census whether there are within the village boundaries any homeless cattle; that is, cattle or shecp, etc., which remain out in the jungles in charge of wandering herdsmen or shepherds and do not come into the village houses by night.

Under the head of 'ploughs and carts' those which are broken and unfit for use should not be entered; only those which are still serviceable.

In village where they are found, asses, mules, camels and elephants should be entered. But these columns need not be ruled in the village if there are *none*: and if there are only a few they may be entered in the remarks column.

Columns 71 and 72 should be omitted if there are no water-lifts.

In (73) such particulars about village resources as may be from time to time directed can be entered. Handlooms, oil-presses, steam and oil-engines sugar-pans, sugar mills (separately for wooden and iron) and so on according to the local industries, may be directed to be recorded.

The Village Officer shall prepare a census of all the cattle in such villages as the Collector, in consultation with the Forest Department, may direct in order to ensure the correct levy of grazing fees. The census figures shall be brought up to date each year in June. The census should show the name of each owner, the area of his holding and the number of his cattle.

Village Officers shall muster all the cattle in forest village in the early morning when called on to do so by the Range and Round Forest Officers in their respective charges in order to verify and correct the cattle census.

Columns 52 to 59.—The criterion to distinguish between adult fowls and chickens is the ability to breed. The same applies to ducks and ducklings.

Enumeration should be done separately for rural and urban areas in each taluka. For this purpose the Collector should declare what are urban areas. These will include any self-governing urban unit, irrespective of size including every Municipality, every Cantonment, all Civil Lines not included within the Municipal limits and also every other continuous collection of houses ordinarily inhabited by not less than 5,000 persons and having an urban character, though not necessarily selfgoverning.

The Mamlatdar should report the figures for "reported" and "Estimated" and also for "Urban" and "Rural" separately.

VILLAGE FORM XVI.

Register of Water-supply, Village Nahigaon, Taluka Bulsar, A.D. 1912-13

Serial No. (1)	Sources of water-supply (2)	Position (3)	Pakka or Kacha (4)	Purpose for which used (5)	Government or Private (6)	Remarks (7)
1	A'd ..	Village site (house of Govan Daji).	Pakka ..	Drinking ..	Private ..	
2	Step-well ..	Do. (Compound of Atmaram Govind).	Do. ..	Irrigation and Drinking ..	Do. ..	Principal source for drinking.
3	Well (without steps)	Do. (Desaiwada) ..	Do. ..	Drinking ..	Do.	
4	Do. do. ..	Do. (Maharwada) ..	Do. ..	Drinking for Mahars only	Local Fund	
5	Do. do. ..	Do. (Near Hari Narayan's house).	Kacha ..	Washing ..	Private ..	
6	Well (with windmill)	Do. (Hospital Compound)	Pakka ..	Irrigation and Drinking ..	Local Fund	Principal source
7	Tank ..	Do. (Near Brahman Falia)	Do. ..	Irrigation and Washing ..	Government Area $\frac{1}{2}$ Acre	
8	Well with trough ..	S. No. 2A. ..	Do. ..	Irrigation and Cattle drinking.	Government	
9	Well (without steps)	S. No. 8 ..	Kacha ..	Not used (being fallen in) ..	Private ..	
10	Dhekudi ..	S. No. 10 ..	Do. ..	Irrigation ..	Do. ..	
11	Bhudki ..	S. No. 12 ..	Do. ..	Do. ..	Private (Tagavi).	
12	Tank (Bangin) ..	S. No. 18 ..	Do. ..	Do. ..	Government (Acres 40-25)	
13	Steam ..	On the boundary of the village.		Irrigation and cattle watering	Government	

VILLAGE FORM XVI—ABSTRACT

(1)	(2)	For Irrigation						For drinking supply of human beings but not for irrigation		For cattle, washing and other purposes but not for irrigation and drinking		In disuse (other than those entered in columns 3-B and C and 4-B and C)			
		Pakka			Kacha			Pakka	Kacha	Pakka	Kacha	Fallen into disrepair		Other causes	
		In actual use	In working order but not used	Abandoned	In actual use	In working order but not used	Abandoned					Pakka	Kacha	Pakka	Kacha
(3-A)	(3-B)	(3-C)	(4-A)	(4-B)	(4-C)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
A	G. Canals .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
B	Private Canals ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
C	Tanks and Bandharas.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
D	Wells, Budkies, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
E	Other Sources, Dhekudis, Pumps (oil, steam or wind power).	..	..	..	..	..	..	..	..	..	..	..	..	..	..

A well (which includes a Budki) in use is one from which water has been drawn for field irrigation during the preceding 12 months.

This form is to be prepared quinquennially and is due next in 1932-33 (R.5756—21-12-22). In the year in which it is to be compiled it should be completed by K. before December 31st, so that after remaining in the village to be tested by C.I. and others until end of April the abstract may reach M. before May 10th and the return for the whole district will reach the Director of Agriculture before 31st May.

In the first place the information is compiled, as shown, in almost a narrative form. In order to avoid omitting any source, K. should first take the village site and divide it into sections and examine each section and note down the information section by section till he has finished all the sources in the village site. Then he should go round the S. N. starting from No. 1 to the end. He could very conveniently combine this inspection with his crop inspection and so save the trouble of having to go round again. As soon as he has finished the whole village he should then in his remark column mention which are the leading sources of the drinking water-supply for the villagers. When any tank or well is employed for irrigation he should mention approximately the number of acres irrigated. Of course this is likely to vary every year and the exact area irrigated is given in V. F. XII, but the notes in this form are intended only to show which are the big sources of irrigation and which are small. Only round figures are wanted. C. I. are required to note new wells and tanks, especially when constructed by Tagavi, on the maps (R. 7105-14).

A Budki is a hollow excavated against the bank of a stream from which water can be drawn by hand or by lift of any sort; while an A'd is a mere dipping hold. A Dhekudi is a lift sometimes worked by two men standing on a platform either over a dipping hole or a tank, and lifting the basket with their hands; or sometimes with a horizontal pole pivoted on a vertical pole. A Part is a water-course either a natural small stream or an irrigation channel led off from some stream, usually by damming it with a bandhara. "Pakka" means built up with brick or stones with mortar, or with built outlets and waste weir (in case of tanks) while those sources which are not so built are Kacha.

A river will not be regarded as a source; but all Pats, Dhekudis, pumps driven by steam or oil-engines or wind-mills, and other means of using the river water should be tabulated as separate 'sources'. The difference between stream and river is in magnitude only. When any source is used for two or more purposes, the headings show how it is to be classed.

When the form and remarks are completed the abstract will be prepared in the form given and sent to M. before 10-5-1933. C. I. should examine this abstract when he examines the crop inspection which examination must always be finished before 30th April.

VILLAGE FORM XVII

Inward and Outward Correspondence Register, Village Nahigaon, Taluka Bulsar, 1912-13

No. (1)	From whom received or to whom written (2)	No. and date of inward letter (3)	Date of receipt and substance of Inward letters (4)	Copy of outward letters and its date (5)	No. of subsequent entry (6)	No. in A. B. list under which recorded and other Remarks (7)
1	Mamlatdar			Notice for auction of grass with a Panch valuation statement is sent herewith for signature and order to hold the auction sale 10-10-12.	3	
2	Mamlatdar	I.R.R. 76— 7-12-12	12-10-12 Application of Nagar Daji to have Himayat assessed on his S.No. 290 Jirayat turned into new rice from Bangin Tank; asking the total area irrigated by tank, whether the tank is capable of irrigating this additional area; have any other Khatedars any objection?	Total area irrigated by the tank is 40 acres. The tank is easily able to bear the additional demand. Nobody has any objection 12-11-12.	6	
3	Mamlatdar	T.F.IV— 15-10-12	16-10-12 Notices have been signed and the date of sale is entered.	Mamr. Auction sale statement is sent for sanction 1-11-12.	5	
4	Mamlatdar			Fakir Mana desires a Takavi advance of Rs. 100 for oxen; he has been sent with application duly filled in and statement of his solvency with full particulars 2-11-13.	7	N.B.—It was not necessary to write such a report. The applicant could have presented himself with the paper before M.
5	Mamlatdar	T.F.IV— 2-11-12.	3-11-12 Sale statement is sanctioned for Rs. 8 Note in V. F. IV and recover and credit to V. F. IX.	Filed 4-11-12		L. R. 91—C [<i>i.e.</i> , preserved for 5 years under new A. B. List.]
6	Mamlatdar	I.R.R.—76 23-1-13.	25-1-13 C as per his Irr. 21, dated 9-1-13 sanctioned application of Nagar Daji for Himayat assessment. Please note and inform him and await Durusti Patrak.	Noted pending correction in record 26-1-13. Correction statement being received corrections made in records and papers returned to Taluka for record 11-6-14.		
7	Mamlatdar	T.A.G. 27 2-32-12	24-2-13 Fakir Mana's application for Takai for 2 oxen was not sanctioned for want of surety, but he having tendered his land S. N. 131 in security, proclamation about encumbrances on his land is sent for publication.	Notices were duly published and no one has come forward to make a claim on the land 27-3-13.	14	
8	Fauzdar	C.P. 11— 28-2-13.	2-3-13 Asking to verify from Khanesumari whether Ramlo Daji possessed a brown mare with a white face about 6 years old which, he says, has been stolen.	To the Fauzdar. There is a mare entered against him but its age and description is not given. However, the Patil says it was of that age and marking.		

Remarks on V. F. XVII.

This is a familiar form in which K enters all correspondence received and despatched. Periodical returns due on fixed dates need not be entered, but the fact of their despatch should be noted at the foot of the Regrs. or other forms on which they are based. Similarly remittances and acknowledgements thereof do not require to be entered here. When A circulars or standing orders are received, which do not require replies but only to be recorded and entered on the index, V. F. XVIII, they will not also be entered into the Barnishi.

2. A bad practice exists of not entering the inward particulars of a letter to which a reply or a report is needed until the outward reply is ready to be entered. This of course is most irregular and must not be allowed. All inward letters must be registered at once on receipt.

3. Almost all the correspondence in and out is with the M of the taluka. Therefore K should not keep on writing "M of Bulsar taluka"; but "M is quite enough. In a Regr. like this it is not necessary to keep on writing complimentary phrases and honorific titles. It is enough to write "M." or "Prant Sahib" and not necessary to keep on writing "Meherban Rao Sahib" and so on. The future tracing of all correspondence depends upon the correct filing of the papers at the village if they are such as are to be filed at the village; or at the Taluka if they are to be filed at Taluka. Also it is most important that the sequence of the numbers in (6) should be properly written up. It is through them that previous and subsequent references on the same subject are traced.

4. The A B lists (village abstract) must be consulted for instructions as to filing and period of preservation.

5. When K has several villages in his charge he must have a separate Barnishi Regr. for each village. It is most important that the unit of the village should not be confused, since possibly hereafter one of these villages may be transferred to another Saza or Taluka.

6. The correspondence of a village is not numerous enough to call for any system of cases or docket sheets.

Remarks on V. F. XVIII

This is simply a list of the books, manuals, or printed standing orders which K and Patel receive for their use and guidance; and also of the A circular orders which are intended and marked for permanent or indefinite preservation. Each entry is serially numbered and the books, &c., are kept in the same sequence in the daftar.

2. When a new A circular supersedes or replaces an older one K will remove the older one from his file according to the direction in the new circular making a note against the entry (in the list) of the old circular.

3. Non-A circulars, for temporary observance (*e.g.*, directing that the quinquennial return V. F. XVI is to be prepared this year; or that P will hold the audit on a certain date), are entered in V. F. XVII of the principal or Saza village and not in this list.

4. When K has more than one village, he need keep only one file of circulars, books, and standing orders, and should keep it under the name of the chief village of his Saza. He must not forget, if he is called for work to one of the smaller villages to have at hand the file and V. F. XVIII which is *common* to all his villages. When any of these villages is separated into another area (Saza or Taluka) M must see that if the new K has not got for an existing Saza the file of circulars, &c., a new file of all those not obsolete must be made up from spare copies which the Taluka should always keep.

Closing for the year ; and Annual Report of K.

The procedure of K in closing his accounts for the year should be this. Before the close of July he should post up any entry in V. F. VIII-B not yet completed ; all of these postings are of course supposed to be made day by day as they occur. Then he should post the total collections, of Misc. L. R. in the proper columns of V. F. IV agreeing them with V. F. VIII-B, and the total into V. F. V. Then he should post up and complete V. F. XI and agree it with his other accounts and should see that the collections *plus* balance outstanding in V. F. XI agree with the Tharavband which should then be closed. Finally he should see that the details of remissions and writes-off, &c., agree with the abstract of V. F. XI. Then he must visit the Kacheri and agree V. F. IX with T. F. IV and the chalans. Then he should submit his annual report at the end of July never later than the 31st as follows* :—

To the M. Saheb. Annual report of the K of Nahigaon, dated 28-7-13.

1. I have already agreed the collections as recorded in my Day-Book and chalans, and as recorded in T. F. IV and taken note of any collections made at the Taluka and all discrepancies been reconciled and set right (or "no discrepancies are found").

2. I now send—

The Tharavband for (1912-13) with notes on every increase or decrease in fixed figures and notes on discrepancies in L. F. Please return it *in original* after audit and compilation.

All copies of the abstract of V. F. III [or, "there is no change at all in the abstract of V. F. III"].

The totals of V. F. IV.

The abstract of V. F. XI exhibiting the *arrears* and *remissions* and *writes-off*.

For Municipal villages only. [3. Out of the Misc. L. R. carrying L. F. actually collected Rs.—arose within Municipal limits, and the rest outside.

4. Of the total fixed C. L. R. collected Rs.—was in respect of land in/out side Municipal limits.]

N.B.—When a village is almost equally divided by a Municipal boundary, then it will be better to keep the village accounts as those of two villages ; but when only a small area is inside (or outside) the Municipal limits, these distinctions will be required.

The Patel has sent his total of births and deaths on the due date. I have sent my crop, fallow and irrigation returns on () and have furnished at the Kacheri the information required for the statement of mutations, disputes, heirship cases, and fresh sub-divisions. My Electoral Roll is ready at any time.

†Also I have submitted the Khanesumari, water-resources, and statistics of holding for D. F. V

(Signed)

Kulkarni.

*Under the orders for the introduction of revision settlements (R. 8824-16, 1148-17) it will sometimes happen that even after revenue is collected and the year's account closed some amounts will be treated as remissions, and if collected, they will be transferred to over collections (*see* p. 126). If orders are not received before 26th July, this transfer will be made in the accounts of the next year, as occurring on 1st August or later.

† In the years in which they are due.

ELECTORAL ROLLS

An additional duty has fallen upon the Revenue Department under the Electoral Rules for Local Boards and the Legislative Council and the Legislative Assembly. For all these bodies the roll of electors and list of voters whose qualifications rest on holding land are based on the Land Records, and consequently we have to shape our accounts so that they can be easily prepared. Though we seem to be on the eve of possible changes in the electoral system, it is probable that the method of compilation will not radically alter.

2. The K. of each village must learn in what constituencies his village falls. There are constituencies for the Bombay Legislative Council and the Indian Legislative Assembly. There are Mohammedan and non-Mohammedan constituencies, and when there is *in the district* an Urban constituency (Poona, Ahmedabad, Sholapur, Surat) then landholders who have land in the village qualifying them to vote but who reside in or within two miles from the city will vote in the city constituency and *not in the rural*. Their names will be compiled in the village Roll but the remark "City" will be placed against them.

We first concentrate on the Roll for the T. L. B. and give the qualification of each voter: the D. L. B. and L. C. and Assembly rolls are then very easily made by omitting the voters who have not sufficient qualification for the higher standards in succession.

Form of Roll or Voters' List.

Serial No.	Name	Asst : of land held			Remarks
		Khalsa	Inam	Tenanted	

Bracket the names of those who are qualified but reside in another village. They should be transferred to the Roll of that village. But if it is found they are already on that village roll and do not need the land in this village to complete their qualifications, delete them altogether.

3. The Electoral Roll for the L.C. is to be prepared once every three years but it can be amended and corrected at other times and K may at any time be required to submit a revised list or to examine the old list for additions and corrections. He must therefore keep the list always ready. For the Local Board, it is not usually wanted in the same year as for the Legislative Council: so practically it is required annually.

4. It is based on V. F. VIII-A and the alphabetical index to tenants, V. F. VII-B. K must first go through V. F. VIII-A and V. F. VII-B (which gives the alphabetical list of those tenants *who are not occupants*), and must see which of them hold land agricultural or non-agricultural *assessed* [even for Inam land it depend upon asst., not judi] at:—

- For T. L. B. .. Rs. 8.
- For D. L. B. .. Rs. 32 (Panch Mahals Sub-Division of the Broach and Panch Mahals District and Ratnagiri District Rs. 16).
- For Legislative Council .. Rs. 32 (Panch Mahals Sub-Division of the Broach and Panch Mahals District and Ratnagiri District Rs. 16).
- For Legislative Assembly .. Rs. 75 (Panch Mahals Sub-Division of the Broach and Panch Mahals District and Ratnagiri District Rs. 37-8-0).
- For Council of State .. Rs. 2,000 (Holder of land assessed or assessable at).

Now in V. F. VIII-A we have noted (see para. 30, p. 107) against those occupants who are also tenants the area and assessment of the land held as tenants so that we can very quickly see whether the land in their khata (V. F. VIII-A) together with the land they hire (V. F. VII-B) comes to Rs. 8 assessment (not including L. F.) or not. K must avoid including land already sold or transferred. For tenants also the assessment, whether of khalsa or Inam land, is the basis and not the rent. For

this reason, when *part* of a Hissa is sublet the proportionate assessment has also been noted in V. F. VII-A and carried to V. F. VII-B. The first step therefore will be to go down the list of names in V. F. VIII-A (Index, p. 78) and V. F. VII-B and put some initial letter such as "M." (for Matdar) against each person whose land comes to the required total assessment. The assessment of khalsa and inam and N. A. land may all be added together, whether occupied or tenanted. Therefore to make up a total of Rs. 32 it is sufficient if a man is a kabjeddar of land assessed at Rs. 6 khalsa, and inamdar of land assessed at Rs. 20 (judi may be only Rs. 2), and holds N. A. land assessed at Rs. 2, and is also a tenant of some more land assessed at Rs. 4 or more.

5. Further it will be seen that if *A* is Saranjmdar of a block of land assessed at Rs. 32, and *B* is a mirasi tenant of half of it and also occupant in his own right of some other land assessed at Rs. 16, and if *C* is a tenant-at-will of the other half (assessment Rs. 16) and also is a khatedar of some other land assessed at Rs. 16 or more, and then *B* and *C* both sublet all their land to tenants *D* and *E*; then *E*, *D*, *C*, *B* and *A* all have a Legislative Council vote in respect of the same land.

6. But after having marked all the persons who have sufficient land either in V. F. VIII-A and VII-B next there are some persons who cannot vote although they have sufficient land. These are:—

- (1) Insane persons.
- (2) Minors (guardian cannot vote for him).
- (3) Persons who do not hold the land in their own right, but as trustees or guardians or managers for a company, etc.
- (4) Joint families:—Here the Manager votes but no other member can vote in respect of the joint family land or include his proportionate amount of the joint land to make up a qualification in combination with other land.
- (5) Samahik Kabjedars:—But suppose three persons hold as tenants-in-common an occupancy of land assessed—Rs. 60, the share of each if separated would be Rs. 20. Therefore each has a qualification amounting to Rs. 20 and if therefore one of them had some other land separately held or tenanted whether khalsa, inam or N. A. assessed at Rs. 12 or more then he becomes a voter, but the other sharers, if they had not such additional land, would not. There will ordinarily not be many such cases in the village. But in the sample accounts for Nahigaon we have the case of No. 19 Shivaji Balaji, page 113. Turn to page 67 (S. No. 16) and we find that the shares are five, of whom two Sakhuji Gopal and Sakharam Tukaram have larger shares. However K should see whether any one of these five persons have enough separate land to make up the required qualification.

In Khata No. 9, Manilal Hirashankar the qualification is sufficient, if the village is in a Rs. 16 constituency. But we find on page 52, entry 20, that these occupants hold possession in rotation. Therefore the name of the person qualified to vote in respect of this land will change frequently and K will have to be careful that he alters the name when the rotation changes. The rule is that land must be in the possession of the person claiming the qualification *on the 1st January preceding* the date on which the Electoral Roll is drawn up or revised.

7. There are a few other disqualifications for convictions under the Criminal Law. These will apply very rarely and K should include their names with a remark and leave the decision to the Mamlatdar or revising officer. Also there are qualifications in respect of Income-tax, Military Service, University Degrees. These M will see to. But of Course K when he sends the Electoral Roll will as far as he knows, add the names of any persons in the village who have such qualifications

8. The greatest difficulty occurs in case of those persons who are tenants or kabjedars of land in more than one village. These will have to be shown (in case of kabjedars) in the expansion made quinquennially of V. F. XI for the purpose of D.F.V. K. should keep copies of the 'plural holders collecting cards' (described in D.F. V.) to help him in preparing these Electoral Rolls; and also of course for the next time D. F. V is prepared. But there is no such compilation in respect of tenants. If a man has once got a qualification he cannot get any more vote through having more land elsewhere. If therefore he has a T. L. B. qualification in the village his name will have been marked for the roll, and it is not worthwhile enquiring about any more land (unless he is short of the D. L. B. or Legislative Assembly qualification). There remain the occupants and tenants whose total qualification is insufficient. Of these, those who *have a residence* in the village might be entitled to vote if they had enough land elsewhere. In respect of these only K should try to ascertain whether they have land in other villages (of British India) and (on receipt of any report or information) should ask the K of those villages to give him particulars of land occupied or tenanted by these persons. He should also ask these persons whether they claim voting qualification in respect of land held anywhere else; and if so

they should furnish him with particulars. If the land they hold is in another *constituency*, he should consult M whether it can count or not. Those occupants and tenants who have no qualification in the village and *do not reside* in the village may have a residence and land which would complete their qualification in some other village. If that other village is in his own saza then it will be for him to complete his Roli for the village where resides. If such person asks him he should give them a dakhla in order that they themselves may claim to be put on the register in the village (in another saza) where they reside.

9. When K has completed his scrutiny of V. F. VIII-A and V. F. VII-B and has left out those persons disqualified, and has also obtained particulars of those persons who are qualified in virtue of land held in other villages but who reside in his own village and must therefore appear in *his* Electoral Roll, then K can prepare the T.L.B. Roll, or if it is not a year for preparation but only for revision then he can check which names are still correct and which should be removed on account of deaths, etc., and which should be added. It has been elsewhere directed that all changes in the R. R. by which the Electoral qualifications or liabilities to revenue of any person are affected shall be made in V. F. VIII-A and V. F. VII-B at once, and consequently if V. F. XI has not yet been prepared for the year at the time when the Electoral Roll is called for, then K must write up the first 5 columns of the form. Any changes that take place before the 31st July thereafter will have to be made both in V. F. VII, VIII-A and V. F. XI simultaneously. It will thus always be possible to have a perfectly exact Electoral Roll so far as the holdings or tenancies of land are concerned.

With the T. L. B. Roll, showing against each name the assessment of the land he holds (both as occupant and tenant together) it is very easy to prepare the D. L. B., L. C. or L. A. Roll by striking out those names which though qualified for T. L. B. are not qualified for D. L. B., etc. One original roll is the basis of all the other Rolls.

TALUKA ACCOUNTS.

The grouping of villages in Taluka Accounts.

The villages in each Taluka must invariably be arranged in the following order, in all forms in which such order is required. The 5 main groups are called Tenure groups, though really there are only 3, because the Non-Rayawari and Alienated split into two groups each, according as they are surveyed or not.

2. Within each group there are sub-heads; those under the Rayawari head are called Survey-groups, and are so distinguished in order that all Taluka statistics may be available for Settlement purposes. Under "Non-Rayawari" we have distinguished hitherto seven classes; but the group Isafat (30) is now classed as Rayawari, and the Udhad-Jamabandi (36) and Bandi-Jama (4) make a single group of 'other leases'; there are only altogether 129 such villages on other leases (distributed over 9 districts). So that even allowing for the new distinction between Permanent and Temporary Settlements, the number of classes is not increased. When (as in Kanara) a village is divided between two or more Survey groups, it should be placed in the group to which the greater part of it belongs.

3. Under alienated, there are the same classes as for alienated lands in Khalsa villages, except that there are no instances of villages alienated under class VI (b) or VII; and very few under class VI (a). Sharakati villages managed by their Inamdars are a sub-group under the class of Inam, in each case, for which the share is held. Sharakati villages managed by G are classed as ordinary Rayawari (or Khoti) and not as alienated at all. In D. F. IV and VII (Non-Rayawari Tenures), all the 'alienated' class is taken together as "Holders of wholly or partly revenue-free tenures".

4. For the first time, to suit Imperial Statistics we distinguish between Non-Rayawari tenures A—permanently settled (i.e., not subject to periodic revisions of assessment and Jama) and B—periodically or temporarily settled. The group A contains under Talukdari:—

all Broach Talukdari villages,

all Kaira " " except (in Matar) Chandna (Kasbati), Hariala and Kharant
27 villages of the Limbdi Darbar (R. 8569—90),

Alampur and Khamidana of Dhandhuka,

(all other Ahmedabad Talukdari are in group B)

and, under Khoti, some Salsette villages; and the whole group of Bandi or Udhad Jamabandi; and under Mehwas, the villages on the Mahi, but not the 21 Patels of Kalol, or the villages in Modasa and Prantij. But before placing a village in group A it should first be verified that its Jama is fixed in perpetuity.

5. There are some Khalsa villages in which a substantial block (perhaps more than half) is Talukdari Wanta on Udhad Jamabandi. Since the accounts for these Wanta blocks are on a different footing throughout from the Khalsa portion (there being no R. R. yet), they should be treated as two half-villages Nahigaon Wanta † (classed under Non-Rayawari, A—permanently settled, (i) Talukdari Wanta): and Nahigaon Khalsa ‡ in its proper Survey group under Rayawari. Since agricultural statistics (crop inspection, etc.) are compiled for the *Wanta portion also* by the Talati, both "villages" can be classed as "Statistics available". When the orders to treat these Wantas as Inams are carried out as in Broach this difficulty disappears, as R. R. is now prepared.

Surveyed (Statistics available)—

1. Rayawari—

Survey Group I—Abhwa

Bulsar

Chhara

Dudhgaon

Eru, etc.

Total of Survey Group I • ..

Survey Group II—Ichhapur

Oswal
Kalas
Khanapur
Gorgam
Ghaligaon, etc.

Total of Survey Group II ..

Kitta Kalam (Taluka—Village Tharavband)
items arising within Taluka area

TOTAL RAYATWARI ..

In those talukas in Dharwar district in which watan inams in class V-A occur three additional columns must be opened at the right of the form on page 197 (Commissioners in Conference, No. W.T.N. 823, dated 26th June 1940).

2. Non-Rayatwari—

A Permanently settled—

- (i) Talukdari
- (ii) Khoti (Thana)]
- (iii) Mehvasi (Mahi District)
- (iv) Other leases, and Bandi or Uhdad-Jamabanid.

B Periodically (temporarily) settled—

- (i) Talukdari*
- (ii) Khoti †
- (iii) Mehvasi
- (iv) Other lease—
Kauli
Miscellaneous, Itar-Rivazi or Nazarandazi.

Totals of each class or sub-group would be required for decennial D. F. VII only.

TOTAL NON-RAYATWARI ..

3. Alienated—

(a) Saranjam and Political

(b) †Personal .. { Entire

Sharakati

(c) Devasthan .. { Entire

Sharakati

(d) †Watan Inam (Permanent)

(e) Watan Inam (Hereditary)

(f) Village Service, useful to community (Kazi, etc.)

(There seem to be no whole villages granted

for village service useful to G.)

} Non-Service District,
Taluka and Village officers.

N. B.—An inam village can also be Khoti but G has no concern with the arrangements between Inamdar and Khot and classes it as Alienated. If Sharakati Inam, the Khot i.e. for G) manages an the Sharakatdar's share is an "Amal". So then it is classed as Khoti and not as alienated.

TOTAL ALIENATED ..

Unsurveyed (Statistics estimated)—

4. Non-Rayatwari Tenures A (i) to (iv) and B (i) to (iv)

(All same classes as before)

TOTAL NON-RAYATWARI ..

* Including the Dohad Naiks (R. 10170-13).

† There is one village (in Surat) which is combined Personal and Devasthan and should be taken under Personal.

‡ Only in Kaira, Panch Mahals, Surat and Broach.

5. *Alienated*—

Classes (a) to (f), as before, except
Sharakati which are all surveyed

TOTAL ALIENATED ..

[Heads added to complete statistical scheme] :—

Kitta Kalam Tharavband, items arising, *outside*
Taluka area added at foot as "Extra-territorial".*
Add Non-Tharavband items of Misc. L. R.

GRAND TOTAL ..

6. Within each head, arrange the village either according to English alphabet (Group I) or Devānagiri Barakhadias (Group II). In any taluka there are not likely to be more than 2 or 3 of these heads, which are all 'optional', but adhere strictly to the sequence and numbering given above. It is not strictly necessary to give serial numbers to the villages in each group but should be done in order that it may be easily seen, when writing out a list in manuscript, that none have been accidentally omitted. Printed strips will usually be used.

7. Isafat villages used to be classed as Non-Rayawari, but this is incorrect; they are Rayawari, and indistinguishable from ordinary villages except for a few rarely exercised privileges of the Isafatdar; and his rather high (fluctuating) remuneration for collecting the revenue, and his higher responsibility for defaults (similar to that of a Khot, since he must pay even when land is unoccupied). The Isafatdar's remuneration (without any Area) should be deducted as an alienation (fluctuating) and not as hitherto as "land free or specially reduced". Thence it will pass into T. F. III and D. F. III as an alienation debitable, like other Kulkarni Watan remuneration, to 7-L. R. (R. 8619-15). This tenure is being extinguished.

8. The Maleki villages of Thasra containing Santheli and Vajeli lands are *Rayawari* periodical settled; the dues of the Maleks resemble a cash Amal (*see* Note on Maleki lands, under Non-Rayawari Tenures).

The Taluka in the Character of a Village.

The chief function of the Taluka is to focus the accounts of its villages, but there will remain some items of revenue and some areas of land which will not fall within the boundary of any particular village. In the Haveli taluka there are two large cantonments (within the taluka) also there are certain lands, situated in *Indian States* adjoining the taluka which have lapsed to the British G. and become Khalsa (extra-territorial) and others which are held by the Indian States on Inam tenure from the British G. and not as part of their State. Also there are certain demands in respect of rights of the British G. over certain lands or revenues in such States. Sometimes these demands are classed as tribute (letter R. 11929-14 gives a full list), but sometimes they are much more analogous to L. R., being in fact charges of the nature of salami, chauth, ghasdana, or sardeshmukhi-levied at 10 per cent. specifically on the L. R. of the States. When these items are treated as L. R. they cannot come into the accounts of any village, yet they require to be brought to account at the taluka. From cantonment lands usually no L. R. is derived, but it is necessary to keep an account of their area, and correct it from time to time when plots of land are excluded from Cantonments or included, or when a re-survey discovers some difference in the recorded area.

2. Then again, sometimes Misc. L. R. is realised at the Taluka. A firm may be given a monopoly of the right of collecting Aloe-fibre or Mhowra seed in G. waste land throughout the Taluka, or may purchase the grazing along an abandoned canal or road (in charge of Revenue Department) extending through many villages. It may be ordered that these items should be collected at the Taluka as they do not belong to any particular village although they fall under the ordinary heads of Misc. L. R. Rents or Royalties under Mining leases (*plus* L. F.) will properly come here (R. 8513-03).

3. It is unnecessary to draw up a form for such variable items. M must keep a permanent note-book or Rgr. in which he should first carefully inscribe such items as the Cantonment and the dues from States or Jahagirdars or the like which form regular items of Taluka income. Each of

* Of course an Indian State village in the middle of a Taluka is not included in the Taluka area and is extra-territorial.

these should be described briefly in manuscript, ending in a clear statement of the exact area and amount of revenue and L. F., if any, to be carried to the Tharavband. (L. F. cannot be charged on items accruing outside the Presidency area to which the Act applies nor in any Indian State). Then he should leave several pages for the addition of any items which may afterwards arise. Then he should start a fresh page with a manuscript statement of the farms or auctions or other sources of Misc. L. R. collected at the Taluka. Of course these items may be for one year only, but their record in this permanent Rgr. will guide his successors. If the same farm is continued in subsequent years but at a different price, then in those years it will suffice to give a brief reference to the previous description and then the new amount. One page, or indeed often a quarter page, will be quite enough for each year according to the number of the items.

4. When all fixed and fluctuating items of L. R. have thus been entered, M will proceed to draw up the Kitta Kalam (extra items) Tharavband. There is no necessity to prescribe a new form for this. It should contain all those heads of the village Tharavband, V. F. V., which are required, but no others. Of course if there is no fixed, but only Misc. L. R. then the Tharavband will commence at [a a]. If there is only a Cantonment area it will consist of item [a] and then the whole of that item will be deducted under [e]. It is necessary that the *same heads* should be kept as in V. F. V., because the totals require to be posted into T. F. VIII. So much of the abstract at the foot of the Tharavband as is necessary to agree it with T. F. IV and VII will also be written out.

5. There will be no necessity of Khatas or Receipt Book or of a Trial Balance sheet for the "Taluka-Village", because the items are in almost every Taluka very few and simple.

TALUKA FORM I.

TALUKA FORM I

Land Revenue Receipt Register, Bulsar Taluka, A. D. 1912-1913

Detailed Receipt Book of C. L. R. and other items

A-3494-27-B

Date of receipt (1)	Chalan No. (Serial for village) (2)	Village (3)	Consolidated Land Revenue					Non-tharavband items (9)	Notes of Refunds out of Cols. (4) to (9) (10)	Initials of		Remarks
			For future years (for over-collections) (4)	Arrears of past years (5)	Current year		Total Cols. (4) to (7) (8)			Trea- sury Clerk	A.K. or M.	
					Fixed (6)	Fluctuating (7)						
16-2-12	1 1 1	Nahigaon Abrama Bulsar	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
		Total ..				10 10 0 8 8 0 8 14 3	10 10 0 8 8 0 8 14 3					
						28 0 3	28 0 3					
26-8-12	2 2	Nahigaon Bulsar				62 12 6 10 9 11	62 12 6 10 9 11					
		Total ..				73 6 5	73 6 5					
		Total for August ..				101 6 8	101 6 8					
25-9-12	Taluka	Nahigaon				40 0 0	40 0 0				Deposit at time of auction K. advised.	
		Total for September				40 0 0	40 0 0					
		Progressive Total to end of November.				141 6 8	141 6 8				Reported to Huzur, 27-11-12, and agreed with Wasul Baki.	

7-1-13	3	Nahigaon		144 1 0		144 1 0		
	3	Nahigaon	21 4 0	79 6 11	3 2 0	103 12 11		
	2	Abrama		831 0 0		831 0 0	5 9 6	
	T.F.XVII B.							
	1	Ghej		4,111 7 11	20 0 0	4,131 7 11		
	3	Abrama		4,202 9 6	16 9 0	4,219 2 6		
	1	Mujigam		251 9 7		251 9 7		
	3	Bulsar		4,467 3 7	44 10 0	4,511 13 7		
	1	Kabilpur		1,000 0 0		1,000 0 0		
	1	Chasa		573 15 3		573 15 3		
		Total ..	21 4 0	15,661 5 9	84 5 0	15,766 14 9	5 9 6	
		Total for January	21 4 0	15,661 5 9	84 5 0	15,766 14 9	5 9 6	
		Progressive Total ..	21 4 0	15,661 5 9	225 11 8	15,908 5 5	5 9 6	
6-3-13	4	Nahigaon	13 14 0		1 12 0	15 10 0		
10-3-13	5	Nahigaon		139 9 0	20 12 0	160 5 0		
	4	Abrama		1,173 1 0	18 3 0	1,191 4 0		
	2	Kabilpur		209 12 0		209 12 0		
	2	Chasa		400 0 0	17 4 0	417 4 0		
	4	Bulsar		3,000 0 0	53 2 0	3,053 2 0		
	2	Mujigam			0 12 0	0 12 0		
	2	Ghej		3,000 0 0	10 8 0	3,010 8 0		
		Total ..		7,922 6 0	120 9 0	8,042 15 0		
18-3-13	6	Nahigaon		246 9 6	3 4 0	249 13 6		
	5	Abrama			12 6 11	12 6 11		
	5	Bulsar			9 14 0	9 14 0		
	3	Ghej			4 0 0	4 0 0		
		Total ..		246 9 6	29 8 11	276 2 5		
		Nahigaon	7 15 0	8,168 15 6 -7 15 0				
		Total for March ..	7 15 0	8,161 0 6	151 13 11	8,334 11 5		
		Progressive Total..	7 15 0	23,822 6 3	377 9 7	24,243 0 10	5 9 6	

Sent by M. O.

Pay of a C. I. recovered, search and comparing fees.

[When there is only one item a day's total not required.]

Reported to Huzur on 31-3-13 and agreed with Wasul Baki.

TALUKA FORM I—cont.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
6-5-13	7 6 6 Taluka 1	Nahigaon Bulsar Abrama Kitta Kalam (Extra)	2 0 0		38 2 0	8 14 0 10 0 0 0 4 0	49 0 0 10 0 0 0 4 0 18 8 6		2 0 0		Refunded on 25-7-13.
		Total ..	2 0 0		56 10 0	19 2 0	77 12 6				Comparing fees and cost of paper.
25-5-13	8 7 T. F. XVII-B.	Nahigaon Abrama	4 4 0		42 8 3	19 7 6 1 0 0	66 3 9 1 0 0		4 7 6		
		Total ..	4 4 0		42 8 3	20 7 6	67 3 9	4 7 6			
		Total for May ..	6 4 0		99 2 9	39 9 6	145 0 3	4 7 6			
		Progressive Total ..	14 3 0	35 2 0	23,921 9 0	417 3 1	24,388 1 1	10 1 0			
15-6-13	9 4 Taluka 2	Nahigaon Ghej For Dahanu Taluka		18 8 0		1 6 0 2 15 7	1 6 0 2 15 7 18 8 0				Collected under Thana C.'s No. R. E. V. 182—18-3-13.
		Total ..		18 8 0		4 5 7	22 13 7				
26-6-13	10 Taluka 3 Taluka 4	Nahigaon Kitta Kalam				0 15 9 35 10 0	0 15 9 35 10 0	15 0 0			Sale of Maps.
		Total ..				36 9 9	36 9 9	15 0 0			
		Total for June		18 8 0		40 15 4	59 7 4	15 0 0			No collections in July.
		Progressive Total for the year.	*14 3 0	53 10 0	23,921 9 0	458 2 5	24,447 8 5	25 1 0			*Of this, 2-0-0 was refunded.
	Deduct	Collections for other Taluka.		18 8 0			18 8 0				If collections at other Talukas for Bulsar are advised, they must be added here.
		Total Collections ..	14 3 0	35 2 0	23,921 9 0	458 2 4	24,429 0 5				
							Less over-collections	14 3 0			
							Net collection out of Tharavband dues	24,414 13 5			
							Add Non-Tharavband items	25 1 0			
							Gross Collection for Bulsar 1912-13	24,439 14 5			

TALUKA FORM I (IRRIGATION)

Detailed Receipt Book of Irrigation Revenue, taluka _____, year _____

Date of Receipt (1)	Chalan No. and date (2)	Village (3)	Arrears			Current Year		Total (9)	Local Fund Cess			Notes of refunds (13)	Remarks (14)
			Year (4)	Year (5)	Year (6)	Kharif (7)	Rabi (8)		Arrears (10)	Current (11)	Total (12)		

TALUKA FORM I (LAND IMPROVEMENT)
Receipt Register
Taluka

Date of Receipt (1)	Chalan No. and date (2)	Village (3)	Arrears			Current (7)	Total (8)	Notes of Refunds (9)	Remarks (10)
			Year (4)	Year (5)	Year (6)				

Remarks on T. F. I.—The Land Revenue Receipt Register.

This is really a Treasury Form. It requires the same heads as T. F. IV (collection side) with the addition of a column for the name of the village. The Taluka-Village or Kitta Kalam items should be distinguished by writing "Kitta Kalam" in the column of village. The word "Taluka" should be written for those items belonging to the village Tharavbands which are credited on rare occasions direct at the Taluka. File chalans by villages in proper order. The dates are a sufficient index to the file of chalans (*see* V. F. X) even if (as in Ratnagiri when for Khoti villages they have to be filed by Dhadas) they are not filed by villages.

Collections for other *Districts* are not allowed to be credited; if ever made, remit the sum at payer's expense (if voluntary) or free (if not voluntary) by R. T. R. (R. 9781-85.) Breach of this rule will badly confuse T. F. V. Collections for other Talukas cannot remain in the accounts at Bulsar, or, be adjusted at the Huzur, because M. of Bulsar will not have the information needed for T. F. X.

2. Then there are certain items of L. R., practically never bearing L. F. and therefore not consolidated, which belong to no village but are collected at the taluka and for which there is no "demand" and the realisation of which cannot be foreseen. Therefore they find no place in T. F. IV or T. F. IX. They are called the "Non-tharavband items" and are not to be confused with the Kitta Kalam, or Taluka-Village items. The principal items are these:—

- (1) Record-room receipts, fees for copies made by G. servants in Revenue Department, *i.e.*, search, inspection and comparing fees, translation fees, sale proceeds of manuscript, maps, printed maps published by Photozinco Press, useless papers or anything else pertaining to the Record-room and including price of paper or forms collected from applicants for copies, but not forms sold out of permanent advance (R. 4825-16).
- (2) Sale of useless articles, *i.e.*, of all useless articles except those pertaining to the Record-room.
- (3) (a) Bhatta and fees received from courts, by Revenue Officers whose pay is debited to 7-Land Revenue, (b) R. 86-18, (c) unclaimed Bhatta deposited by parties in Revenue cases, (d) notice fees, fines and sale expenses for other items than L. R.
- (4) Recoveries from private persons of pay of G. servants—whose pay is debited to 7-Land Revenue—and of other expenditure which has been debited to 7-L. R., or of Survey charges, etc.
- (5) Revenue fines, *i.e.*, from G. servants whether stipendiary or Watandar or from rayat on account of boundary-marks (L. R. C. 125), etc., or imposed as penalties by Magistrate under L. R. C. 215.
- (6) Recovery of overpayments, originally charged to 7-L. R.
- (7) Surplus on B. M. and other Revenue advances recovered.
- (8) Other items which do not fall under the preceding sub-heads (Photozinco Press receipts).
- (9) Capitalised assessment on lands transferred to Railway Co., or D. L. B., Muny., etc.
But when land is transferred from Ry. of class 1, 2 or 4 (*see* Land Acquisition Manual) to a Ry. of class 3, the capitalised asst. is credited to XLVI-Misc.
- (10) Value of G. lands do. do. do.
- (11) Surplus Phayida of Khots in attached Khoti villages transferred to credit of G. (transfer made at Taluka Treasury from Deposit Account).
- (12) Commutations of L. R. *in perpetuity* in favour of private persons (free of L. F., R. 7887-93).
- (13) Sale of Govt. (R. D.) buildings. (Sales of Provincial Buildings in Civil Department go to XLVI-Misc.).
- (14) Treasure-trove Revenue.
- (15) Deposits forfeited in Darkhast sales (R. 7538-10).
- (16) Rents under Prospecting Licences (R. 8513-03, 8069-16).

They should all be collected at the taluka and *never through villages*.

3. These Non-Tharavband items are shown in a separate column as their total is wanted in order to agree the Wasul Baki figures with the A. G.'s figures.

4. Items 9 and 10 are usually adjusted upon a G. R. in the Huzur Try. Items so adjusted (by transfer debit to the Railway, etc.) need not be intimated to M. The H. D. C. will add all *Huzur* items of Non-Tharavband Misc. L. R. at foot of the District Wasul Baki Patrak to effect agreement with the total collections as shown on A. G.'s Books.

5. These Non-Tharavband items are not credited on ordinary village chalans but either on special chalans or by transfer of the totals from subsidiary Rgrs. There is a separate file for such Chalans, as they cannot be classed with the village chalans.

6. The heads to which L. R. is credited in the Huzur Treasury and A. G.'s Books are :—

Ordinary.

Fixed Collections—

- | | | | |
|---|-----|--|----------------------------------|
| (1) Ordinary fixed revenue, past years (arrears). | | | |
| (2) Do. | do. | | future years (over-collections). |
| (3) Do. | do. | | current year. |
| (4) (Sind).* | | | |

Fluctuating—

- (5) Miscellaneous, as per Tharavbands.

Miscellaneous.

- (6) (Law charges).*
- (7) (Sind).*
- (8) Other items, not in Tharavbands.

7. When an over-collection is adjusted by transfer between the columns of T. F. IV a similar transfer (deduction in one column and addition in the other) should be made in this form on the same day and in the Daily Sheet of the day. Of course the Try. balance is not affected. On this advice, without affecting the total collections, the Huzur Try. can correct its credits under the detailed heads. All corrections desired to be effected within the Revenue year, especially any discovered in the check of K.'s accounts at the end of July, must reach A. G. before 15th August.

8. Although all the fluctuating revenue is in the first place classed under Consolidated, part of it is not liable to L. F. and this part is separated as shown in T. F. X when calculating the exact share of the D. L. B.

9. Extra-territorial revenue such as Sardeshmukhi, Chauth, Ghasdana, etc., when not classed as tribute (*see* R. 1936-15), would fall under the category of fixed revenue and not as a Non-Tharavband item. But for reasons given under D. F. IV it must be distinct from other L. R. In this form it is credited as fixed revenue but in T. F. V it will come to the head of "extra-territorial", and thus be distinguishable.

10. The totals of the heads (1, 2, 3, 5 and 8) are separately carried to the Daybook, and not the total of the five. The instruction to the contrary in the old Bombay Treasury Manual is to be corrected in the next edition.

11. It is the duty of A. G. to see that his Treasury accounts and those of the Rev. Dept. harmonise ; and if he issues instructions to Revenue officers with this object in view, they should go through Cmr. (R. 3508-72). A. G. may not himself direct any alteration in the Revenue Accounts Manual (R. 4238-73, 5591-78).

But all corrections which have a financial bearing (presumably affecting Treasury or Provincial accounts as well as the audit or the aggregate of revenue or expenditure) should either be seen by Accountant-General when under discussion or sent to him for scrutiny before issue. F. 2412-16.

12. On the last day of the Treasury month, M. will (by means of T. F. X) calculate the L. F. share of the C. L. R. He should then report with his Daily Sheet for that last day this share, so that H. D. C. in making up the Cash Account of the month can enter the Land Revenue in the first place as C. L. R. against the heads shown in para. 6, and then deduct for the whole district the item "part belonging to the L. Funds" and thus the nett (pure) Land Revenue for the district will be known (H. D. C. will know the Talukwar details for his monthly distribution memo. of L. F. revenue).

13. M. should maintain a separate register for showing credits of amounts (in respect of Land Improvement Scheme) received from the villages concerned along with the chalans received from K. in the Form T. F. I (Land Improvement).

14. M. should furnish immediately after the end of each quarter the details of recoveries of bunding dues effected by him to the Sub-Divisional Soil Conservation Officer concerned during each of the quarters ending March, June, September and December each year, in the form given in paragraph 12 of the remarks on V. F. XI, at page 162. (G. R., A. and F. D., No. SCS 2456-F, dated 25th March 1957.)

*No concern with Taluka accounts in Presidency proper.

TALUKA FORM II

Register of Leases, special grants and N. A. occupancies under the Land Revenue Code, Taluka Bulsar, from 1907-08.

NAME OF VILLAGE—NAHIGAON.

A-3494-28-A.

Serial No.	Description of Land	Area	Nature and terms of the grant (under which L. R. Rule)	Amount of occupancy price, if any	Annual Revenue	Period for which revenue is fixed		Authority	Name of the 1st Lessee or Grantee	Remarks (Each entry should be signed by M.)
						From	To			
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	
		A. g. y.		Rs. a. p.	Rs. a. p.					
1	Village site street land.	0 0 50	For extension of verandah L. R. R. 42.	12 8 0	0 8 4	1st Aug. 1900	31st July 1999	C.'s 55 of 1-8-00	Narsinhrao Balwantrao.	
2	Do.	0 0 100	Do. eaves do.	Nil	1 0 8	1st Aug. 1901	31st July 2000	Do. of 21-6-01	Do.	
3	S. No. 1 A	0 20 0	For Bangalows and compound Rs. 40 per acre under the Salsette rules L. R. R. 83.		20 0 0	1st Aug. 1900	31st July 1950	C.'s No. 56 of 1-8-1900.	Manaji Anandrao	
4	S. No. 15	6 8 0	Factory under ordinary rules at Rs. 20 per acre.		124 0 0	Do.	Do.	C.'s No. 65 of 1-8-1900.	Narsinhrao Balwantrao.	
5	Out of S. No. 25 B unassessed.	25 0 0	Lease for reclamation L. R. at 4 annas per acre and thereafter to be fully assessed.		6 4 0	1st April 1901	31st July 1921	C.'s No. 510 of 15th July 1901.	Balkrishna Vasudev.	
6	Village site open ground.	0 8 32	For a house L. R. R. 47	110 0 0	10 6 8	1-8-01	31-7-31*	C.'s No. 60 of 1-8-01.	Manaji Anandrao	
7	S. No. 22 B	2 20 0	Bangalow and compound under rule L. R. R. 82, at Rs. 20 per acre.		50 0 0	1st Aug. 1901	31st July 1931*	C.'s No. 90 of 1st Aug. 1901.	Narayan Kulkarni	
8	S. No. 26	1 0 0	For a gymnasium at a reduced rate L. R. R. 35.		20 0 0	11-7-08	Till use ceases	C.'s L N D 54 of 10-7-08.	Rev. J. Shillidy, Manager, Mission House.	
9	S. No. 28 assessed waste.	15 0 0	For cultivation on reduced asst. of 4 annas per acre for removal of prickly pear L. R. R. 39.		3 12 0	1st Aug. 1910	31st July 1920	Do. REV-400 of 20th July 1910.	Vithal Ramchandra.	
10	S. No. 25 A	25 0 0	Lease for manufacture of salt at Rs. 5 per acre L. R. R. 40.	106 0 0	125 0 0	1st Aug. 1912	Do. 1942	Do. L N D 95, dated 20th Mar 1912.	Balkrishna Vasudev.	
11	S. No. 22 A	5 0 0	Brick field at Rs. 10 per acre L. R. R. 82 V (1921).		0 0 0	31-3-12	Till use ceases	Do. L N D 21 of 11-3-12.	Narsinhrao Balwantrao.	

*By anachronism, these grants under North L. R. R. was revised in 1928 and for the new period of 30 years only.

Remarks on Taluka Form II

K. keeps a record (V. F. II) of all leases and contracts of land for N. A. or unusual purpose such as salt-pans, reclamations, recreation grounds. But since these leases do not run for the Settlement period and the assessment or rent cannot always be traced in the survey records, and since the loss of the record of their terms would be a serious matter, a duplicate record is kept at the Taluka [Rule 57]. This is only kept as a check upon K.'s accounts and there is no need to distinguish the classes or sections as in V. F. II. Every lease or grant and compositions for fixed C. L. R., see p. 128. should be entered in the chronological order of its grant. When it expires* it should be struck out. If renewed on the same terms, then note the renewal against the original entry; if renewed on different terms then a fresh entry should be made. The most important fact in the record is the date up to which the lease is granted and M. should every year in December cause the Rgr. to be examined and leases falling in between 1st August and 31st July of the following Revenue year should be flagged; K. can then be reminded to take proper action. When the lease is terminable at the option of the lessee he is not likely to go on paying the rent after he has ceased to use the land; but the liability to revision of assessment on expiry of the original term is a matter which requires sharp attention and R. 2028-83 requires notice to be given to the lessee six months before expiry.

2. This Rgr. requires the special attention of the audit officer. M. may omit to enter something which K. has entered or *vice versa*; or the Village and Taluka entries may not agree. The scrutiny should apply not only to the fresh entries since the last audit, but also to expiring items in former years to see whether they have been flagged and properly attended to.

3. The form now introduced differs from the old T. F. 31-A in providing always a page or more according to the size and activity of N. A. operations for each village. In talukas where such cases are few and can easily be watched, it will not be necessary to copy out the old Rgr. into the new form until it has to be rewritten. But where N. A. cases are numerous, it has already been directed (R. 9956-95) that old T. F. 31-A should be kept by separate pages for each village; in such cases the old Rgr. and form can continue in use provided the date of expiry of the leases or N. A. assessment is clearly exhibited. The Form cannot of course be totalled.

4. In (4) the terms and rule under which the lease or grant is made must be clearly given. [It should not be inferred from the specimen entries that the terms and rates are what are actually allowed by the *present* Rules.]

5. The remarks in paragraph 6 in V. F. II apply to the acceptance in the Taluka of rent in respect of leases which have become liable to forfeiture.

6. A note-book must be maintained for the control of the disposal of N. A. cases. A landholder applies to build and after some time permission is given; sometimes the land is demarcated and made into a separate S. N. at this stage; sometimes he is told that on completion of his buildings the area of buildings and of vacant ground taxed as N. A. but not built over will be ascertained by C. I. and his N. A. assessment fixed accordingly. He then has to pay for the measurement and B. M., and then a Durusti Patrak is put through. Sometimes a building is started without permission and a penalty has to be levied and then the measurement and the correction statement and other steps will follow. The following form will probably be most suitable for these notes. [And in districts using Special Rgrs. under the Indexed Slip system, this† will form an indexed Special Rgr. for the correspondence on these cases.] Special local conditions may sometimes require other columns:—

Village	Kabjedar	S. N. or part of village site	Area wanted	Permission given or commencement of use when no permission	Completion of building.	Measurement by C. I.	Receipt of Durusti Patrak	Final orders as to asst.	Execution of Lease or grant	Initials of M. when carried to T. F. II.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

7. The N. A. assessment is due from the dates fixed in L. R. Rules. When any application is withdrawn or rejected of course the remaining columns will be scored across and reasons written.

*See Notes in L. R. Rule 57 as to the action to be taken upon expiring leases.

†For village site cases no new S. N. (except when a city or village site survey is applied) or durusti statement is prepared, and there is no permission (but there may be Municipal control) or alteration of assessment; still they should be entered here, or if numerous enough, in separate book.

When through neglect of some correspondence office or some C. I. or other person a case gets unduly delayed, M. can see at a glance what action is required. If in a particular village a large number of such cases arise, it would be well to open a separate page for that village. But as no case ought to stand on this Rgr. very long before being struck off or finished, ordinarily it will not be necessary to keep more than a single note-book for the Taluka.

MISCELLANEOUS LAND REVENUE

M. is responsible for seeing that a proper amount of Misc. L. R. is realised. It would not suffice for him to *wait* every year till he got a report from K. that there were some mangoes or some dead-wood or some grazing in a tank, etc., etc., which might be sold and then only to take steps to sell them and realise the revenue. He should take note of the Miscellaneous Land Revenue in his Personal note-book. When this book is first started such auctions as always take place every year such as the sale of waste land or of alluvion or of the right of collecting Tarwad or Babul pods; or the collection of grazing ducs at so much per head of cattle, or at a fixed rate per acre, and saltpetre leases or anything of that sort (but not salt manufacture leases) should be noted. The price realised last year should be entered. When M. is visiting a village he may often notice trees in waste land or useful grazing or a cultivable mud-bank in a river, or something of that sort. On referring to his note-book he will find that there has been no Misc. L. R. realised therefrom. Likewise, he may observe that in a burial ground there is very good grass and evidently a good number of cattle have been grazing there and it may transpire that some person has, without authority, been rearing an income from that land. (Cases have been known in which it has been reported that no one wanted the grazing on the waste lands or in which the grazing has been sold at very low rates. But actually it has been arranged by a committee of the villagers to collect substantial fees from different rayats for the use of these grazing grounds and then after paying the small amounts bid in the bogus auction, the balance has been kept in a village fund for religious or social or other purposes and sometimes even misappropriated by individuals for their private uses.) The Mamlatdar's Personal note-book will be a most valuable precaution against this. If one M. does not suspect or discover it or has no time to visit a village, his successor at sometime may discover it. A permanent Note-book is just as valuable as the confidential Assessment note-book in Income-tax matters.

2. Much time is wasted by holding single auctions of small value on separate dates and at different places. It has often been found that the travelling allowance paid to the Taluka Karkun for going out to hold the auction exceeded the amount realised. M. should therefore prepare programmes of auctions. If there are several auctions in adjacent villages, they should as far as possible be held on the same day and even at the same place. There would often be better bidding if grazing or dead-wood or fruit were sold for a group of villages at some convenient central place, not of course at a great distance from the village and either M. himself or a competent officer could be deputed to hold and dispose of all auctions at once. Then again, unsatisfactory prices are often bid in G. auctions because of the delay in sanctioning them and uncertainty whether they will be held again or not. M. should always remember that the fact of setting aside an auction and calling people again, even if it results in a slight increase of the bid for the current year will certainly make auctions unpopular and result in all probability in a much lower bid next year. The method now recommended is that by which a reasonable upset price, about 70 or 80 per cent. of the ordinary proper price which M. or P. thinks ought to be obtained, is fixed but not announced *beforehand* and then the officer holding the auction is allowed to sanction it and close it *finally* if any price about that is reached, *see* L. R. Rules 128-9. (To announce the upset price before the auction would of course be a positive invitation to the competitors to combine together and not go beyond that price, but make some such arrangement between themselves as has been noticed above.) The same printed forms of sale conditions with space provided for recording Panch valuation and bids and the upset or reserve prices, and description of property bid for, and (on the reverse) details of realisations and disposal of bids will do equally as well for Misc. L. R. auctions as for Coercive Process Auctions.

3. K. sends M. every year the total demand and collection of Misc. L. R. Form V. F. IV. These should be filed by Survey and Tenure groups, like all other Statistical returns. The only uses for which the file is required are (i) to give M. for T. F. X the total of "Misc. L. R. fee of L. F." actually collected; this should be totalled by means of a printed village name-strip; (ii) to enable M. at any time to answer inquiries as to total Misc. L. R. under particular heads. It is not intended to be sent on to C., or used for any other statistical returns: but merely preserved for reference.

4. Remissions of Misc. L. R. are very rare, and can be given only by the Cmr. [R. 11221 (14-12) except as to Sale expenses which C. may remit [R. 5295 (81)-11] and Notice fees, which P. and M. deal with under L. R. Rules, orders VIII and XI.

TALUKA FORM III

Register of alienated lands, Taluka Bulsar, District Surat, 1901-02

All class headings I to VII optional

No.	Village	Net cultivable area (not including Potkharab)	Amount payable to Govt. Judi.	Balance with Alienee or Nuksan	(6)
(1)	(2)	(3)	(4)	(5)	
		A. g.	Rs. a. p.	Rs. a. p.	
		I. Saranjam and Political Inams			
	SURVEYED—				
	1 Rayatwari—				
10	Nahigaon ..	10 5	4 8 6	15 11 6	
23	Abrama ..	20 10 •—5 0	25 8 0 —5 0 0	76 8 0 —20 0 0	* Decrease of 5 acra assessed at Rs. 25 owing to the Inam having lapsed to G., the family being extinct. C.'s No. dated (1906-07).
		15 10	23 8 0	56 8 0	
43	Bulsar ..				
	Total, Rayatwari ..	30 15 —5 0	30 0 6 —5 0 0	92 3 6 —20 0 0	
		25 15	25 0 6	72 3 6	
	2 Non-Rayatwari—				
	A-IV Bandhi Jama ..				
75	Kabilpur ..				
	Total, Non-Rayatwari ..				
	3 Alienated—				
	(b) Personal				
78	Majigam ..				
79	Ghej (Sharakati) ..				
	Total, Alienated ..				
	UNSURVEYED—				
	5 Alienated—				
	(b) Personal				
80	Chasa ..				
	Total, Alienated ..				
81	Extra Territorial ..				
	Total 1901-02 ..	30 15	30 0 6	92 3 6	
	1906-07 ..	—5 0	—5 0 0	20 0 0	
	Total, 1912-13 ..	25 15	25 0 6	72 3 6	

(1)	(2)	(3)	(4)	(5)	(3)	(4)	(5)
		A. g.	Rs. a. p.	Rs. a. p.	A. g.	Rs. a. p.	Rs. a. p.
	SURVEYED—	II. Personal Inam.			III. Devasthan Inam (Permanent)		
	1 Rayatwari						
10	Nahigaon ..	34 32	15 7 0	33 9 0	12 17	5 0 0 ‡+13 12 0	13 12 0 -13 12 0
23	Abrama ..	1 7 *-1 7	2 13 0 -2 13 0	13 3 0 -13 3 0	13 0	7 3 0	62 13 0
43	Bulsar ..	43 12	89 9 0	532 15 0	13 32	26 6 0	155 10 0
	Total, Rayatwari ..	79 11 -1 7	107 13 0 -2 13 0	579 11 0 -13 3 0	39 9 ..	38 9 0 +13 12 0	232 3 0 13- 12 0
		78 4	105 0 0	566 8 0	39 9	52 5 0	218 7 0
	2 Non-Rayatwari—						
	A IV Bandhi Jama						
75	Kabilpur ..	10 0	30 0 0	70 0 0	4 0		32 0 0
	Total, Non-Rayatwari ..						
	3 Alienated—						
	(b) Personal						
78	Majigam ..	849 1	8 1 0	2,559 8 8	15 1	20 2 0	149 0 0
79	Ghej (Sharakati) ..	3,769 9	6,442 4 8	3,492 15 4			
	Total, Alienated ..						
	UNSURVEYED—						
	5 Alienated—						
	(b) Personal ..						
80	Chasa ..	977 5 †Kadim C.A.	171 9 0 479 8 0	4,515 4 0			
	Total, Alienated ..						
81	Extra Territorial ..						
	Total, 1901-02 ..	5,684 26	7,239 3 8	11,217 7 0	58 10	58 11 0	404 12 0
	1908-09 ..	-1 7	-2 13 0	-13 3 0			4
	1912-13 ..					+13 12 0	-13 12 0
	Total, 1912-13 ..	5,683 19	7,236 6 8	11,204 4 0	58 10	72 7 0	391 0-0

* Decrease of 1 a. 7 g. assessed at Rs. 16, owing to the Inam having lapsed to G. for disloyalty under A. R. No. dated, (1908-09).
† As per C. A. lists.

‡ Full assessment is charged owing to the land having passed into the possession of others. C's No. 1356, dated 12-6-(7(1911-12).

(1)	(2)	(3)	(4)	(5)	(3)	(4)	(5)
		A. g.	Rs. a. p.	Rs. a. p.	A. g.	Rs. a. p.	Rs. a. p.
		IV. Watan Inam (Permanent). Non-Service.			V. Watan Inams Hereditary. District and Taluka Officers (Non-Service.)		
	SURVEYED—						
	1 Rayatwari—						
10	Nahigaon ..	22 10	15 8 0	29 8 0	34 35	11 0 0	61 6 0
23	Abrama ..						
43	Bulsar ..	* 3 3	9 3 0	26 13 0			
	Total, Rayatwari ..	25 13	24 11 0	56 5 0	34 35	11 0 0	61 6 0
	2 Non-Rayatwari—						
	A IV Bandhi Jama.						
75	Kabilpur ..						
	Total, Non-Rayatwari ..						
	3 Alienated—						
	(b) Personal						
78	Majigam ..	1 22	4 15 0	14 12 0			
79	Ghej (Sharakati) ..						
	Total, Alienated ..						
	UNSURVEYED—						
	5 Alienated—						
	(b) Personal						
80	Chasa ..						
	Total, Alienated ..						
81	Extra Territorial ..				30 1	18 8 6	34 4 0
	Total 1901-02 ..	26 35	29 7 0	71 1 0	64 36	29 8 6	98 10 0
	Total 1912-13 ..	26 35	29 10 0	71 1 0	64 36	29 8 6	98 10 0

* The land was forfeited under C's No. has been restored by G. R., R. D.,

dated
dated

for disloyalty but it
(1909-10).

(1)	(2)	(3)	(4)	(5)	(3)	(4)	(5)
		A. g.	Rs. a. p.	Rs. a. p.	A. g.	Rs. a. p.	Rs. a. p.
		VI. (a) Village Servants useful to Community.			VI. (b) Village Servants useful to Government Rev. and Police. Including Non-Watandari		
	SURVEYED—						
	1 Rayatwari—						
10	Nahigaon ..	2 4	..	3 0 0	6 6	2 0 0	5 0 0
23	Abrama ..	*5 25	25 14 0	50 2 0	9 17	..	83 0 0
		—0 20	—1 0 0	—3 0 0	..	..	..
		5 5	22 14 0	47 2 0			
43	Bulsar ..	6 19	21 1 0	51 9 0	16 32	0 8 0	186 4 0
					†—5 0	..	—15 0 0
					11 32	0 8 0	171 4 0
	Total, Rayatwari ..	14 8	44 15 0	104 11 0	32 15	2 8 0	274 4 0
		—0 20	—1 0 0	—3 0 0	—5 0	..	—15 0 0
		13 28	43 15 0	101 11 0	27 15	2 8 0	259 4 0
	2 Non-Rayatwari—						
	A IV Bandhi Jama.						
75	Kabilpur ..	8 0	..	32 0 0			
	Total, Non-Rayatwari ..						
	3 Alienated—						
	(b) Personal						
78	Majigam ..	12 38	18 10 0	151 0 0	34 28	..	229 0 0
79	Ghej (Sharakati) ..	9 3	27 14 0	52 10 0	47 19	..	242 4 0
	Total, Alienated ..						
	UNSURVEYED—						
	5 Alienated—						
	(b) Personal						
80	Chasa ..						
	Total, Alienated ..						
81	Extra Territorial ..						
	Total 1901-02 ..	44 9	91 7 0	340 5 0	114 22	2 8 0	745 8 0
	1904-05 ..	—0 20	—1 0 0	—3 0 0			
	1912-13 ..	..	..	..	—5 0	..	—15 0 0
	Total .. 1912-13 ..	43 29	90 7 0	337 5 0	109 22	2 8 0	730 8 0

* O. A. 20 g. assessed at Rs. 4 is resumed by G, there being no man available to perform Joshi duty as per C's No. dated (1904-05).

† Decrease 5 acres assessed at Rs. 15 owing to resumption under the re-organization Scheme of i. v. s. C's No. dated (1912).

(1)	(2)	(3)	(4)	(5)	(3)	(4)	(5)
	A. g. Total Class I to IV	Rs. a. p.	Rs. a. p.		A. g. VII. Miscellaneous.	Rs. a. p.	Rs. a. p.
10	122 29	53 7 6 +13 12 0	161 14 6 -13 12 0	(1912-13)	1 0	2 0 0	18 0 0
23	49 19 -6 27	59 6 0 -8 13 0	285 10 0 -36 3 0	(3 items)			
	42 32	50 9 0	249 7 0	(1908-09)			
43	83 18 -5 0	146 11 0 ..	953 3 0 -15 0 0	(1912-13)			
	255 26 -11 27	259 8 6 -8 13 0 +13 12 0	1,400 11 6 -64 15 0	(1901-02) (5 items)	1 0	2 0 0	18 0 0
	243 39	264 7 6	1,385 12 6	(1912-13)			
75	22 0	30 0 0	134 0 0				
78	913 10	51 12 0	3,094 3 8				
79	3,825 31	6,470 2 8	3,757 13 4	(Fresh figures each year).			
80	977 5	651 1 0	4,515 4 0				
81	30 1	18 8 6	37 4 0				
	6,023 33 -0 20 -5 0 -1 7 -5 0	7,481 0 8 -1 0 0 -5 0 0 -2 13 0 113 12 0	12,969 14 6 -3 0 0 -20 0 0 -13 3 0 -28 12 0	(1901-02) (1904-05) (1906-07) (1908-08) (1912-13)	1 0	2 0 0	18 0 0
	6,012 6	7,485 15 8	12,904 15 6	(1912-13)	1 0	2 0 0	18 0 0

Remarks on Talukā Form III

The details given in the abstracts of V. F. III are here summarised and totalled. We do not give the column for total assessment because in 999 cases out of 1,000 this is the same as the sum of the Judi and Nuksan (*see* 2 V. F. VIII-A). If any case should be discovered where this is not so, then a careful note of the fact should be written in the Remarks.

In those talukas in Dharwar district in which watan inams in class V-A occur three additional columns must be opened at the right of the form on page 216.

2. It will be observed that in partial alienations of class VII, which are usually for N. A. uses, the assessment upon which the Nuksan is calculated is not the Survey (or agricultural) assessment, but the N. A. assessment at which the land would annually be held for private purposes if there were no concession or alienation. In such cases, the local fund cess would be leviable only on the reduced rent or non-agricultural assessment, and not on the Nuksan (Govt., R. D., letter No. 5191-B/28, dated 29th October 1942). When however there is a complete remission of L. R. and the alienation is permanent (subject to the observance of the conditions), then L. F. is not levied.

These Inams will be watched under class VII through the quarterly mutation statements and the Nuksan will be exhibited in the accounts through T. F. III. But assignments (which are not alienations) are quite differently treated: *see* page 21, paragraph 17.

A list of all classes of alienations recognised for the purpose of T. F. III is printed after V. F. III. An important change introduced in this Manual is that any alienated land for which service is still performed (there is an instance in Malegaon) by old Pargana Watandars has been taken to class VI instead of class V. This makes classes I to V entirely *non-service*. Of course all the heads are optional and are not opened unless some example exists in the Talukā. Several have been omitted in the specimen given.

3. For purposes of audit it is most important to distinguish between permanent grants and hereditary grants. The latter of course lapse when all the male line is extinct. Also it is convenient to distinguish between the different minor kinds of alienation such as between Desai and Deshpande, Deshmukh, and so on. But it is impossible to carry all these details into the Presidency accounts. The list of heads has been arranged so as to show exactly what details are recognised in the Provincial and the Imperial accounts and we must not have a greater variety of heads in T. F. III than is shown in the first column of the list. In the Land Alienation Rgrs. we shall find several additional minor heads which will all be grouped together into one head in T. F. III.

4. Ordinarily changes in alienated land are rare. When a change or composition page 128 does occur, it can easily be noted in this form and the total can be corrected as shown in the sample without rewriting the whole. In some Sharakati* villages there is an annual change on account of Misc. L. R. Each M. should see that the form is drawn up with the headings necessary in his Taluka and he must sign every change made in it. When there are such Sharakati villages, he may often find it necessary to re-write the *section* in which those fall every year while leaving the rest of the form unchanged. When he finds that the corrections made in the form require it to be entirely re-written, he should have this done, and see carefully that the correct figures are brought forward. Of course every year when K. submits his accounts they must be checked with T. F. III. In the great majority of cases there will be no changes since last year.

5. The Secretary of State has ordered that whenever any service in connection with the Police or the collection of L. R. is paid for by grant of land, the full Nuksan on the land must be credited to L. R. and debited *per contra* to Police or L. R. Therefore we require to know how much of the alienated Nuksan is for service, and how much not for service. There are some village servants and also Patels whose duties are connected both with the Revenue and Police. In these cases the joint amount is reported to the A. G. and distributed by him in a fixed proportion (two-thirds and one-third) between L. R. and Police (R 3308-83).

6. For non-service land, following an old practice, the Government of India has desired that all grants for religious, charitable or political purposes should also be brought to account by credit to VII L. R. and debit to "7 Land Revenue—D Assignments and Compensation" (R 6925-87). Therefore in the schedule of heads for classifying alienated lands we have given those which are used by A. G. in making this adjustment.

7. The prime object of T. F. III is to account in detail for the gross alienations deducted in T. F. IX and to show that all can be traced to proper authority. As soon as T. F. III is posted after the end of July and agreed with T. F. IX the totals are sent to C. for posting D. F. III. The heads in this specimen form are so arranged as to give the particulars required for the annual report to A. G. which is to be compiled by C.

* See Manual of Inam and Non-Rayawari Tenures.

8. Since M. also requires for T. F. X the exact total Nuksan of the Taluka before the closing day of August, care must be taken to complete the posting and totalling of T. F. III within that time it is rather more urgent, for both these reasons, than the other annual summaries.

9. But if a credit to revenue of Alienated land and a debit to 2, Assignments or 7 L. R. or 29. Police expenditure have been made in a former year and if, on discovery that the continuation of the alienation was not justified, it is ordered that the whole or a part of that alienation (Nuksan) be recovered, then the cash recovery when made will be credited to Misc. L. R. (free of L. F. since that is already assessed). This adjustment is not strictly correct, but convenient ; it is discussed in item (18)V. F. IV. M. has power to recover such "Ghair hazari akar" from I. V. S. on his own authority (Item 3 of R 11221-12). When any such recovery is made or ordered to be made, note will be taken in T. F. III to watch its execution and to assist in the audit.

10. If the non-performance of service is discovered and full assessment is recovered within the year, of course the total alienation will be reduced in the accounts of the same year. The recovered amount will be classed as Judi. If K. and M. perform the scrutiny of V. F. III in a proper manner such belated discoveries should be very rare and if they occur, the responsibility should be investigated and some punishment inflicted if any official is found responsible for the oversight, because such adjustments cause trouble and confusion, and imply a neglect to watch over public interests, which, if it can go on for one or two years might equally well continue for many.

11. There is also a monthly statement of fresh alienations to be forwarded by the Commissioners to the Accountant General by the 15th of each month.

12. When definite orders are given the facts can thus be compiled :—

All alienations of occupancy can be traced in detail in T. F. IX-A ; all alienations of revenue appear similarly in T. F. IX-B ; and all new alienations for service or on political or personal or religious grounds appear in T. F. III ; out of the alienations of class VII, when the revenue is entirely removed and the category of the land altered in the abstract of V. F. I (L. R. R. Note 63, R 3620-12), must appear as Survey Corrections in T. F. IX-A and B. (R 2695-07). The price or the grounds for each alienation would be found in T. F. IV or at any rate a reference to the correspondence.

13. For all mutations in alienated lands in villages where the R. R. has been introduced adequate instructions have been given in the R. R. chapter. But when T. F. III discloses any change in area, or Judi, of Inam land, in any village *not subject* to R. R., M. must get the particulars and obtain orders of P. or C. on the same principles as they are laid down for ordinary villages. M. must also visit such villages and enquire into the alienations and any transfers there of to illegal possession with respect to those instructions as far as (without the R. R.) he can ; and if he finds an irregularity, he should start a correspondence, and must report changes when approved to the Alienation Office as hitherto, *see* page 80.

14. The C. of Surat and Broach can resume (by fully assessing) land of I. V. S. and pay cash allowances instead, subject to certain Budget limits and other restrictions (F. 207-10 and R 6188-12 and R 180-13). For all powers to alienate, sell, or exchange or assign lands, *see* L. R. Rules. For orders as to trees in Inam lands, *vide* R 6376-90 and item 16 of R 11221-12.

TALUKA FORM IV

Wasulbaki Ledger.

VILLAGE NAHIGAON

Taluka BULSAR

A. D. 1912-1913.

Serial No.	Demand of Consolidated Revenue						Notes of changes, and as remark affecting demands, and areas	Collections						Remarks and notes of re-funds	
	Authority and Date	Arrears*	Fixed	Fluctuating		Total		Date	Arrears*	Fixed	Fluctuating	Total	Over collections		Re-funds
				Items (5)	Amounts (6)											(8)	(9)	(10)	(11)	(12)	(13)	(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)									
1	Brought forward ..	Rs. as. p. 49 15 0	Rs. as. p.		Rs. as. p.	Rs. as. p. 49 15 0	<p>Note. Survey Corrections for Railway (4a. 21g.) and Diluvion (0-35g.) should have been made by K. in 1911-12 but were omitted To be watched this year.</p> <p>5 acres granted as Brick-field.</p> <p>25 acres granted as salt pan.</p>				Rs. as. p.	Rs. as. p.			
2	As per Tharayband (z+cc) (1st August 1912).		566 15 7			566 15 7		Over-collections of last year brought forward to credit.	Nil.	Nil.	Nil.	Nil.			
3	P's order dated 15-5-11.			(1)	5 5 0	5 5 0									
Sanctioned during period 1st August—30th November.															
4	M's order dated 10-8-12.			(1)	10 10 0										
5	M's order dated 10-8-12.			(4)	21 4 0										
6	M's order dated 15-8-12.			(10)	6 14 6										
7	M's order dated 17-8-12.			(4)	5 5 0			16-8				10 10 0			
8	M's order dated 17-8-12.			(1)	4 4 0			27-8				62 12 6			
9	C's R. E. V. 649-19-8-12.			(10)	12 12 0			25-9 (Taluka).				40 0 0			
10	M's order dated 11-11-12.			(7)	7 7 0										
11	Reported by K., dated 15-11-12.			(13)	3 0 0										
	P's L. N. D. 291, dated 24-11-12.			(16)	10 0 0	81 8 6									
	Total for period ..	49 15 0	566 15 7		86 13 6	703 12 1									
	Deduct remissions as per C's No. R.E. V. 686-15-11-12.	8 8 0				—8 8 0									
	Nett Demand ..	41 7 0	566 15 7		86 13 6	695 4 1	Nett Collections.				113 6 6	113 6 6			

		Sanctioned during period 1st December—31st March.													
12	C's L. N. D. 716— 20-12-12.			(5)	53 2 0			7-1 Money order		144 1 0					
13	M's..... dated 14-3-12.			(6)	20 3 3			7-1 6-3	21 4 0 13 14 0	79 6 11	3 2 0 1 12 0				
14	Notice fees from T. F. VI.			(12)	(1 4 0) 0 12 0	74 1 3		10-3 21-3 28-3		139 9 0 246 9 6 -7 15 0	20 12 0 3 4 0			7 15 0	7 15 0
	Total for period .. Deduct written off under Comr.'s L. R. 8112 of 4-12-12. C's R. E. V. II of 24-3-13.					74 1 3	74 1 3								
									35 2 0	601 11 0	28 14 0	665 11 5	7 15 0		
	Nett Demand ..	41 7 0	550 8 1			166 14 9	752 13 10								
									Net collec- tion to end of 2nd period.	35 2 0	601 11 5	142 4 6	779 1 11	7 15 0	
		Sanctioned during period 1st April—31st July.													
15	M's order dated 20-5-13.			(7)	5 5 0			6-5		38 2 0	8 14 0		2 0 0	2 0 0	(a).
16	P's order dated 14-6-13.			(9)	4 4 0			25-5		42 8 6	19 7 6		4 4 0		(b).
17	As per total of Ks. Rgr.			(14)	3 0 0			15-6			1 6 0				
18	In Coercive Process of Govind Hati. Increased fixed demand as per Tharavband z+cc ÷ ee on 1-8-13.			(15)	2 0 0	14 9 0		26-6			0 15 9				
					(e)	144 5 10	144 5 10		(e) Diff er ence between 586- 15-7 and 711-5-5 final demand.						
	Total for period ..		144 5 10			14 9 0	158 14 10		Total for period.		80 10 6	30 11 3	111 5 9	6 4 0	†(i).
	Year's Nett Demand.	41 7 0	694 13 11			175 7 9	911 12 8		Total for year.	35 2 0	682 5 11	172 15 9	890 7 8	†14 3 0	(ii). (iii).
	Deduct suspended under C's R. E. V. 831 dated 19-6-13.	-5 5 0	-8 8 0				-13 13 0								
		36 2 0	686 5 11			175 7 9	897 15 8								
	Deduct Collections	35 2 0	682 5 11			172 15 9	890 7 8								
	Unauthorized balance.	1 0 0	4 0 0			2 8 0	7 8 0								
	Add suspended balance.	5 5 0	8 8 0				13 13 0								
	Gross arrears ..	6 5 0	12 8 0			2 8 0	21 5 0								
Agreed with Village Day Book. Karkun Kulkarni.															
<p>N.B.—The fictitious dates in Col. (2) do not agree well with the entries in V.F. IV. *Reported by K on 25-3. Refunded 8-11-14. (a) Refunded, M's No. 5 of 25-7-13. (b) Over-collection reported by K. on chalan.</p>															
												Rs. a. p.			
												†(i) Refunded by taluka on 25-7-13 or to be refunded 2 0 0			
												(ii) Items of two annas or less Nil.			
												(iii) Transferred to credit of next year (whether old or new Fazil) .. . 12 3 0			
												Total .. 14 3 0			

TALUKA FORM IV (IRRIGATION)

Wasulbaki Ledger of Irrigation Revenue, taluka

, village

, year

No. and date of demand statement (1)	Arrears			Current demand					Total		Collection						Over-collections (21)	Refunds (22)	Remarks (23)			
	Water-rate			Local Fund (5)	Kharif (6)	Rabi (7)	Other (8)	Total (9)	Local Fund (10)	Water-rate (11)	Local Fund (12)	Arrears			Current					Total		
	Year (2)	Year (3)	Year (4)									Water rate (13)	Year (14)	Year (15)	Local Fund (16)	Water-rate (17)				Local Fund (18)	Water-rate (19)	Local Fund (20)
				Year (13)	Year (14)	Year (15)																
	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	Rs. nPs	

Remarks on Taluka Form IV.—Wasulbaki Ledger.

This form combines the demand Rgr. for Misc. L. R. (old T. F. 32) with the Wasulbaki Ledger (old T. F. 19). On the demand side we show—

- (a) All arrears brought forward from last year.
- (b) All fixed revenue demand ; in the first place as it stood on August 1st, but then corrected in the last period of the year to agree with the Tharavband as it stands at the end of the following July.

Under the arrangements on page 95, para. 8, if during 1915-16 there are considerable changes in Fixed Revenue which will not however become due for payment till 1916-17 (such as the grant of a lot of waste land about January 1916, for which Revenue will not be due till 1916-17), then the Tharavband of 25-7-16 will not incorporate this *future* demand and therefore the opening entries in T. F. IV will not give the increment in the demand due to these changes. (It was the same, only worse, under the old Manual). Ordinarily these changes are small and are not of great importance in watching the collections during the year. But if any special case the Mamlatdar knows that there is a large increase or decrease in Fixed Revenue in consequence of large grants or resignations, or acquisitions, he might *improve* the accuracy of the initial demand in T. F. IV by directing K. to report approximately how much should be added or deducted from the Fixed Revenue demand of the year. This will then be a useful guide and will improve the exactness of the Wasul Baki statements for the first two periods of the year. In the third period of course the exactly corrected amount will be brought to account. The notes in the remarks column of T. F. IV will help the Mamlatdar to know the cases where such corrections are desirable.

- (c) All demands for Misc. L. R. as they arise or become known. Then we deduct.
- (d) All remissions and suspensions and cancellations of demands, arrear or current, as soon as the amount is known. When an order to suspend half the revenue goes through M. to K. it is not possible to put the exact figures at first ; the fact of a suspension or remission order having been issued will be indicated by an entry without any figures against it. As soon as full particulars are received from K. the exact figures would be entered.
- (e) Similarly, current period's demands for Misc. L. R. postponed (*vide* 4 V. F. IV) till after the current period should be corrected by deduction on the demand side if proper authority is issued before July 26th. Such will not be classed as remissions, etc.

On the collection side we have only to show—

- (f) All over-collections or advance payments brought forward from last year. Then we draw a line to distinguish from (g) and (h). These past collections properly go against the current demand ; but must not be regarded as cash, because A. G. has credited them in some former year.
- (g) All collections made upon village chalans.
- (h) All collections made direct at the Taluka or advised from other Talukas, or by transfer credit.

2. The form is balanced every four months (end of Nov., March and July) and forms the basis of T. F. V on which the Cmr. gets information of the progress of revenue collections. The A. G. brings to credit *all* collections and cannot tell whether they are properly due or are over-collections and, even if they are refunded, he does not reduce the amount once brought to credit. Since the Wasul Baki figures must agree with those of A. G., as soon as an over-collection is ascertained by M. or K. to have been made it is adjusted not by any alteration of the *total* collection, but by transfer, by addition and deduction under the proper columns as shown in the specimen form and the *plus* and *minus* entry will also be made in T. F. I and the Daily Sheet, and thereby also corrected at the Huzur. After 26th July corrections of the accounts of the expired year can be made only by report to Huzur Deputy Collector.

3. This is the ledger upon which M. or P. when inspecting, can rapidly see whether revenue is properly coming in or not, and whether the remissions or suspensions account for the state of collections disclosed. It is a Ledger which must always be up-to-date and the old habit of letting it get weeks or months into arrears, on the plea of want of staff to post it punctually, must not be readmitted. It takes less time to post hundreds of chalans at instalment time as they come in than to spread the posting over subsequent months. Each chalan must first be posted here, and scrutinised with reference to demands, progressive total, and classification *see* page 148, paragraph 1.

4. But if in a large Taluka one clerk is found unable to do all the shroffing or all the posting of T. F. IV, then M. must place an additional man on the duty which threatens to fall behind, *e.g.*, T. F. IV can easily be divided into two or three sections ; also two or three men can easily shroff coin at the same time, each taking separate chalans. It is quite impossible for the writing of T. F. I. to take so long as the shroffing or the posting of T. F. IV.

5. If in spite of such arrangements, still it is found impossible for the staff to shroff the coin, and post both Registers within the working hours of the day, M. should lock up the remittances exceeding the number he can examine, and keep them over unexamined till the next day, when he will take them up first, before fresh arrivals; and so on. Reports have been received that in some talukas, as many as 150 or 200 remittances arrive on one day; this of course is a bad "bandobast" and the obvious remedy is an administrative arrangement by which the sudden rush on a small number of days can be reduced and distributed (e.g., the K. of one circle could be ordered to collect 5 or 7 days later, and make no remittances between certain dates and opposite orders could be issued to another circle).

6. If M. is satisfied that there is good reason for delay in collecting the revenue or if he is taking special measures or has issued coercive processes or obtained any orders from P. as to the collections, the remark column of T. F. IV is the proper place to record such notes. If they apply to all the Talukas or to the villages of a part of the Taluka only, he should make the note on a slip of paper pasted on the cover of T. F. IV.

7. For fixed revenue M. of course depends entirely upon K's. Tharavband and the documents on which it is based. But whenever an order for a Survey Correction or any other alteration of the fixed L. R. goes through the Taluka to K., then a note (only the No. and date or other very brief reference) should be taken in T. F. IV. The object of this is to enable M. to be sure that K. has not omitted to make any change ordered, even a change of distribution of area only. Of course for any change he has made in his Tharavband, authority must be forthcoming. But if he has failed to carry out a change as ordered, it might not come to light unless M. kept some note.

8. It should be remembered that M. cannot anticipate some items of Misc. L. R. until K. actually collects and remits them; *vide* entries in the specimen form. M. can identify these from the details in the chalan V. F. X. Also, observe how the demand is reduced when M. cancels a Notice Fee, after it had been posted from a coercive process report. For such cancellations of Misc. L. R. (such as sale expenses or demands cancelled in appeal) it is unnecessary to deduct the cancelled amount and class it amongst remissions, unless the total demand for the four months has been made up and reported to the Cmr. But *after it has been so reported* then any subsequent withdrawal of course must be classed as a remission (demand cancelled). In intimating to K. any such cancellation or remission, he should be instructed whether to show it in V. F. IV as demand and to put the remission through the accounts up to V. F. XI, or to strike it off from the original demand. It should also be observed how the fixed demand is corrected and replaced by the correct amount from the Tharavband at the end of the final period of the year by adding or subtracting the *net difference* between last year's figure and this year's.

9. Finally the closing entries are worked out to tally with V. F. IX and V. F. XI (Abstract of Balances) except that details of years before the current year are not here given, but are accepted as correct as furnished by K. if the total of the arrears is found to agree.

10. Refunds of L. R. (and the same orders apply to Irrigation and other revenue) whether collected in a former* year or in the current year must not be deducted from the current year's collections, but should be *noted against* the collection (or over-collection) in the accounts of the † year in which it was credited [unless they have been destroyed (order) R. 9458-13]. This note is to guard against a second refund of the same amount; it is not intended that such notes of refunds should be totalled or otherwise brought to account. Refunds of sums exceeding 2 annas are usually paid by transfer credit to next year's demand from that individual; but if it is found that the person who has paid an over-collection has no demand against him for next year, either the amount must be refunded by M. O., *see* para 5, p. 305, or in cash if it is not below the refundable limit of annas 3 (R. 1469-24—17-9-24) or else it must be simply left as an over-collection. When K. by arithmetical error credits too much, the excess should be at once refunded to him in cash. It is no use carrying it forward to next year where it would still be an over-collection and could not even be deducted from that year's demand, because it is unconnected with that demand. Only those over-collections which can be taken and have been taken to the credit of next year's demand are to be brought forward, *see* p. 128.

11. Refunds may be made by the ordinary C. A. C. procedure on bills Countersigned by C, † or P. when powers are delegated by C. up to Rs. 250 (R. 753 of 8th June 1933); and by M. up to Rs. 100 (R. 1277-33 of 22nd December 1934).

* Refunds are not legally claimable after the period of limitation (articles 16, 62 and 96, Schedule 1, Act IX of 1908). For claims to refund which are barred by limitation, *see* Rule 30-A at page 17 of the Manual of Financial Publication No. I (Government Resolution, Finance Department, No. 3306/33 of 11th May 1938).

† The record is available for 30 years (A B C Lists, Lr. 131).

For the method of drawing advances and recrediting unpaid M. O. (less commission), *see* para. 5, Revenue Advances Chapter, p. 305 (R. 7001-12).

‡ Comr. is directed to scrutinise C's control in these matters and to note upon it in his Adm. report.

After receipt of sanction (when required as above) to the refund M. may then refund by M. O. up to Rs. 25 without notice to the party (R. 7001-12); and from Rs. 25 up to Rs. 100 only after giving the party notice (R. 4281-05), and an opportunity to take payment at the Treasury. (See also p. 305).

But when with the expressed or tacit consent of the party, cash is not refunded but is transferred to the credit of future years' L. R. demands, this class of "refund" may be made by M. apparently without limit (R. 8132-14).

12. In Sharakati villages we can post only G. items of notice fees, etc., as soon as demanded; the other demands for Misc. L. R. are sometimes shared in lump together with the fixed L. R. Special orders will be needed in each such case as to how to post this demand; obviously it cannot be correctly ascertained until the end of July. It will, however, be better to post the last year's final demand tentatively and then correct it, before closing the account for the year, from the final figures ascertained at the end of July.

13. When a refund of L. R. collected in the current or any former year (*before or after* the introduction of the method of consolidation) is to be made, it will be necessary to make two vouchers just as is the present practice, one for L. R. and one for L. F.; because even the C. L. R. has been split up into L. R. and L. F. through T. F. X and the refund cannot be charged wholly to one head. There will be no difficulty in the great majority of cases in ascertaining whether the amount to be refunded is actually made up of 16 parts L. R. and one part L. F. or not, and in preparing the refund bills accordingly.

14. When there is any loss of revenue from famine (remissions or suspensions or decline in excise revenue) or any gain (extra receipts under irrigation, credited to L. R. or P. W. D.) C. is required to send for the *financial* year an estimate to A. G. (F. 2225-10, F. 559-11). He will probably ask M. to submit an estimate for his Taluka. For this purpose M. must not call for special returns from K. or C. I.; he must base his *estimate*, which is not a precisely figured account, on the books he has in the Taluka and for the L. R. portion he will find as much information as he requires in T. F. IV and the recent T. F. V.

15. When P., C. or Cmr., is anxious about the progress of L. R. collections M. may be asked to submit monthly, weekly or even daily reports of progress made. For such purposes M. must not call for any special returns from K, but he can keep a special note-book of the credits in T. F. IV (F. 1103-13). Taking the balance shown in the last T. F. V, he should deduct all collections since made which are properly to be taken against the outstanding demand. If the arrears were Rs. 1,000 and an unusual payment of Rs. 1,200 were collected as occupancy price of land, this would not be taken as a collection against the outstanding demand (which it would entirely wipe out), but against the new item of demand. When the season is nearly over and arrears are not large, as should usually be the case, M. can prepare from T. F. IV a list of villages which have arrears and his clerk can then enter collections as they are made. To help him in such control over arrears, every village which has completely paid up should be marked in T. F. IV with a conspicuous mark in coloured chalk to indicate that no further attention is needed. If arrears are numerous and heavy, it is little use having elaborate details; M. must go out and attack the largest defaulters first. He can give P. and C. rough statements of progress. But when the arrears are getting few and small, accurate schedules can be prepared. In a well-managed Taluka by the beginning of June M. could give a full list of all the villages in arrears with the exact amounts on a sheet of note-paper; and by the middle of June he ought to be able to give a list of every defaulter by name and be able to say what steps were being taken; by the middle of July the balance of unsuspended arrears should be nil. It is the primary function of K., M., P. and C. to collect the revenue.

TALUKA FORM V

TALUKA FORM V

Wasul Baki Patrak (Periodical Summary of T. F. IV) for the 4 months, 1st December 1912 to 31st March 1913, Taluka Bulsar.

A-3494-30-B

Village (1)	Demand†				Remis- sions* (6)	Sus- pensions* (7)	Collections			Over- collections (11)	Un- authorized Balance (12)	Remarks	
	Arrears* (2)	Fixed (3)	Fluctuat- ing (4)	Total (5)			In past years on account of 1912-13* (8)	Up to 30th November (9)	During current period (10)				
	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.		
<i>Surveyed.</i>													
1. Rayatwari—												Collections exceed 'demand' as the revised demand for 1912-13 is not yet compiled.	
1 Abhwa													
10 Nahigaon ..	41 7 0	560 8 1	160 14 6	759 4 8	25 15 6	Nil.	Nil.	113 6 6	665 11 5	7 15 0			
23 Abrama ..													
74 Kittakalam ..													
2. Non-Rayatwari—													Figures for other Villages, not filled in, are compiled in the same way.
A Permanent ..													
B Temporary ..													
3. Alienated													
<i>Unsurveyed.</i>													
4. Non-Rayatwari—													
5. Alienated—													
81 Kittakalam ..													
Extra-territorial ..													
Total ..	..	..	..	..	..	..	Nil.	141 6 8	24,093 10 2	7 15 0	..

	Total ..	24,235 1 10	} A for R. F. X.	
Add {	Over-collections (11)	7 15 0		
	Non-Tharavband items	5 9 6		
	Revenue received on behalf of another Taluka.	Nil.		
		24,248 10 4		
	Deduct—Revenue received at other Talukas on behalf of this Taluka.	Nil.	which would be included in Rs. 24,235-1-10.	
	Total Gross cash C. L. R. of the Taluka Treasury realised in current year.	24,248 10 4	to agree with (8) + (9) of T. F. I.	
			Fixed and over-collections	Fluctuating
	Distribution of A ..	Arrears 35 2 0	23,830 5 3	377 9 7
	Deduct—Share transferred to L. B. as per T.F.X (August to March).	2 1 1	1,401 12 7	22 3 5
	Nett Land Revenue (to agree with Treasury and A. G.'s Books).	33 0 11	22,428 8 8	355 6 2

* Being (unlike V. F. XI and D. F. II) nett after deducting remissions in each period.

N.B.—The figures given are to the end of MARCH; there were a few items of further collections between 31/3 and 26-7-13.

Remarks on Taluka Form V.

This is simply a compilation from Taluka Form IV by villages and groups of villages as in the Maujewar Terij. The columns are precisely the same except that a separate column (8) is provided for amounts out of current year's demand collected as over collections or otherwise and credited in advance in past years. These advance collections are posted from the top of the collection side in T. F. IV and are taken into the calculation of the outstanding balance ; and to enable C. to post D. F. II (13). The adjustments made at the foot are easily intelligible. The final result is a total of C. L. R. collections which will agree (if the accounts have been correctly kept) with the A. G.'s books for the period. But since A. G. credits L. R. and L. F. separately as advised through the cash Account monthly, after calculating the L. F. share through T. F. X, we must last of all deduct the amount of L. F. transferred, in order to agree the District collections with the L. R. realised in the Treasury as in A. G.'s return, which Cmr. tallies with Taluka Form V.

2. L. R. collected at other Talukas is not in the sub-treasury balance while on the other hand revenue collected here for another taluka is included in the sub-treasury balance. Hence to agree T. F. V with T. F. I footnotes as shown in the sample are necessary.

3. The total including the adjustments at the foot is to be submitted to the Huzur on or before the 10th of December, April, August ; each return covers a period of four months.

4. When C adds up the taluka totals, all adjustments between his talukas will disappear. No inter-district adjustments (except possibly between Kaira and P. Mahals) may be made (*see* p. 209, para. 1). He will transmit to Cmr. direct, and not through H. D. C., the taluka totals with their summation, and the aggregate L. F and share, and the non-tharavband items separately shown. The A. G. furnishes Cmr. with totals for the four months only : not progressive since 1st August. Therefore to effect agreement in April and August, Cmr. must deduct the agreed and adjusted figures of the previous one or two periods.

It is essential that in the Huzur Treasury accounts the taluka figures should be posted by talukas : otherwise C. cannot *locate* any discrepancy which Cmr. discovers between the A. G.'s figures and the departmental figures (T. F. V). The Treasury Manual should provide for this.

5. Col. 12 is not posted till the third and final statement of the year. Revenue is not treated for account purposes as unauthorised arrears till the year's effort has failed to collect it.

TALUKA FORM IV (a)
Register of Minor Coercive Processes, 1912-13.

Village	Date	Notices			Chauthai Fine				Distraint of Movable					Remarks
		Number issued	For how much arrears	Fees to be recovered	Number of Kabjedars	Name	For how much arrears	Penalty	Number of Kabjedars	Name	For how much arrears	Sale Proceeds	Expenses	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Surveved— 1 Rayatwari—			Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	
10 Nahigaon ..	14 12 12								1	Govind	1 1 0	Nil.	2 0 0	1-1—paid on 6-1-13 2—remain uncollected. No assets and no land.
Do. ..	15 3 13	3	32 3 6	1 4 0	1	Tukaram	15 14 6	3 0 0	paid					
Do. ..	20 3 13	-1	-12 0 0	-0 8 0 withdrawn										
		2	20 3 6	0 12 0										
13 Parnera ..	15 3 13 24 3 13	10	457 12 0	3 12 0		Seven paid			3	Fatehali	117 4 6	86 5 0	1 13 3	84-79 credited to his account.
										Pemla Ramsahai	7 2 0 12 2 0	paid Nil.	0 4 0	
Income tax ..	10 4 13	1	28 0 0	0 8 0	1	Lalchand	28 0 0	7 0 0	paid					No one would bid. (Fines up to twice the tax due are leviable as an income-tax credit).
2 Non-Rayawari														
3 Alienated Un-surveyed— 4 Non-Rayawari B (ii) Khoti. 76 Phulgaon .. 5 Alienated														
For other Talukas and Districts. Certificate from Collector, Poona (Excise).	10 1 13								1	Pestanji	50 0 0	paid.		
Grand Total for 1912-13 (L. R. processes only).	•	12	477 15 6	4 8 0	1	•	15 14 5	3 0 0	4	•	137 9 6	86 5 0	4 1 3	*Omit (2) (7) (11) (14) in D. F. VI.

TALUKA FORM VI (b)

Register of Major Coercive Processes, 1912-13.

Village	Date	Forfeiture and Sale of Occupancy, S. 153														Other Immovable property, S. 155		Arrests and imprisonments, Section 157 (Details in Manuscript)
		No. of cases	Name	Arrears	Area	Assessment	Tenure (ordinary), restricted or alienated	Sold				Restored on new Tenure		Remaining as G. Waste		Repeat (3) to (12)	Bought in by G.	
								Area	Assessment	Proceeds	Expense	Area	Assessment	Area	Assessment			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17 to 26)	(27)	(28)
SURVEVED— 1. Rayatwari—				Rs. a. p.	A. g.	Rs. a. p.		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	A. g.	Rs. a. p.	A. g.	Rs. a. p.			
13 Parnera	25-4-13	1	Fatchali	32 12 9	2 24	7 8 0 1 4 0 Judi	Alienated	2 24	7 8 0	91 0 0	2 4 0							
5 Gorgam..	15-5-13	1	Dagadu Dhondu	12 4 0	1 15	5 0 0	Ordinary	Arrears ordered to be written of (P's No.)				1 15 0	5 0 0					
and so on																		
Total ..	*	2	*	44 15 9	3 39	12 8 0	*	2 24	7 8 0	91 0 0	2 4 0	1 15 0	5 0 0					

*Omit these columns in District Form VI.

Remarks on T. F. VI.—Rgr. of Coercive Processes.

This serves the three purposes of (a) the complication of the annual D. F. VI, (b) a check over the Misc. L. R. involved (notice fees, fines, expenses of sale, etc.) and (c) facilitating M's watch over the proper completion of such processes. The form is easy to understand; formerly we had one very large form with 81 columns kept in each village. In many it was happily blank; in others it contained two or three entries in yards of blank columns. There are several kinds of processes of which the less severe are naturally adopted first, and usually attain their object; so the forms are divided into two sections in the expectation that Part II will be a much smaller Rgr. than Part I, and in fortunate years perhaps blank for the whole taluka.

2. M. knows the circumstances of his taluka whether Coercive Processes are common or not. In Part I, he should set apart either one page or half a page or even $\frac{1}{8}$ part of a page according to his judgment for each village in the proper, Taluka order, *vide* prefix to notes on Taluka accounts. In Part II, one or two lines for each village would ordinarily suffice and in good years M. might reasonably decide not to enter any village until a major process actually occurred. When there are only a very few such processes it does not matter if the alphabetical order of the villages is not observed; but the great division of *Surveyed*, Rayatwari (by Survey groups), Non-rayatwari tenures, and Alienated; and *Unsurveyed* Non-rayatwari and Alienated must be maintained. So a page for each survey group and a page for each of the other categories would be quite sufficient in ordinary years.

3. We may often have numerous Coercive Processes in Iram villages for recovery of the Iramdar's dues. Also when Coercive Process is adopted to recover Income-Tax, Excise dues or any other G demands such as additional Police, still the fees for the notice and any expenses of sale, etc., are properly credited (R. 9587-84) to L. R., as the L. R. staff does the work. But such "outside" processes will not be shown in D. F. VI, which is designed to show the amount of pressure required to realise *the* L. R., and not that which is applied to defaulting liquor shopkeepers or civil litigants, Inamadar's tenants, etc. Consequently such "outside" (non-L. R.) processes will be entered but distinguished, and not included in the Annual Return.

4. M. will bear all these factors in mind in directing how much space should be provided in the form for each village. But if after all his judgment proves incorrect and the space for any village becomes filled, the clerks must resort to the expedient of continuing the entries for that village at the end where a page or two should be kept left blank for the purpose. In a fortunate year when the Rgr. is almost blank it would be economical and is quite permissible, after making the annual total to strike out the few entries in it and then use it for another year instead of wasting an expense of almost blank pages.

5. Whenever a Coercive Process Report comes from K. or elsewhere (*e.g.*, C. writes directing M. to issue a demand-notice to X Y for civil suit costs), no other Correspondence Rgr. will be used but this Rgr. only. The name (when required), amount, notice fee, etc., will all be shown and the proper orders issued. On the return from the village officers, which can be watched for through this Rgr. the result will be noted. If further steps are required all the consequent entries will be made day by day as the reports and order come in or go out. They will not have to go to any other clerk except to that clerk who is in charge of this Rgr. But when any notice fees or other Misc. L. R. become due as shown by this Rgr. then the clerk in charge will also be required to see that they are posted as demands in T. F. IV. One report may deal with the cases of several defaulters: the "number of cases" to be entered is of course the number of persons (kabjedars) proceeded against; not merely the number of correspondence.

6. A process commenced may not require to be carried through to its conclusion. In case of notices, if the arrear is paid before the service of the notice, P. has discretion to remit the fee, though strictly speaking the fee is due if issue of notice has been necessary. M. may cancel fees demanded by mistake (*i.e.*, dues paid before issue). In attachments and sales arrears may be paid at any time and expenses will be due only if the sale has commenced (*e.g.*, if the auctioneer has proceeded to the village); as soon as the process is satisfied, all remaining columns will be struck through.

7. Collections under Coercive Process are made at the village and credited in V. F. IX unless sometimes in important sales held at the Taluka when the proceeds would be credited as collections at Taluka and K. will be advised. Earnest money is always credited at once to the proper revenue head as though it were a final realisation. But if the sale be not ultimately sanctioned, as soon as it is known, the earnest money due to be refunded will be transferred from the head to which it was credited to over-collections.

8. M. is not obliged to adopt a fix order of Coercive Processes. He can attach, without first issuing notice of demand ; and he should certainly do this if the delay until the period of notice expires would result in disappearance of the crop or other assets. Since most occupancies have been acquired either from G. or privately purchased the rules do not favour simple forfeiture without attempt to sell. Any price which the occupancy will realise is the just property of the defaulter, or his mortgagees ; if this price exceeds the arrears due, the surplus must be paid to him, *see* L. R. C. Sec. 183. The only exception is when an occupancy liable to forfeiture and sale is restored on the restricted tenure to the defaulting occupant and the arrears are remitted as a sort of *quid pro quo* for the diminished market value of the restricted occupancy. Of course the R. R. should be consulted, as scandalous instances have occurred in which tenants under contract to pay the G. assessment as rent, wilfully default and get their landlord's occupancy forfeited and restored to themselves, the tenants, on restricted tenure and not (as it should be) to the landlord, or mortgagee.

9. Processes executed in the Taluka on behalf of other Talukas, or other districts should be added at foot and included in the annual total if they relate to. L. R. Of course the expenses so recovered are revenue of the executing taluka which debits the process fees and fines in its own T. F. VI ; only the substantive arrears, fees and fines are remitted to the certifying taluka.

10. In (7) and (11) and b(4) only one name should be entered, e.g., for Manaji Anandrao Joshi either Manaji or Joshi will do. It is merely intended to help in case K. has to be reminded or questioned about the unsatisfied process. When once K. seeks M.'s aid in the form of Coercive Process whole M. must see that the matter is brought to a proper conclusion, unless C. decides to suspend the demand.

11. The old Regr. used to contain columns for dates and quotation of authority, etc. It is now intended that these details should be obtained from the correspondence ; the entry in the Regr. is confined to what is essential to see that the process is carried out, and the Misc. L. R. brought to account and the annual total obtained.

12. When land is attached which is not that in respect of which the arrears are due (L. R.) or for the improvement of which a loan was granted (Tagavi) or when the arrears due in respect of the land are not L. R. but water-rates leviable as L. R. it can only be sold (i.e., the right, title and interest of the defaulter in it) ; it may not be forfeited, when there is a combination not to bid for such land provision exist (R. 9109-10) for buying it on behalf of G. ; if so purchased it can then be entered as G. unoccupied land.

13. At the close of the year the Rgr. is to be totalled and the totals reported through P. to C. for the compilation of D. F. VI. The old quarterly Huzur Return IV was abolished by item 8 of R. 6204-12 ; R. 1103-13.

For powers of signing notices, imposing fines, attaching and selling movables and so on, *see* L. R. Rules.

TALUKA FORM VII

Statement of Arrears and Remissions (including writes-off and demands cancelled) of C. L. R. collected from abstracts below V. F. XI, Taluka Bulsar, 26th July 1913.

A-3494-31-A

Arrears							Remissions*										Out of Khalsa fixed agricultural C. L. R. of the years :—			
Authorised or suspended*			Unauthorised*				Total as per T. F. V. (12) and (7)	Demands cancelled	Revision survey	Water-logging	Automatic under suspension Rules	Locusts	Short rain-fall	Irrecoverable	[Any other Columns needed.]	Remarks	1910-11	1911-12	1912-13	and so on if more years are required
Village	1910-1911	1911-1912	1912-1913	Other years	1911-1912	1912-13														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs.	Rs. a. p.					
SURVEYED—																				
1 Rayatwari—																				
1 Abhwa ..																				
10 Nahigaon ..	5 5 0		8 8 0		1 0 0	6 8 0	21 5 0			4 4 0	8 8 0		7 1 5 6		4 4 0					
23 Abramsa ..													2 7 3							
74 Kitta Kalam																				
2 Non-Rayatwari—																				
(a) Permanent ..																				
(b) Temporary ..																				
1. Talukdari																				
3 Alienated—																				
UNSURVEYED—																				
4 Non-Rayatwari—																				
5 Alienated—																				
81 Kitta Kalam extra-territorial																				
Grand Total for Taluka	5 5 0		133 8 0	1910-11 1 0 0	61 0 0	266 0 0	466 13 0			4 4 0	8 8 0		10 0 0	4 4 0	27 6 9					

The details are in the abstract of V. F. XI and are needed for Settlement Reports App. K (old 02).

Diluvion

Figures of other villages are compiled in the same way.

Remarks on Taluka Form VII.—Summary of Balances and Remissions.

This is simply a compilation from the abstract of V. F. XI and gives an expansion of T. F. V (7) authorised and (12) unauthorised balances and (6) remissions in all senses, including demands cancelled or withdrawn. At the foot of the form M. should give his opinion as to the arrears; he should class them into those which are probably:—

- (a) Irrecoverable.
- (b) Doubtful.
- (c) Recoverable.

Of course (C.) will be the balance after deducting (a) and (b). M. should state why he classes certain sums under (a) and (b).

2. The aggregate of all the remissions (including demands cancelled and items written off as irrecoverable) is obtained, distributed over the years concerned, in the abstract at the end of V. F. XI, which K. will send with his annual report to M. The chief ordinary grounds of remissions are:—
(Demands cancelled)—

- (1) Increments at Revision Survey remitted according to sliding-scales; or 'Igatpury' concessions.
- (2) Suspension of sanctioned settlement.
- (3) Quasi-permanent remissions for water-logging, e.g., R. 5759-18 for Matar and Mehmedabad but see p. 117, para. 19.
- (4) Revenue on land acquired or assigned for public purposes not yet reduced from V. F. I (though if rules are obeyed, there should be no such cases).
- (5) 'Ghasdana,' etc., remissions.
- (6) Demands cancelled in appeal. Demands cancelled pending forfeiture of a lease, etc.

(Written off)—*

- (7) Arrears on forfeited land left unsold. (This is classed as a remission in L. R. C. and so rules as to limits of powers to remit would apply).
- (8) Poverty, death, or disappearance of defaulters.
- (9) Attachment expenses of Khoti villages which have lapsed to and therefore cannot be recovered.

Remissions proper—

- (10) Fire, Flood, Frost, Locusts, or local calamities.
- (11) Automatic; suspended arrears of 3 years' standing [except in Sholapur, Bijapur, East Dharwar, East Poona and Nagar (except 3 Western Talukas) when 4 years' standing should be read] and in excess of one years' demand in Gujarat and Konkan and of two years' demand in the Deccan. [L. R. R. Order XXXIII (1930).]
- (12) Failure of Himayat, or well-water.
- (13) Diluvion.
- (14) Minor's land remaining waste.
- (15) Any other causes (to be specified).

*C. has power to write off any irrecoverable balances including Watandar, Judi (R. 6862-83) of any revenue (except Income Tax) or of Tagai up to the limit of Rs. 100 in each case; larger sums require Comr.'s orders. The old Quarterly Stt. of Irrecoverable Balances written off is abolished (R. 1714-04 and item 27 of 11221-12).

Remarks on Taluka Form VIII-A and B (Maujwar Terij).

This is a compiling form in which the totals of the Tharavband V. F. V are collected into Taluka totals by groups of villages. It is divided into two parts (a) for acres and (b) for rupees.

2. At the head of each column in this specimen form is given the item in V. F. V which should be posted into that column. If there are any items in the Kitta-Kalam Tharavband, they are added as shown according as they arise within the Taluka area or outside it. The grouping and numbering of villages must strictly follow the scheme given in the introduction to Taluka Accounts, pages 199-200.

Col. 8 (b) is for jama on talukdari and mchwasi lands and all others specially reduced ; and 8 (c) for revenue from leased but unassessed land [V. F. II (iii)]. In preparing *Settlement Reports* for new Appx. K, the A. S. O. wishes to know the C. L. R. demand upon G. fully assessed land and its subsequent fate. In a non-talukdari tract, the addition of 8 (b) and 8 (c) causes so little disturbance that the sub-division of the column is not necessary. In talukdari settlements it must be emphasised that col. 8 (b) shows the jama, and not the full assessment, which can be got by adding cols. 7 to 8 (b). To all the figures in col. 8 should then be added 1/16th for L. F. (which on talukdari lands is now the actual L. F.) and a few pice for Dharsod, included in the L. F. Total of each V. F. V. The subsequent fate of the khalsa C. L. R. (separated from the Inam and Miscellaneous) can be traced by means of the col. 17 added to T. F. VII in the Second List : what is not ultimately remitted or written off being obviously collected.

For Calendars of L. R. cols. 8 and 9 give the required totals.

TALUKA FORM VIII-A

Summary of Village Areas, Taluka Bulsar, 26th July 1913.

No.	Name of Village	Gross area	Unassessed cultivable land	Deduct					Remaining occupied assessed land			Remarks
				Land not available for cultivation			Cultivable assessed land		Government			
				Uncultivable	Assigned for special and public uses including Forest	Used for buildings and other N.A. purposes not including plots within Village site or City Survey	Unoccupied	Free for specially reduced	Ordinary	Restricted	Alienated	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Corresponding items in Tharavband, V. F. V.	a	c	d	e+f	i	m	s	p	q	r	
	SURVEYED											
	1. Rayatwari—	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	
	SURVEY GROUP I											
10	Nahigaon	507 22	100 0	6 24	45 2 For 15 0	40 8	4 32	15 0	132 16	25 31	122 29	
	Group II											
23	Abrama	1,554 18		93 12	142 25	2 0	6 30	1 28	1,250 6	15 5	42 32	
	Group III											
43	Bulsar	1,388 23		110 0	386 4 For 20 0	23 21	26 27	31 10	711 37	0 26	78 18	
	*Total Rayatwari ..	3,450 23	100 0	209 36	573 31 For 35 0	65 29	38 9	47 38	2,094 19	41 22	243 39	

	2. <i>Non-Rayatwari</i> —										
	(a) IV Bandi Jama										
75	Kabilpur	1,400 0	10 0	190 0	100 0			1,078 0			22 0
	*Total Non-Rayatwari ..	1,400 0	10 0	190 0	100 0			1,078 0			22 0
	3. <i>Alienated</i> —										
	(b) Personal	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.
78	Majigam	930 11		16 30					0 11		913 10
	Personal (Sharakati)										
79	Ghej	4,157 0		163 23	167 26						3,825 31
	*Total, 3, Alienated ..	5,087 11		180 13	167 26				0 11		4,739 1
	Unsurveyed—										
	5. <i>Alienated</i> —										
	(b) Personal										
80	Chasa	977 5									977 5
	*Total 5, Alienated ..	977 5									977 5
	Grand Total ..	10,914 39	110 0	580 9	841 17 For 35 0	65 29	38 9	1,125 38	2,094 30	41 22	5,982 5
81	Extra-territorial ..	30 1									30 1
		10,914 0									6,012 6

*Tenure-group totals are to be submitted to the Huzur only in August 1916, 1921, etc., for D. F. IV.

Summary of Village Revenue,

No.	Name of village	Gross fixed revenue including building leases of lands not assessed to Agriculture, e.g., out of Village Sites	Deduct			
			Assessment of land assigned for special and public uses including Forest	Net alienations	Loss on account of survey assessment of cultivable lands	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Corresponding items in Tharauband V. F. V.	a+t+v+w	e	l+x	m	n
	SURVEYED—	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10	1 <i>Rayatwari</i> — Survey group I Nahignon 21 Other Villages	878 4 2	19 12 0	166 2 6	6 8 0	26 4 0
	22					
23	Survey group II Abrama 18 Other Villages	6,198 13 6	31 0 0	249 7 0	86 13 6	7 2 0
	19					
43	Survey group III Bulsar 31 Other Villages	8,561 10 1	80 4 0	938 3 0	101 14 0	112 4 0
	32					
74	Taluka (Kitta Kalam)					
	*Total Rayatwari 73 villages	15,638 11 9	131 0 0	1,353 12 6	195 3 6	145 10 0
75	2 <i>Non-Rayatwari</i> — (a) in Bandi Jama Kabilpur 2 Other Villages	2,500 0 0	200 0 0	134 0 0		1,00 0 0
	(b) Temporary					
	*Total Non-Rayatwari 3 villages—					
78	3 <i>Alienated</i> (b) Personal Majigam	3,149 10 4		3,094 13 8		
79	Personal Sharakati Ghej	10,331 0 0	73 0 0	3,787 13 4		
	*Total Alienated 2 villages					
80	UNSERVEYED— 5 <i>Alienated</i> (b) Personal Chasa	5,166 5 0		4,515 4 0		
	*Total Alienated 1 village					
	Grand Total, Villages Govern- ment 76, Alienated 3.	36,785 11 1	404 0 0	12,885 11 6	195 3 6	1,245 10 0
81	Kitta Kalma extra-territorial	55 12 6		37 4 0		
	Add Non-Tharavband items					
	Gross Land Revenue Demand	36,841 7 7	404 0 0	12,922 15 6	195 3 6	1,245 10 0

*The Tenure Group Totals are to be submitted to Huzur only in August 1916, 1921, etc., for D. F. IV.

FORM VIII-B

Taluka Bulsar, 26 July 1913

Remaining fixed Revenue for Collection					Fluctuating Miscellaneous Revenue	Local Fund	Total consoli- dated Land Revenue Demand (cols. 8 to 12)
G. occupied land			Alienated lands (Classes I to VI)	Building and other non- agricultural assessment (including Judi in class VII)			
Ordinary and restricted tenure	Specially reduced Talukdari etc.	Leased out of unassessed, etc.					(11)	(12)	(13)
(8a)	(8b)	(8c)	(9)	(10)			
p—q	s	t	r	y	aa	ff	gg
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
199 6 6	3 12 0	6 4 0	67 3 6	382 15 8	166 1 0	61 2 3	886 12 11
5,759 3 6			50 9 0	14 10 6	63 3 0	382 15 5	6,270 9 5
6,017 8 0			146 11 0	1,164 14 1	130 11 4	532 0 8	7,991 13 1
					35 10 0		35 10 0
11,976 2 0	3 12 0	6 4 0	264 7 6	1,562 8 3	395 9 4	976 2 4	15,184, 13 5
	1,036 0 0		30 0 0			143 12 0	1,209 12 0
			15 12 0		0 12 0	196 12 11	252 5 7
3 0 0			6,470 2 8		38 8 0	641 5 3	7,149 15 11
			651 1 0		27 4 0	322 14 3	1,001 3 3
11,979 2 8	1,039 12 0	6 4 0	7,467 7 2	1,562 8 3	462 1 4	2,280 14 9	24,798 2 2
			18 8 6				18 8 6
					25 1 0		25 1 0
11,979 2 8	1,039 12 0	6 4 0	7,485 15 8	1,562 8 3	487 2 4	2,280 14 9	24,841 11 8

In non-Talukdari tracts column 8b can be amalgamated with 8a.

Abstract showing Nett Increases and Decreases in Area as compared with the figures of the

Head To From	Causes	Gross Area		Unassessed Culturable Land		Deduct					
						Land not available for cultivation					
						Unculturable Land		Assigned* for † Special and Public purposes		Non-Agricultural	
(1)	(2)	(3)		(4)		(5)		(6)		(7)	
	<i>Last year's figures</i>	10,945-7		110-0		579-14		825-6 Forest 35-0		20-5	
		+	-	+	-	+	-	+	-	+	-
	<i>Errors in Survey</i>	..	0-7	..	..	..	..	..	..	..	..
5	11 <i>Diluvion</i>	..	..	..	..	0-35	..	..	..	..	..
6	10 <i>Railways</i>	..	..	..	..	..	..	14-21	..	..	..
6	10 <i>Police Lines</i>	..	..	..	..	..	..	1-37	..	..	..
6	8 <i>Veterinary</i>	..	..	..	..	..	..	0-11	..	..	..
7	6 <i>Buildings</i>	..	..	..	..	..	..	..	0-17	0-17	..
7	10 <i>Salt Pans and other Non- Agricultural uses.</i>	..	..	..	..	..	..	..	..	40-7	..
7	11 <i>Brick Field</i>	..	..	..	..	..	..	..	..	5-0	..
9	6 <i>Mast-Kachho restored out of Road.</i>	..	..	..	..	..	..	..	0-1	..	..
10	9 <i>Expiry of Leases</i>	..	..	..	..	..	..	..	..	..	..
10	12 <i>Lapses of Inams</i>	..	..	..	..	..	..	..	..	..	..
	Total (+) and (-).	..	0-7	..	..	0-35	..	16-29	0-18	45-24	..
	Nett ..	..	0-7	..	..	0-35	..	16-11	..	45-24	..
	Current year's figures.	10,945-0		110-0		580-9		841-17 Forest 35-0		64-29	

* (35) In Kanara, Kolaba, Thana, etc., where there is much forest, provide for it a separate column 6 (a); but do not

† In Thana, Kanara, and possibly other Talukas or District open a separate sub-column for forest.

FORM IX-A

past year in Taluka Bulsar, District Surat, 26th July 1913.

Culturable assessed land				Remaining Occupied Assessed Land					
				Government				Alienated	
Unoccupied		Free or Specially reduced*		Ordinary Tenure		Restricted Tenure*			
(8)		(9)		(10)		(11)		(12)	
38-20		48-14		3,217-18		47-17		6,023-33	
+	-	+	-	+	-	+	-	+	-
..	..	..	..	..	0-7	..	..	..	..
..	..	..	..	..	..	..	0-35	..	..
..	..	..	..	..	14-21	..	..	..	..
..	..	..	..	..	1-37	..	..	..	..
..	0-11	..	..	..	..	..	..	..	..
..
..	..	..	..	..	40-7	..	..	..	..
..	..	..	..	..	..	..	5-0	..	..
..	..	0-1	..	..	..	..	..	..	..
..	..	..	0-7	0-17	..	..	..	..	..
..	..	..	..	11-27	..	..	..	..	11-27
..	0-11	0-1	0-17	12-4	56-32	..	5-35	..	11-27
..	0-11	..	0-16	..	44-28	..	5-35	..	11-27
38-9		47-38		3,172-30		41-22		6,012-6	

carry this into the District Form.

TALUKA FORM IX-B

Abstract of Increases and Decreases in fixed Revenue as compared with the figures of the last year in the Bulsar Taluka for 1912-13.

A-3494-32-B.

To	From	Causes	Gross Land Revenue		Deduct				Remaining fixed Revenue for Collection								Remarks
					Assessment of land assigned for special and public purposes (4)	Net alienations of Total Inams (Classes I to VII) (5)	Assessment of Culturable land		Government occupied land including specially reduced (8)	Alienated lands, Classes I to VI (9)		Building and other non-agricultural assessment (including Judi on Class VII) (10)					
							Unoccupied (6)	Free or specially reduced* (7)		+	-	+	-	+	-		
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)							
		Past year's figure	36,857 8 5	408 4 0	12,987 14 6	195 13 6	1,253 2 0	13,136 3 8	7481 0 8	1,402 10 1							
			+	-	+	-	+	-	+	-	+	-	+	-			
By increase in Col. 3	10	N. A. assessment being fixed.	184 0 5											184 0 5			
By decrease in Col. 3	4	Assessment of land assigned for public purposes now struck off.	4 4 0	4 4													
	6	Assessment of unoccupied land reduced.	0 10 0			0 10											
		Error in survey Assessment cancelled on occupied land washed away.	3 2 0 1 0 0						3 2 1 0								
	8	Assessment on land assigned for Rly struck off.	58 11 0						58 11								
		Assessment cancelled on account of re-assessment for buildings, etc.	108 4 0						108 4								
	10	Building leases having ceased.	24 2 3											24 2 3			
8	5	Inam, made Khalsa								51 3							
8	9	Do. do.								8 13				8 13			
9	5	Full assessment imposed on Inam land as Judi.											13 12				
		Total + and -	184 0 5	200 1 3	4 4	64 15	0 10		60 0	171 1	13 12	8 13	184 0 5	24 2 3			
		Nett..		16 0 10	4 4	64 15	0 10			111 1	4 15		159 14 2				
		Current year's figures.	36,841 7 7	404 0 0	12,922 15 6	105 3 6	1,245 10 0	13,025 28	7,485 15 8	1,562 8 3							

Miscellaneous L. R.
 Last year—
 1,329 11 6
 This year—
 487 5 4
 —————
 Decrease—
 842 6 2
 chiefly due to less sales of ordinary waste land (about 500) and fewer fines for unauthorised occupation (about 250).

*Remarks on Taluka Form IX.—The Taleband and Proof Sheet of
Increases and Decreases.*

This is the final summation of T. F. VIII, and also it serves the more important function of explaining all increases and decreases in area and assessment, and of proving them to a large extent by the *per contra* entries. Thus it does away with the great bulk of separate explanatory statements, some prescribed and some unauthorised, which used to swell the "Jamabandi returns" and form the principal feature of the work known as "preparing Jamabandi returns" for which Taluka Karkuns were sent for one or two months every autumn to the Huzur to the great detriment of all other work. With the present form of accounts no such migration is required. The Taluka accounts will be sent on the due date to the Huzur and will contain their own proof and explanation.

2. This form like T. F. VIII consists of two parts one for *acres* and one for *rupees*. No doubt in many cases increases in occupied area and assessment go hand in hand, but we can certainly have increase or decrease of assessment without any change in area and we can also have increase or decrease of area without change of assessment. To attempt to link the two parts more closely together would be futile.

3. The form first gives last year's totals, from last year's form: no change whatever is permissible in making this entry. Next follow the details of increase and decrease found in all the Tharavbands of the taluka which have to be consolidated into the increases and decreases the *net* (algebraic) total of which will give the current year's total, agreeing exactly with the total of T. F. VIII.

4. In area (acres, Statement A) we can have two kinds of changes; (i) an $\frac{\text{in}}{\text{de}}$ crease of total area associated with an $\frac{\text{in}}{\text{de}}$ crease under the particular head; (ii) and increase in one head counterbalanced by an equal decrease under another. But we can also have a third or mixed kind. In one transaction we may find that the railway has taken 11 gs. of land from occupied and $3\frac{1}{2}$ gs. from alienated land; and also a mistake, discovered in the same measurement of 2 gs. in the total area by which the remaining alienated area is 2 gs. less; all these changes may have been compressed into a single survey correction statement. Such a case must of course be split up into elements thus:—

To Railway(6)	from Khalsa	(10) 11 gs.
Do.	from alienated	(12) $3\frac{1}{2}$ gs.
From gross area (3)	from alienated	(12) 2 gs.

5. There is one column for gross area and 9 heads for the details thereof. If a Taluka has no land "free or specially reduced," of course it will omit that column and further simplify its form. But in a Taluka with the greatest possible number of complications we shall find we can have

- 1 to 18 :—increase/decrease in col. (3) set off by increase/decrease in each of 9 other heads
- 19 to 26 :—increases in col. (4) set off by decreases in 8 other columns
- 27 to 34 :—increases in col. (5) set off by decreases in 8 other columns

and so on to 90; or in the aggregate 90 possible changes. If any one column can be omitted, we reduce the possible number of changes by 18; but of course the *probable* number that will occur in a Taluka is far less than 90; so we need not be armed at the number. In the specimen given based on actual accounts of a Taluka there are only 10.

6. Let us number the possible changes as in the scheme above and assume before we start work that there will be in the Taluka at least one example of every possible kind of change. But if we do happen to know by comparing the totals of last year and this year and by a little knowledge of the circumstances of the taluka and the history of the year that there have been no changes of a particular kind or that the area under one column has not been changed at all, we can prepare accordingly.

7. Let us first take 90 pieces of paper not larger than $\frac{1}{4}$ th of a foolscap sheet ($6\frac{1}{2}$ " \times $4\frac{1}{2}$ ") and put a heading to each piece thus:—

- (1) +col. (3)+col. (4) or increase gross area and increase unassessed.
- (2) +col. (3)+col. (5) or increase gross area and increase unculturable.
- (9) +col. (3)+col. (12) or increase gross area and increase unalienated.
- (12) —col. (3)—col. (6) or decrease gross area and decrease specially assigned.
- (20) +col. (4)—col. (6).
- (89) +col. (12)—col. (10).
- (90) +col. (12)—col. (11).

Compare the numbers and headings with the scheme and the system will be clear. This methodical arrangement is indispensable. Then take the Tharavband of the first village as alphabetically arranged and grouped in T. F. VIII. It contains, let us suppose, no change in fixed area; put it aside. Then take the second village; it contains two changes; enter the changes of *areas only* on the proper pieces of paper according to the two heads affected. Then we come to the Tharav-

band of, let us say, Nahigaon. The first change in area is 35 gs. washed away by diluvion from restricted tenures; *i.e.*, +(5)—(11). The next change is that the Railway has taken 4 acres 21 gs. from Khalsa occupied land; *i.e.*, +(6)—(10). These entries will appear thus:—

<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">+col. (5)—col. (11)</td> </tr> <tr> <td style="width: 60%;">Nahigaon</td> <td style="text-align: right;">35 g.</td> </tr> <tr> <td>Village 3,</td> <td style="text-align: right;">2g.</td> </tr> <tr> <td>Village 47, 1 a.</td> <td style="text-align: right;">3g.</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black; text-align: center;">2 acres.</td> </tr> </table>	+col. (5)—col. (11)		Nahigaon	35 g.	Village 3,	2g.	Village 47, 1 a.	3g.	2 acres.		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">+col. (6)—col. (10)</td> </tr> <tr> <td style="width: 60%;">Nahigaon</td> <td style="text-align: right;">4 a. 21 g.</td> </tr> <tr> <td>Village 4.</td> <td style="text-align: right;">17½ g.</td> </tr> <tr> <td>Village 5,</td> <td style="text-align: right;">1 a. 13 g.</td> </tr> <tr> <td>Village 27,</td> <td style="text-align: right;">18 a. 25 g.</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black; text-align: center;">24 a. 36½ g.</td> </tr> </table>	+col. (6)—col. (10)		Nahigaon	4 a. 21 g.	Village 4.	17½ g.	Village 5,	1 a. 13 g.	Village 27,	18 a. 25 g.	24 a. 36½ g.	
+col. (5)—col. (11)																							
Nahigaon	35 g.																						
Village 3,	2g.																						
Village 47, 1 a.	3g.																						
2 acres.																							
+col. (6)—col. (10)																							
Nahigaon	4 a. 21 g.																						
Village 4.	17½ g.																						
Village 5,	1 a. 13 g.																						
Village 27,	18 a. 25 g.																						
24 a. 36½ g.																							

Any one of the 90 (or fewer) slips of paper prepared which ultimately contain no entries can then be thrown aside and those which do contain entries will be totalled and the totals of each collecting piece of paper will be posted as a single line in T. F. IX.

8. Some entries will explain themselves fully; *e.g.*, +col. (10)—col.(4) must obviously be due to unassessed land given out for ordinary cultivation. But in the above example +col. (6)—col. 10 requires the explanation to be given in (2a) "Railways"; because there are other public purposes and, unless the particular purpose be stated, we cannot tell which it is. If land is assigned for burial grounds and L. F. School play-grounds these also will be increases in land assigned for public purposes and therefore will all appear in one col. as a single increase; but all these causes should be written against the single line and the one entry in (3).

9. Increases in the area of restricted tenure land may occur—
 by new grant from unoccupied,
 by forfeiture and regrant out of old-tenure land,
 and decreases may occur—
 by resignation,
 by reconversion to old tenure,

and possibly in other ways. The form itself shows to what extent each of these changes have occurred; therefore it provides all the information about new tenure and required for the Administration Report. But if thought desirable, M can add remarks to +(10)—(11) such as "on payment of a premium," or "because the holder was a Bania"; or to +(11)—(10) "after forfeiture for arrears" or "by request of the occupant".

The Assessment (Rupees) Statement B.

10. This is prepared in exactly the same way. But the number of columns is less (8 instead of 10) and therefore the possible changes are not so numerous (56 in all).

Treat columns 8 (a), 8 (b) and 8 (c), in T. F. VIII-B as a single column in this statement: thus interchanges between these columns not involving total increase or decrease (which are rare) will be ignored in T. F. IX-B.

11. The lapse of Inam will obviously lead to an increase in ordinary revenue, and a decrease in Nuksan (5) and also in Judi (9). Such a change should be shown on 2 lines as two separate increases in (8) one by reduction of (5) and another by reduction of (9) as we must have two collecting papers for these two changes (*see* last three entries in sample). Similarly when land assessed for one purpose (agriculture) is re-assessed for another (building) we make two changes (a) a decrease in total assessment by removal of ordinary assessment, (b) an increase in the total assessment by imposition of N.A. assessment (*see* 1st and 8th entries in sample).

12. The tests of the accuracy of the figures are that they work out arithmetically to the correct figures for "this year" as per T. F. VIII and also that all entries properly balance one another horizontally. The preparation of this form will take time and patience; it is the only troublesome piece of work in the year's accounts of the Taluka. But when it is finished it affords all the information which formerly used to be scattered over numerous forms and returns now abolished and it affords the information in a convincing and clear form which C. and Cmr. can see exactly what changes are taking place in the Taluka and even the Settlement Officer can gather all the information he requires as to changes in the taluka area.

13. When the total of the taluka area is increased or decreased by the transfer of the whole or part of any village from or to another taluka (whether in the same or another district) or to an Indian State, the area so transferred will be added or subtracted in detail; *i.e.* both the gross area and the other heads will be given in detail. This will be added or subtracted at the bottom of the form after the ordinary entries have been completed. In the district return the plus entry in one taluka may balance the minus entry in the other, as the village will still be within the district. But the fact of the transfer must be noted for Cmr.'s information as he has to report it on October 15th to the Surveyor-General and to other authorities as a Territorial change, R. 1103-68; 3175-70; 3215-70; 3309-92.

TALUKA FORM X.—L. F. Calculation Sheet.

	Arrears	Fixed including over-collections	Misc.
Monthly— (Bulsar, end of January 1913).			
Gross collections of C. L. R. for the month excluding collections on behalf of other Talukas (T. F. I.), but including our collections at other Talukas, and over-collections.	21 4 0	15,661 5 9	84 5 0
<i>Deduct</i> remuneration paid to Revenue Officials on account of remuneration for collection of Local Fund Cess.	1 4 0	921 4 1	4 15 4
<i>Deduct</i> balance of 3/19th transferred to credit of District Local Board .. ..	..	..	..
Balance of L. R. ..	20 0 0	14,740 1 8	79 5 8
[To accompany the last Daily sheet of each month.]			
Annually— (Bulsar, 31st July 1913.)			
(After closing accounts for July, agreeing collections in T. F. IV with T. F. I and village accounts up to the end of July and allowing time for the completion of T. F. III and VIII-B.)			
Gross C. L. R. of the Taluka collected in the year [T. F. V. (10) final Total marked A in specimen form excluding extra-territorial and distributed as in T. F. I.]	35 2 0	23,935 12 3	458 2 5
(x) <i>Add</i> (i) Nuksan on Inams T. F. VIII-B (5) excluding extra-territorial .. ..	..	12,785 11 6	..
*(ii) Loss on Talukdari mafi kacho and other land included in specially reduced [T. F. VIII-B (7)].	..	1,100 0 0	..
(iii) <i>Add</i> amount of suspensions or remissions of L. R., other than suspensions under section 93 (2) of the L. B. Act, and unauthorised balance, if any.			
(y) <i>Deduct</i> collections of Misc. L. R. not bearing L. F. compiled from V. F. IV (see para. 3 of the notes on Misc. L. R. before V. F. IV).	..	..	25 1 2
(yy) <i>Deduct</i> remuneration paid to Revenue Officials on account of remuneration for collection of Local Fund Cess.	..	..	..
(z) <i>Add or deduct</i> any adjusting item necessitated by unusual calculation† of L. F. in case of Khalsa, Alienated, or Non-Rayatwari village (3 T. F. X).	..	..	..
Nett Dividend, whereof 1/17th due to L. B. (a)	35 2 0	37,921 7 9	433 1 3
Correct L. F. due to D. L. B.	2 1 1	2,230 10 9	25 7 7
<i>Add</i> dharsod amount, as totalled from V. F. V of the villages (item ee) .. ..	..	..	..
<i>Deduct</i> .—Transfers already made in August			
September			
October			
November			
December			
January	1 4 0	921 4 1	4 15 1
February			
March			
April			
May			
June			
July			
12 months' Total Rs. ..	..	..	..
<i>Deduct</i> the amount paid in advance against (i) the L. F. due on L. R. arrears; and (ii) the L. F., suspended under section 93 (2) of the L. B. Act.			
Nett amount now transferred to close account for 1912-13			
Total Transfers ..	2 1 1	2,230 10 9	25 7 7
L. F. Cess being 1/17th of the Suspended L. R., [on which the cess has been suspended under section 93 (2) of the Local Boards Act,] paid to the Local Board as advance payment. (R.—6843/24, dated 26th October 1929 and 1236/33, dated 27th May 1942.)			
[To accompany the Daily Sheet of 26th August 1913.]			

*When L. F. is collected on the full asst. of specially reduced, or mafi kacho or mafi wada land or on Talukdari land, then the "loss" in col. (7) of T. F. VIII-B is also to be treated as Nuksan and added hereof or adjustment for exactly the same reason

†For peculiar calculations of L. F. see Wingate's Rules, p. 1988 of the old Compilation of Standing Orders on the Rev. Dpt. and Phadnis' Watan Act, p. 488. Also R. 4258-69, 7651-77. There are villages in which regular survey (or no survey) still runs, and the L. F. is not collected on the inams of the Village Officers and I. V. S. nor on excess Watan lands of Patels paying Nim-judi (R. 4940/76). It is doubtful how far these old rules are revoked by the new Act X of 1927.

There would also be the first *monthly* sheet for 1913-14 for the collections of C. L. R. in August 1913 to go at the same time.

The total amount to be transferred to D. L. B. at end of August might in some cases exceed the C. L. R. collections of August (as it is not the collection season). The balance would be adjusted in the next month.

17 times Table				The L. F. included in			
17 times—		12 is	every 1700 of C.L.R. is	100	every	1-1 of C.L.R. is	0-1-0
2 is	34	12 is	204	850	50	0-8-6	0-0-6
3	51	13	221	340	20	0-4-3	0-0-3
4	68	14	238	85	5	0-2-10	0-0-2
5	85	15	255	17	1	0-1-5	0-0-1
6	102	16	272	8-8	0-8	0-1-4 to 0-0-9	0-0-1
7	119	17	289	4-4	0-4	below 9 pies	Nil.
8	136	18	306				
9	153	19	323				
11	187						

Remarks on Taluka Form X.—L. F. Account.

(The form on the opposite page and the comments below were written when Local Fund Cess was calculated at 1 anna in a rupee and dharsod amount was added to make up the total share of the District Local Board. Now the Local Board's share is 3 annas in a rupee and therefore the consolidated land revenue would be 19 annas and the fraction 3/19th would appear wherever there is 1/17th in the Manual.

Secondly, as 3/19th of consolidated Land Revenue is transferred to Local Boards and as consolidated land revenue included Dharsod 3/19th of Dharsod is also transferred, and what remains to be transferred is only 16/19th of Dharsod. In line 33 of Taluka Form X therefore we shall have to read "add 16/19th of Dharsod" and not 'add dharsod'. Similarly in lines 23-24 of page 248 we shall have to read 'add 16/19th of the increase on account of Dharsod' and not 'add the increase on account of Dharsod'. (G. M. R. D. No. RAM. 1054/92975-B, dated 22nd August 1955).

When the rate is not one anna in the rupee, *see* note on p. 117 para. 15 (V. F. VIII-A).

In the village accounts K concerns himself very little with L. F. He adds it in detail in V. F. IV and VIII-A, and calculates it upon the total of V. F. V and proves the agreement (allowing for Dharsod) through V. F. XI and thereafter he deals only with C. L. R. All orders as to suspension, remission, refund, and so on will deal only with, and be carried out upon the C. L. R. *see* also 16 V. F. VIII-A. It devolves upon M monthly and yearly to separate the two items of L. R. and L. F. out of the C. L. R.

2. The exact amount of L. F. due to the Board is ascertained thus: Take the gross collections of the C. L. R. including even over-collections which have been or are to be refunded or to be carried to credit of next year; because even when refunded, 1/17th of the refund is charged to L. F. Then deduct any collections made on behalf of another Taluka (which M of that Taluka will deal with) and add any collections received elsewhere on behalf of this Taluka. Then exclude items whether collected at the village or taluka or at the Huzur of Misc. L. R. which are free of L. F. including those extra-territorial items of fixed revenue in the Kitta Kalam Tharavband on which L. F. is not levied (R. 5838-05). Then add the amount of suspended or remitted L. R. other than suspensions under section 93 (2) of the Local Boards Act, and unauthorised balance, if any. The amount so arrived at is the net divisible C. L. R. of the Taluka. 1/17th of this amount would represent the L. F. cess. To this, add the increase on account of dharsod, as totalled from V. F. V. [item (ee)]. The resulting amount would be the cess to be paid to the Local Board, irrespective of the actual collections. In case the L. F. cess is suspended under section 93 (2) of the Local Boards Act, the amount of the cess as calculated above may be paid to the Local Board as a loan in advance of its actual collection. (R.—6843/24, dated 26th October 1929 and 1236/33, dated 27th May 1942). But it includes L. F. on the Nuksan as well as on the Judi of alienation; therefore we add at the end of the Revenue year the total net Nuksan as ascertained from T. F. III. The whole Nuksan is added without any deduction on account of any Judi which has not been actually realised; because we assume that these balances of uncollected Judi will almost always be collected as arrears nor do we make any change on account of composition of Inam Judi: *see* p. 128. The residue of revenue from alienated lands finally irrecoverable is likely to be so small that the L. B. is given a grant or gift from general revenue of 1/17th of the Nuksan even when part of this L. F. of the Nuksan is uncollected.

From the total amount of the Local Fund Cess levied at 3/19th, the remuneration payable to Revenue Officials for collecting Local Fund Cess should be deducted each month and the amount so deducted should be credited to "XLVI—Misc.—State-portion of gross collections retained to meet Local Fund Cess charges". The remuneration actually payable to the Revenue Officials should be debited under the Budget Head "57—Miscellaneous State expenditure in connection with Local Assigned Revenues—Remuneration for collection of Local Fund Cess". (G. M., R. D., No. RAM. 1057-C, dated 5th July 1957.)

3. If in any unusual circumstances the L. F. levied on Khalsa, alienated, or leased land is not exactly one anna upon each rupee of the full assessment brought to account this is shown by the notes at the foot of the Tharavband and M will adjust this by adding or deducting from the Nuksan such an amount as will correct peculiarity, *e.g.*, suppose a leaseholder pays Rs. 1,600 as "Jama" to Govt.; but his L. F. has been by agreement fixed at Rs. 90 and not Rs. 100 because of a 25% limit on enhancements in the current Settlement; to ascertain the true amount of L. F. contained in the Rs. 1,600 credited as C. L. R. or in any proportion of it actually collected we must deduct 16×10 or 160 as the adjusting item. We then get Rs. 1,530 as the divisible C. L. R. which yields 90 as the correct L. F. when divided by 17. Instances in which L. F. is not strictly levied on the full Kamal Aka have been referred to in 4 V. F. V. and in the Manual of Inam and Non-rayatwari tenures. No

doubt there must be in the Presidency other instances of the same sort though it is hoped that step by step the anomaly will be eliminated. A big loss caused by neglect to investigate such a difference was dealt with in (Order) R. 8885-12. If the total Nuksan in T. F. III when completed does not agree with T. F. VIII-B(5) the reason must similarly be cleared up and the two brought into harmony. Judi in excess of assessment is liable to L. F. (R. 5033-89); and Talukdar's L. F. is now regulated by G. 6152—29-7-26.

The Talukdari portion of Col. 7 (T. F. VIII-B) must henceforth be treated for L. F. purposes as 'Nuksan': and this has been done in the specimen form.

4. M cannot adjust Nuksan and these other special items every month; but he should take the net collections of C. L. R. on account of his Taluka and transfer 1/17th to the D. L. B. monthly (except at end of August). This amount cannot be *in excess* of the amount due to the L. B. because Nuksan still remains to be taken into account. Every month M will prepare T. F. X. and send it to the Huzur with the Daily Sheet of the closing day for scrutiny and adjustment by the Treasury Officer who will give the D. L. B. credit on a transfer memo in this form:—

** Debit C. L. R.	with the L. F. share of
Credit D. L. B.	
the C. L. R. for (June 1918)	Rs.
Taluka Bulsar	Treasury Officer.

These memos., one for each Taluka will be adjusted by deduction under the 3 heads, arrears fixed, fluctuating, in the Cash Account *before* it is sent to A. G. Treasury Officer will then send the usual statement [Broad Sheet] of net proceeds of revenue assigned to the D. L. B. by Talukas Remuneration of village officers (*See* also under T. F. XII-XIII) calculated under R. 3143-79 and 163-81 even upon purely Local L. R. (Sand, etc.) is to deducted in this Broad Sheet (in the case of inam villages, Inamdars are either required to collect and pay into the Government Treasury the full amount of the cess or to pay the charge of collecting it through the agency of Village Officers) being first paid by debit to G. in the usual way (A.G.'s General letter T. M. 48-73-1425 of 1-9-19). It will not be deducted in T. F. X., even though for Talatis the sums recovered from the D. L. B. the re-credited to Govt. (F. 711—9-6-21 and R. 1782/24—29-1-25).

5. The last adjustment of the year up to the end of July cannot be made on the last day of July as T. F. III is not ready; but will be made on the last Sub-Treasury day of August, and will be made upon the full calculation as shown in the form. The monthly adjustments are quite simple and are regarded only in the light of adjustment "on account" in order to provide the D. L. B. with the bulk of its revenue and sufficient working funds.

5a. To postpone all the Nuksan adjustment till August would sometimes in districts with heavy Alienation (*e.g.*, Satara, Kaira) have two inconveniences: (a) there might not be enough C. L. R. collected in August-September to bear the deductions; (b) budgets and minimum balances might be upset by the postponement of credit (though this would not be noticed *after the first year* of the system). In such cases, with C.s approval, Treasury Officer could in March adjust a lump sum in round thousands will within the normal share of the Nuksan and take this into account in the final calculations in the following August.

Under section 93 (2) of the Local Boards Act, 1923, the L. F. cess can be suspended only on the application of the Board to which the cess is paid. Consequently, except when the Local Board applies for suspension, the full amount of the L. F. cess is to be collected, notwithstanding the suspension or remission of the whole or part of the L. R. Further, even when the collection of the cess is suspended under section 93 (2) of the Local Boards Act, the cess due for the year may be paid to the board in advance, by way of loan. The Local Board would thus receive every year the full amount of the cess due, including dharsod, irrespective of the actual collections. The amount of the cess so paid to Local Boards in advance, should be recovered when the uncollected or suspended cess comes to be collected in subsequent years.

As borne out by experience in the district, since the passing of the Local Boards Act, 1923 the present system of consolidated account is not incompatible with the independent recovery of the L. R. and the L. F. cess. It should therefore continue. (R—6843/24, dated 26th October 1929 and 1236/33, dated 27th May 1942).

6. The A. G. will bring the L. R. and L. F. to account in his books separately as intimated through the cash accounts; and in communicating to the Cmr. the total L. R. collections for the

*i.e. by distribution below cash account R. Do 5033-89

period of four months dealt with in the Wasul Baki Patrak, he will give the nett L. R. after the transfer of L. F. was made (showing the L. R. and the transferred L. F. portion separately); the Cmr. watches over the realisation of all revenue collected by the department, and T. F. V will show him the total C. L. R. collected and then, by deducting the L. F., the nett L. R. which will agree with A. G.'s figure.

7. After Treasury Officer has transferred to the L. B. all the L. F. which has accrued, M will proceed to see if any of this L. F. cess is due to the Municipalities in his taluka because, of the L. F. cess accruing within Municipal limits, either the whole or two-thirds as D. L. B may decide (Section 79, L. B. Act of 1923) is assigned to the Municipality. [Some Municipalities have also certain rights in respect of waste or unoccupied lands in areas which have come under the City Survey]. For this calculation M will ascertain the L. F. share of the C. L. R. collected in the Municipal area exactly as he ascertained the L. F. share for the whole taluka, and after deducting any percentage paid for remuneration of village officers [see 44 (b), L. B. Act, subject to Treasury Rules for countersignature] will then transfer the amount from the L. B. to the Municipality on separate bills and credit chalans.

The Collectors of districts are authorised to supply to the District Local Boards copies of the final Taluka Form X showing the calculations of the local fund cess dues and collections for the year.

7a. *Other L. R. items assigned to Local Authorities.*—In Kanara, certain rents (aggregating Rs. 3,010 p. a.) of village site lands are assigned (since before the transfer from Madras) to the T. L. Bs. or to the Municipalities of Karwar, Kumta, Sirsi (R. 1054—66), Haliyal (R. 2103—64, and Gokarn) and collected in separate Khatas by G. officers (except at Karwar and Haliyal where the My. collects direct). L. F. is leviable on this N. A. revenue (R. 8936—14, 6515—15). Certain sale-proceeds of waste land (in Rander and Godhra only $\frac{3}{4}$ ths thereof) have been assigned to Municipalities in compensation for their bearing the whole or part cost of the City survey. The lands are either sold by the My. and the price with the revenue or rent is taken, after being collected by C. (R. 2883—90), by the Mys. together with future increments on the old occupied Nazul lands, and even the differences between old and new quit rents of alienated land (R. 2065—80, 3135—87) in Hubli (1040 S. N.) and Dharwar (1842 S. N.) (R. 4342—74, 908—74, and a further extension in R. 2981—03); or sold by the Collector reserving the Government right to *revenue*, which is not paid to the My., in Surat and other Gujarat cities under the rules of Sir Theodore Hope (R. 71—71); in Karachi, Sukkur and Hyderabad sale-proceeds and revenue are assigned to My.

8. To guide M in assigning L. F. revenue, villages wholly within Municipal limits should be marked '*Municipal*' in T. F. IV and VIII. But when the village is partly inside and partly outside the Municipal limits the whole of the village accounts, even the R. R. and the Khatas and Kird, must be kept in two sections as two villages and in the taluka accounts such a village should be shown as two items such as (a) Bulsar Municipal area, (b) Bulsar village. If however the portion which is inside (or which is outside) the Municipal limit is small and consists only of a few S. N., then it would be less trouble to keep all the village accounts as a single village and require K. to work out the portion of L. F. accruing inside or outside the Municipal limits each year by a separate calculation from his detailed books.

9. There are certain items of revenue entirely assigned to the L. F. It was before 1915 the practice to collect these through the L. R. accounts; but to avoid the confusion which might arise from having three classes of Misc. L. R. (a) consolidated, (b) free of L. F., (c) purely L. F.; the third class is now to be credited *direct to the L. F.* (G. 429—19) and not passed through the Khatas, Trial Balance Sheet, or other L. R. accounts. If paid to K, he will give receipts and pass the items through his Day Book just as he would deal with an Excise item. But M should require such payments to be made at the Taluka as far as possible. The record of demands for such items will be kept by the L. F. Branch, and on receipt of chalans from the village or when the payment is tendered direct at the Taluka credit will be given in L. F. Receipts Subsidiary Rgr. and not in the L. R. Receipt Rgr.

The purely L. F. items are :—

1. Sales of grass, dead wood, trees and fruits on L. B. roads, tanks, etc.
2. Proceeds of Ferry Farms or direct departmental collections from Ferrics.
3. Do. do. Tolls.
4. Licence fees for poisonous drugs.

Such items of L. F. revenue as the sale of old material as well as of buildings and sites acquired by L. B., School and Hospital fees contributions and many others never have been collected through the L. R. accounts; while for cattlepounds net income there exists a special ledger from which the net surplus is periodically transferred to the credit of the D. L. B. by Treasury Officer.

Item 1 is taken into account in fixing scale remuneration of village officers: and is deducted in the Broad sheet of Assigned Revenues. There is no remuneration for the other items.

In view of the deletion of section 75 (i) of the Bombay Local Boards Act, 1923, and the orders in Government Resolution, Revenue Department, No. 215/39, dated 20th June 1939 (read with the corrigenda, dated 29th March 1940 and 10th July 1940), the revenue realised from fees for quarrying and for sand, kankar and limestone taken from Government waste lands is to be credited to the Head "XXXII—Industries—A—Industries—Receipts" with effect from 1st June 1955, according to the Minor Minerals Rules, 1955. An equivalent amount debit to the Head "57—Miscellaneous—Contributions" is to be paid as grant-in-aid to the District Local Boards concerned, in monthly or quarterly instalments, by maintaining subsidiary accounts.

The royalty levied on occupied land under the Land Revenue Rules in addition to the agricultural assessment constitutes Land Revenue, on which Local Fund is leviable (R-385-11-10402, 6032-25-9-22). (G. M., R. D., No. QRY. 1155/71676-H, dated 9th July 1956).

9a. The Statutory Rules (1894) as to the disposal of Government rights in land do not apply to rules for the extraction of minor products (slate, building stone, lime stone, clay, etc.) or to arrangements under Rule 5 of the Mining Lease Rules (R. 12438-15). Royalties on Manganese are not credited to L. F., but to Forest or to L. R. (or to Talukdary estates) according to origin. L. F. is leviable upon them (if not from Forest land) and is separately credited into the Treasury, if the royalty is Talukdari. Royalties on stone, etc., supplied to Indian States (for Railway work, etc.) are assigned to L. B. (R. 9543—17).

10. Since (when any item of L. R. is remitted or proves irrecoverable) if the proportionate L. F. is simultaneously remitted or written off (instead of being collected in preference to the L. R.), it might sometimes happen that a D. L. B. would be seriously paralysed in its finances. Indeed in respect of some remissions, such as the remission of increases according to the sliding scale at Revision Survey the D. L. B. has no legitimate complaint; nor when demands are cancelled in appeal as illegal or unjustified. Nor can they complain of small minor remissions and writes-off through fire, flood, or destitution. Also it will be remembered that the D. L. B. gets 1/17th of the Nuksan on alienated land even if it happened that the corresponding C. L. R. (*i.e.*, Judi *plus* L. F.) proves irrecoverable in whole or in part. This is not ever likely to be a large item, but it is in a small way a set off against losses by petty remissions.

11. Every year C will receive a Talukwar statement in T. F. VII of remissions, demands cancelled and writes-off of C. L. R. tabulated under their causes. Upon this if he sees that the L. B. of any Taluka have lost any revenue by these remissions he will then recommend to G. that they should sanction in favour of the L. B. a grant from general revenues *not exceeding* 1/17th of the consolidated amount of such remissions.

12. If he finds that *suspensions* have been heavy and a similar financial embarrassment may result, he may also recommend an advance of the amount so in deficit. This advance will be adjusted by deduction from the credits in the subsequent year when the suspended arrears are collected. But if the arrears prove impossible to collect, or any part of them, they will then be carried to the category of remissions and C will then recommend a grant as for ordinary remissions and he can recover the advances, or the balance thereof, out of this grant. (See remarks in para. 56 *supra*).

13. The consolidation of the Local Fund with the Land Revenue in village account is designed as an abbreviation of the village and Taluka accounts where the Local Fund is collected in large numbers of small items from individual rayats. Where however the whole of the L. F. of a village is paid by a Talukdar or Khot in one lump there is no consolidation at the village.

14. In such villages there are no Government accounts; but their collections come into the Taluka accounts in the Non-rayatwari section. The accounts for all the Rayatwari villages will be made up as far as D. F. I. and II to show the consolidated revenue; and it would be possible, but troublesome, to frame T. F. VIII and IX for these Non-rayatwari villages (if consolidation is not carried out) separately with an extra column for Local Fund. It would be necessary to show arrears, remissions, and suspensions of Local Fund, and a separate set of T. F. I., V and of D. F. II would have to be prepared for this purpose. Or better still, a small set of books in these forms could be kept for entering the Local Fund collected from these villages. But this procedure would plainly be troublesome and it will after all be best to avoid duplication and confusion of accounts by collecting from Talukdars and Khots, just as we do from Inamdars, the Land Revenue and the Local Fund, and consolidate it in T. F. IV and I, and treat it thereafter as a single item up to the end of the year. If we do this, then it will only be necessary to make fixed adjustments once a year for those villages where the Local Fund is not exactly 1/16th of the full assessment. There are very few Talukas in which any such difficulty will arise.

15. Under these arrangements when C. L. R. is collected for another Taluka, the L. F. share is credited *at that Taluka*, and not in the collecting Taluka.

TALUKA FORM XI.—LEDGER OF INSTALMENTS

A-3494—33-B

Serial No.	Village or Area	Name of Contractor and gross amount	Balance of Instalments for recovery		Collections		Initials of M. for Credit in Day Book	Notes of Refunds or Remissions or Over-collections	Balance due	Remarks
			Date	Amount	Date	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				Rs. a. p.		Rs. a. p.			Rs.	
			LOCAL FUND FARMS—FERRIER (FOR FINANCIAL YEAR 1912-13).							
1	Katraj ..	Hari Trimbak—Rs. 80 ..	1-8-12	20 0 0	2-8	20 0 0	A. B.			
			1-10-12	20 0 0	2-10	20 0 0	A. B.			
			1-1-13	20 0 0	6-1	20 0 0	A. B.			
2	Khedshivapur	(Other entries).								
		Total Ferry Farms		1,150 0 0		1,125 0 0			25	Recovery Certificate sent to M of Haveli.
			BRIDGE AND ROAD TOLDS (FOR FINANCIAL YEAR) <i>on a Fresh Page.</i>							
7	Vanavdi ..	Kikla Natha—Rs. 300 ..	1-9-12	100 0 0	3-9-1	100 0 0	A. B.			
			1-2-13	100 0 0	28-3-13	100 0 0	A. B.			
						1 0 0	(a)			(a) Interest at 6 per cent for 2 months credited to XX Interest.
9	Katargaon Fulpada Road.	Suleman Husain—Rs. 50	1-6-12	12 0 0	2-6-12	12 0 0	A. B.			
			1-9-12	12 0 0	10-9-12	12 0 0	A. B.			(a) 3-0-0 excess-remitted by mistake, taken to credit of next Instalment.
			1-1-13	12 0 0	(By money order.)	(a) 3 0 0				(b) 12-0-0 remitted owing to abolition of Toll from 1-1-13.
						-3 0 0				(c) Refunded on 20-2-13. (A. B.)
		Total L. F. Tolls ..		236 0 0		224 0 0		Remission 12 0 0 (b)		
						+1 0 0		3 0 0		
						(d)		Over-collection to be refunded (c). A. B.		(d) Interest.
								3 0 0 Over-collected.		

ABKARI FARMS—TODDY (SHOP LICENSE FEES) FOR REVENUE YEAR 1912-13

21	Bhagal ..	Kaikhusru Aspandiarji— Rs. 4,500.	1-12-12	1,500 0 0	9-12-12	1,500 0 0 +2(a)	A. B.		1,500	Interest for 8 days at 6% credited to XX Interest. Coercive process being taken
			1-3-13	1,500 0 0						
22	Magod ..	Hormasji Pestanji—Rs. 500 and arrears, Rs. 70.	Balance of 1911-12 due 1-3-12	70 0 0	27-8-12	70 0 0 +2 1 6	A. B.			Interest for 6 months.
			1-8-12	150 0 0	2-8-12	150 0 0	A. B.			
			1-11-12	150 0 0	1-11-12	150 0 0	A. B.			
			1-2-13	150 0 0	4-2-13	150 0 0	A. B.			
		Total shop License fees ..		3,520 0 0		2,020 0 0 +4 1 6 (a)			1,500	(a) Interest.
29	Bhutgaon ..	Bhikha Lala for 50 trees at 3-0-0: 150.	TAPPING FEES (FOR PALMS FOR REVENUE YEAR 1912-13).		1-11-12	75 0 0	6-11-12	75 0 0		
30	Mahigaon ..	Atmaram Govind for 50 trees at Rs. 3: 150.	8-10-12	75 0 0	8-10-12	25 0 0	10-10-12	50 0 0		
		Total Tapping fee instalments ..		150 0 0		150 0 0				

Remarks on Taluka Form XI—Ledger of Instalments.

There is a considerable amount of revenue other than L. R. which is collected by instalments. There is in most cases an auction sale and out of the amount bid a part is paid at once as earnest money and the balance collected by instalments. In some districts licensees of toddy shops or booths are permitted to take out a license for tapping a certain number of trees on payment of part of the tapping fee at once, and the balance after three or six months.

2. For such items of L. F., Abkari, Toll and Ferry, and other revenue we cannot use T. F. IV but this form. It cannot exhibit the total gross demand since a part is frequently collected at once in cash and when the amounts are small often the whole of the revenue is collected on the spot. In order that M and the audit officer may be satisfied that the whole demand is collected and agreed with the departmental accounts the auction papers of the schedule setting forth the total demand must be consulted. For instance, C sells the country liquor shops of Bulsar for a gross amount of Rs. 17,328. of which Rs. 4,310 are collected at once in cash (either at Taluka or Huzur) and Rs. 13,018 are to be recovered by instalments. This total (Rs 13,018) would be found in (5), but the first demand or earnest money collected at once (Rs 4,310) will not be included in the instalments entered in (4) and (5). If any instalment is not collected at the Taluka but at the Huzur or some other Taluka (which would be very rare) the fact will be noted, but it will not be carried to the Day-Book.

3 In some cases interest is leviable on over-due payments. The form gives very full control and facility for audit of such dues. The interest so collected goes to XX Interest (*and not to the department concerned* (Excise, P. W. D., etc.) Therefore in posting recoveries in the Day-Book or its subsidiaries, be careful not to add interest into the instalment paid but credit it separately even though it may be received on the same chalan with the instalment.

4 At the end of the year or at any intermediate time, M can see if instalments are in arrears or not, and of course it is one of his important duties to see that the collections are punctually made and when the whole is totalled, the recoveries *plus* remissions and balances must equal the *demand recoverable in instalments*. For the outstanding balances coercive processes should be adopted and entered in T, F, VI.

5 One or more pages of the ledger should be given to each class or demand according to the expected number of entries. Some of the departments collect by the Financial, and some by the Revenue, year. In opening a new ledger for a new year of course balances due from any previous year will first be brought forward, and then the current year's instalments of those contracts which extend over several years. For such items as Tree-Tax, the bulk of which is collected in cash, there can be no "demand of the year". The actual cash collected *plus* the balances shown in this ledger as outstanding will be the demand for the year. For other forms the demand may commence in the previous financial year and part of the recoveries may fall in that year, e. g., country liquor shop license fees for April 1912 to March 1913 are usually collected in part or if small realised in full in one instalment in March 1912, i.e., in 1912-13. Therefore in posting the Day-Book the year *for* which credit is afforded should be specified in all cases in which any confusion might arise. It would not be necessary when the whole of the dues of the year are collected within the year to which they relate.

6. The balancing of this ledger consists simply in agreeing the collections posted in it with the amount due in instalments; not with the gross demand, much of which was collected in cash. But if the Ledger has been correctly posted and agreed M. can safely infer that the difference between the gross cash collections and the collections posted in this Ledger, after allowing for over-collections whether refunded or not, and remissions, which only Cmr. can sanction (item 14 of R. 11221—12) represents the portion of the demand which was recovered at once in cash. The audit officer should take the precaution of ascertaining from papers in the office or by inquiry whether the defaulters admit the outstandings. Otherwise fraud is possible by posting amounts as outstanding which have really been recovered.

7. Some of these Instalment-demands are due at the Huzur, and for these H. D. C. will keep a Rgr. the same as T. F. XI, and in any returns showing the demands collections and balances of course the Huzur items will be added; and not confused with the Taluka figures.

Remarks on T. F. XI-XIV—Cash Allowances.

[In this Chapter, C. A.-Cash Allowances.]

We have next to deal with the C. A. which consist of—

- (a) Pay of hereditary and stipendiary (non-hereditary) Patels, K. and I. V. S. with their contingent allowances (Gaon or Chora* Kharch) some of which may be Kadim; and also C. A. in lieu of *service* lands acquired or resumed for various purposes.
(Talatis are paid on ordinary establishment bills.)
- (b) Extra remuneration for collecting L. F. Irrigation, cattle-pound, [$\frac{1}{4}$ of fines and sale proceeds, subject to maximum of Rs. 72 p.a. for ordinary and 120 for special ponud-keeper (R. 10715-15)] $\frac{1}{2}$ grazing Abkari or any other revenue.
- (c) C. A. of village servants and officials (Kazi, Gramjoshi, barber, etc.) who are useful to the community but not to G.
- (d) The non-service C. A., Haks and Amals including Kadim C. A., payable to Pargana and district Watandars whose services are not now required and to Girasias§ Bhil Nemnukdars (in Khandesh), Gadkaris and also Devasthans and Varshasans including the petty Devasthans below Rs. 5; and also C. A. granted in lieu of acquired alienated non-service lands. C is responsible for the audit of C. A. (R. 1374-73; 6085-77). The Pension Rules have been revised (R. 6126-16-10525-17). This head now also includes commuted Kulkarniki allowances as to which see R. 9061—24-11-23 and orders therein quoted.

[For pensions debited to "55, Superannuation Allowances and Pensions". Pension Pay orders and descriptive-rolls are furnished exactly as for the pensions of retired officials. Such payments are dealt with under Treasury Rules and not audited by the Revenue Department.]||

2. The first step in the regulation of all these allowances is to determine their annual amount. This is a matter outside the scope of this Manual. The rates of pay (Potgi or Mushahira) of the Patels and K. and their contingencies are decennially fixed according to rules in the Survey and Settlement Manual [Appendix IV (B)] or in special circumstances at intervals of 10 years on the average of the last 5 years revenue and for Local Fund collections it is fixed for the Settlement period (R. 9825-11). [If several officers serve in one year it is divided in proportion to the L. F. (now C.L.R.) collected by each R. 314-79]. [Rule 14-B, p. 490 of the Survey and Settlement Manual, 2nd edn. 1935. But G. refused to apply these rules to L.F. because the remuneration is raised in proportion as the cess is raised (R. 1782-24—29-1-25 and 8924—30-6-18). When the L.F. rate is increased (e.g. from one anna to $1\frac{1}{2}$ annas per rupee) fresh scale-patraks need not be prepared but the remuneration may be raised in the same proportion. These rules do not apply to Talatis]. Their extra remuneration for collecting any other revenue is determined annually according to departmental rules. The pay of I. V. S. is fixed by C with G sanction and sometimes he has power to change their remuneration from cash to land and *vice versa* (see L. R. Rules). Such changes simply transfer the debit between these forms and T. F. III which records service payments in land. When a piece of service land is acquired for Railway, or road, etc., often a C. A. is granted in lieu and brought on to these Rgrs. (see 14 T. F. III).

3. The rest of the allowances are dealt with in the printed Presidency Saranjam and Cash Alienation Lists. To these lists have been added (R. 6692-14) a supplement of all non-service Kadim C. A. in all districts and even fluctuating Kadim C. A. are to be brought on (F. 2772-14). These lists show how the C. A. stood and the terms on which they were held at the time when the lists were printed. But every year changes occur in the names of incumbents (by inheritance, subdivision, and transfer if permitted† by the rules) and in the amounts (by lapse, by purchase of fractions, by revision of percentages, etc.) and by fresh additions under proper authority. Therefore the first form we require is one to record these changes, after each one has been passed and entered by the Alienation Office and sent to A. G. for those he audits. There will be a page for each allowance which is payable at the Taluka.

*For which there is a Wingate scale, F. 82-15.

‡Continued to Talatis (R. 1505-16)?

§Giras-mouthful. Toda Giras-anklet-mouthful, a levy to provide the blackmailer with silver anklets.

|| The A. G.'s audit of the Service C. A. is confined to watching the budget grants. The Comr. can reappropriate within his Division (F. 1272-91) and C may reappropriate between talukas. Service Kadim C. A. should be brought on to the Ledger T. F. XIII, but all non-service K. C. A. are printed in the list supplied to A. G. for individual audit. As each Kulkarniki watan is commuted, a revised manuscript addition to the list is sent to A. G.

† Widows may not sell Watan Commutation, C. A. (R. 6574-17).

Taluka Form XII.—Register of Alterations in Cash Alienations.

Page.—

In the A Register } Number—General () Taluka ()
 } Page—
 } Name—

1. Nature of alteration (including lapse, etc.)	2. Comr., C. D.'s No. and date, sanctioning at alteration statement	3. Remarks or cross references	4. Signature of M.

This form is to be kept instead of the old B Repr. of alterations (not in addition to it). It would be best kept on the 'loose-leaf ledger' principle.

5. For a fresh grant or new allowance added, of course a fresh page must be opened and no general number can be quoted until the Alienation office assigns it. As soon as the sanctioned statement or extract is received—*but not before*—this Rgr. must be posted and then the changes in the dependent Repr. (T. F. XIII) will be made. A. O. sends a duplicate of all approved countersigned alterations to A. G. (Rule 36, R. 10525-17).

6. But for those C. A. for which there is no printed list and no control by the Alienation Office the changes in names of incumbents and period of tenure are posted, with quotation of the authority, direct in T. F. XIII while changes in the amount, if a fresh schedule is not annually calculated*, go into the sanctioned schedule of scale remuneration (which it would be well to *print*† to prevent unauthorised changes) and are also corrected in T. F. XIII if the quinquennium for which that form is kept has not ended. It is essential that the Audit officer on choosing at random any allowance shall be able to find full authority for its amount and for the person to whom it is being paid by looking up the printed lists and T. F. XII or the schedule of sanctioned remuneration or other sanctioned statement of pay of I. V. S. ; or failing these, will find the authority quoted in the Ledger itself.

The scale remuneration for collecting L. F. is fixed for 30 years† (R. 9825-11) ; it can be re-calculated at any time if there is good reason ; when so fixed or re-calculated it should be brought on to the printed list and then added in T. F. XIII. (3c), (7c), etc. ; but in T. F. XIV of course it must be separately debited since it is chargeable to D. L. B. through the broad sheet (para. 4 P. 249) R. 2790-09) and not to G ; this has been shown in the specimen.

The remuneration for collecting L. F. on Irrigation revenue is based on the collections of the revenue year and is not a fixed C. A. but based on an annual statement. The payments to K are deducted from the sums paid to the Board (R. 1782/24, 29-1-25) but the sums due for Talatis are credited to G. (F. 711—6-9-21).

*For fluctuating C. A. (Amals) charged upon the revenues of villages and calculated in Khalsa villages decennially (R. 1603-68) but in inam villages annually (R. 8403-06), see R. 13722-15. These latter (Inam village) Amals are collected from the Inamdars like all other Kadim C. A. Loss due to suspensions and revisions must be borne by holders of such C. A. The method of calculation is not changed (R. 9369-16).

When Patasthal, or any other, assessment is reduced the scale remuneration falls, and scale Judi is also to be reduced by C (R. 2858-16). C may also increase or decrease scale-Judi when assessment is altered at a Revision Settlement or by Land Acquisition for Watandari or *Watan-dari services* (F. 3944-15), and when the new assessment leaves no room for the whole scale-judi, he may even reduce Mumul Judi, but in contrary circumstances cannot increase it.

†This has been done in Haveli (P₀₀₀₀). Substantial frauds were once perpetrated in Pachora (E. Khandesh) by bringing forward excess amounts of fixed remuneration in re-writing the Peta Khatewahi. The form recommended is :—

Register of fixed Cash remuneration, including L. F. percentage, for non-stipendiary village officers in (Haveli) Taluka.

- | | |
|---------------------------------|----------------------------|
| I. Purely Revenue Patels. | V. I. V. S.—(i) Chaugulas. |
| II. Purely Police Patels. | (ii) Ramoshis. |
| III. Revenue and Police Patels. | (iii) Mahars. |
| IV. Kulkarnis. | VI. (i) Gram-Joshis. |
| | (ii) Kazis, etc. |

†(R. 9825-11) ; it can be re-calculated at any time if there is good reason.

Village (5)	Pay	Contingency (4)	Local Fund percentage (1)	Petty Devasthan (2)		Total	Authority (3)	Remarks.
				List No.	Amount			

Notes.—

(1) and (4) only required in sections I, III and IV.

(2) „ „ „ I and III. In the very rare cases where it is payable otherwise than to the Patel (*e.g.*, to Kulkarni) enter it in Remarks Column of Section IV.

(3) „ „ „ VI (Sanad No. under R. 1915—60).

Orders sanctioning C. A. in lieu of acquired land are quoted in Remarks Column.

(5) In sequence of the usual Survey and Tenure groups.

The "Village" should be taken as the unit for the purpose of the calculation of the remuneration payable to talatis and Kulkarnis for the collection of the local fund cess as is done in the case of Patils. (R. 4877/39—1941). R. 9825—1911 and 3077—1919 indicate the method of calculation of the remuneration payable to talatis and kulkarnis.

(The L. R. scale is different)

For the *contingencies* of K there is a Wingate scale proportional to L.R. But Dharwar has a scale proportional to pay (R. 7,813-06, extended to Ratnagiri (R. 6895-97).

TALUKA FORM XIII

Ledger (Peta khate wahi) of Village Allowances from 1st August 1908 to 31st July 1913

No. in Printed or Sanctioned List	Village or Class	Sanctioned annual amount			Incumbent and dates of duty (with postal address if necessary)	Authority for appointment or alteration	Arrears due			Record of Payments							
		Pay	Cont.	Local Fund			Year or period	Pay	Cont.	L. F.	1908-09		1909-10				
											Date	Period	Pay	Cont.	L. F.	Date	Period
(1)	(2)	(3a)	(3b)	(3c)	(4)	(5)	(6)	(7a)	(7b)	(7c)	(8)	(9)	(10a)	(10b)	(10c)	(11)	(12)
11	Nahigaon ..	Rs.	Rs.	Rs.	(1) <i>Purely Revenue Patels</i>			Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.		
		30	5	4	Hira Rama, temporary, from 11-8-07 to 31-1-08.	P.'s No. W. T. N. 191-20-7-07.	1907-98 11-8 to 31-1.	14 2 8	2 5 9	1 14 3	Balance	1907-08	14 2 8	2 5 9	1 14 3	15-1	1907-08
					Govind Daji, permanent, 1-2-08.	P.'s No. W. T. N. 191-7-1-08.	1907-08 February to July.	15 0 0	2 8 0	2 0 0	4-1	1907-08 Feb to July.	15 0 0	2 8 0	2 0 0	20-11 7-1	(a) Fine 1909-10.
					Served till 31-1-11 and then took sick leave.	K.'s report 112-29-1-11 ..					2-7	1908-09	15 0 0	5 0 0	4 0 0	4-7	Do.
			Resumed duty 1-8-11 ..	K.'s report 2-3-8-11 ..													
			Resigned 31-7-12 ..	Letter filed.													
			Annaji Gopal, acting, 1-2-11 to 31-7-11 Sutar's Chawl, Pydhoni, Bombay.	P.'s W. T. N. 191-7-2-11.													
			Again acting from 26-3-13 to 31-7-13.	P.'s order below M.'s report T. F. XII(11) of 3-4-13.													
			Damodhar Hari (outsider) temporarily appointed on behalf of Government, 1-8-12 to 31-1-13.	P.'s W. T. N. 191-2-6-13.													
			Hari Vishnu Kelkar (Watandar), appointed in appeal, from 1-2-13; Phulgaon, P. O. Abrama.	Commr.'s R. 1171-10-1-13.													
			Died on 25-3-13 ..	K.'s report 82-26-3-13.													
	Other entries ..	200	30	20													
	Total for (1) Revenue Patels.	230	35	24				29 2 8	4 13 9	3 14 3			45 0 0	7 8 0	6 0 0		
25	Nahigaon ..				(2) <i>Kulkarnis (Revenue).</i>												
		72	12	8½	Ramchandra Raghunath Watandar for life from 5-5-07.	C.'s W. T. N. 292-8-6-07.					4-1	1908-09	36 0 0		4 0 0	7-1	1909-10
												5-7	Do.	36 0 0	12 0 0	4 8 0	4-7	Do.
	(Other entries) ..																
	Total for (2) Revenue Kulkarnis.	72	12	8½											72 0 0	12 0 0	8-8-0

Record of Payments—cont

1909-10			1910-11					1911-12					1912-13					Remarks (23)
Pay (13a)	Cont. (13b)	L. F. (13c)	Date (14)	Period (15)	Pay (16a)	Cont. (16b)	L. F. (16c)	Date (17)	Period (18)	Pay (19a)	Cont. (19b)	L. F. (19c)	Date (20)	Period (21)	Pay (22a)	Cont. (22b)	L. F. (22c)	
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.	
14-2-8	2-5-9	1-14-3																(a) P.'s order W.T. No. 206—19-11-09.
2-0-0 13-0-0 15-0-0	5-0-0	4-0-0	4-1	1910-11 August to January.	15-0-0			5-1	1911-12 August to Jany.	15-0-0								
			Balance ..	Do. ..		2-8-0	2-0-0	8-7	1910-11 August to Jany.		2-8-0	2-0-0						
			Balance ..	1911-12 February to July.				(b) 15-1	1911-12 February to July.	15-0-0	5-0-0	4-0-0						
				1910-11 February to July.	15-0-0	2-8-0	2-0-0		1910-11 February to July.	15-0-0	2-8-0	2-0-0	17-7	1912-13, 26-3 to 31-7.	10-8-0	1-12-0	1-6-4	(b) Sent by M. O. as he has gone to Bombay.
													4-1	1912-13, August to Jany.	15-0-0	2-8-0	2-0-0	
													7-7	1912-13 1-2 to 25-3 (c)	4-8-0	0-12-0	0-9-8	(c) Paid to his widow Sonubai.
42-2-8 2-0-0 6na	7-5-9	5-14-3			15-0-0					45-0-0	10-0-0	8-0-0			30-0-0	5-0-0	4-0-0	
36-0-0 36-0-0	12-0-0	8-8-0	14-1	1910-11	36-0-0			5-1	1911-12	36-0-0			4-1	1912-13	36-0-0			
			8-7 Do.		36-0-0	12-0-0	8-8-0	(a) 8-7	Do.	36-0-0	12-0-0	8-8-0	15-7	Do.	36-0-0	12-0-0	8-8-0	(a) Sent by M. O. as requested by himself.
72-0-0	12-0-0	8-8-0			72-0-0	12-0-0	8-8-0			72-0-0	12-0-0	8-8-0			72-0-0	12-0-0	8-8-0	

Annual Abstract of Village Allowances 1908-09 to 1912-13

Class	Yearly sanctioned amount				1908-09			1909-10			1910-11			1911-12			1912-13		
	Pay	Cont.	L. F.		Pay	Cont.	L. F.	Pay	Cont.	L. F.	Pay	Cont.	L. F.	Pay	Cont.	L. F.	Pay	Cont.	L. F.
	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue Patils ..	230 0 0	35 0 0	24 0 0	Arrears on opening ..	29 2 8	4 13 9	3 14 3	14 2 8	2 5 9	1 14 9				15 0 0	5 0 0	4 0 0			
				Due for current year ..	230 0 0	35 0 0	24 0 0	230 0 0	35 0 0	24 0 0	230 0 0	35 0 0	24 0 0	230 0 0	35 0 0	24 0 0	230 0 0	35 0 0	24 0 0
				Deductions, fines, savings				2 0 0											
				Payments	245 0 0	37 8 0	26 0 0	242 2 8	37 5 9	25 14 3	215 0 0	30 0 0	20 0 0	245 0 0	40 0 0	28 0 0	230 0 0	35 0 0	24 0 0
				Balance	14 2 8	2 5 9	1 14 3				15 0 0	5 0 0	4 0 0						
Kulkarnis ..	72 0 0	12 0 0	8 8 0	Arrears on opening ..															
				Due for current year ..	72 0 0	12 0 0	8 8 0												
				Deductions, fines savings					Same			Same		Same					
				Payments	72 0 0	12 0 0	8 8 0												
				Balance															

	Yearly sanctioned amount			1908-09	1909-10	1910-11	1911-12	1912-13
	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Inferior Village Servants— Havaldars ..			Arrears		4 0 0	8 0 0	4 0 0	
			Current dues	48 0 0	48 0 0	48 0 0	48 0 0	48 0 0
			Fines and savings ..					4 6 05 0 4 0F
			Payments	44 0 0	44 0 0	52 0 0	52 0 0	39 6 0
			Balance	4 0 0	4 0 0	4 0 0		4 0 0

TALUKA FORM XIII

Ledger (Peta Khate Vahi) of District and Taluka Non-service allowances chargeable to 2 Assignments and Compensations.

No. in printed sanctioned List (1)	Class (2)	Sanctioned Annual Amount (3)		Incumbent with Postal address, if necessary (4)	Authority for alterations (5)	Arrears due (6) (7)		Record of Payments 1908-1909		
		Rs. a. p.				Year and period (6)	Amount (7)	Date (8)	Period (9)	Amount (10)
37	12 Desai (Permanent).	100	0 0	Lallubhai Haribhai of Loni (P. O. Parnera).				2-5-09	1908-09	100 0 0
39	12 Majumdar (Permanent).	25	lapsed after 1901-11	Ranchhod Parbhudas of Nahigaon		1904-05 25 0 0 Deduct .. 3 12 0 1905-06 25 0 0 Deduct .. 2 8 0 1906-07 25 0 0 1907-08 25 0 0 100 0 0 -6 4 0	Balance ..	1904-05 to 1906-07 1907-08 1908-09	75 with deductions 25 25	
43	12 Deshpande (Permanent).	50		Yeshwantrao Narsingrao of Me (P. O. Magod).	Fraction brought up: St. for May 1912.					
		42 13 4	1911-12							
		Minus 13 4								
		42 0 0	1913-14							
		7 2 8	1911-12	Balwantrao Chandrashekhar of Bulsar (b).	Entered as separate sharer under Civil decree: St. of alteration for May 1911.	1905-06 50 0 0		3-5-09	1905-06	45 0 0
		Minus 2 8				Deduct 5 0 0			Deduct	5 0 0
		7 0 0	1913-14			1906-07 50 0 0			1906-07	50 0 0
						1907-08 50 0 0			1907-08	50 0 0
					Fraction brought up: St. for Nov. 1911.				1908-09	25 0 0
								8-5(a)	1908-09	25 0 0
079	11 Devasthan (Permanent).	13 6 5	1909-10	Shri Mandapeshwar of Katargam	G. R., R. D.,—111—					
		Minus 6 5	(a)		19-2-10 for land acquired for goods siding; St. for March 1910.					
		13 0 0	1910-11	Pujari Ruggir Paramhansa	(a) Do. for May 1910. (b) Do. for August 1911.					
			Cancelled from 1911-12 (b).							

TALUKA FORM XIII—cont.

Ledger (Peta Khate Vahi) of District and Taluka Non-service allowances chargeable to 2 Assignments and Compensations.

No. in printed sanctioned List (1)	Record of Payments—cont.												Remarks and Notes of Correspondence (23)
	1909-1910			1910-1911			1911-1912			1912-1913			
	Date (11)	Period (12)	Amount (13)	Date (14)	Period (15)	Amount (16)	Date (17)	Period (18)	Amount (19)	Date (20)	Period (21)	Amount (22)	
37	4-5	1909-10	Rs. a. p. 100 0 0	5-5	1910-11	Rs. a. p. 100 0 0	7-5	1911-12	Rs. a. p. 100 0 0	(a) Balance	1912-13	Rs. a. p. 100 0 0	(a) Claimed by his nephew Dur-labhji on 6-5-13.
39	Balance	1904-05 to 1907-08 1908-09 1909-10	100 with deductions 25 25	Balance	1904-05 to 1908-09 1909-10	125 with deductions 25 25	Allowance struck off as lapsed.						Reported in the St. of alteration for June 1911.
43	7-5 (c)	1909-10	25 0 0	8-11	Current	50 0 0	7-5	Current	50 0 0	9-5 Fraction	Current bought	42 13 4 16 10 8	(a) Separate payment to Holder and his brother Mukundrao ordered in C.'s No. C. A. L. 43—21-4-09.
	8-5 (e)	1909-10	25 0 0							29-11 Fraction	Current bought	7 2 8 3 5 4	(b) Certificate for suit issued by C. under No. C. B. L. 43—6-6-09.
079	7-5 Fraction	Current purchased (commutation)	0 13 6 8 0 4	5 9-11	 13 0 0								Communicated to Holder, 12-6-09. Balwantrao asked if decree obtained. 7-12-10. Replies not expected for 3 months, 12-2-11. Intimates result with Copy of decree, 22-4-12. (c) Separate payment order repeated C.'s No. C. A. L. 43—11-4-10
							Allowance removed on grant of waste land S. N. 14, of Katargam assessed at 18 less Judi. 5 nett alienation 13 Rs. (Comr.'s R.—1010 dated 3-7-11) St. for August 1911.						

Abstract.

Class (1)	Yearly sanctioned amount (2)		(3)	1908-09 (4)	1909-10 (5)	1910-11 (6)	1911-12 (7)	1912-13 (8)
District and Taluka Officers (Non-ser- vice).	1908-09	175	Arrears ..	1904-05 25 1905-06 75 1906-07 75 1907-08 75 <hr/> 250	125	150		
		<u>-25</u>						
	1911-12	150	Current dues ..	175	175	175	150	150
	1913-14	<u>-1</u> 149		425	300	325		
			Deductions ..	5		175		5
			Payments ..	295	150	150	150	Commutation 20
			Balance ..	1904-05 } to } at 1908-09 } 25	1904-05 } to } at 1909-10 } 25			(1912-13) 100
			125	150	Nil.	Nil.		
Devasthan ..		Nil.	Arrears ..	Nil.	Nil.	Nil.	Nil.	
	1909-10	13 6 5	Dues ..	..	13 6 5	13 0 0		
		<u>0-6 5</u>	Deductions ..					
	1910-11	13 0 0	Payments ..		13 6 5	13 0 0		
		<u>-13 0 0</u>			Commutation 8 0 4			
	1911-12	0 0 0	Balance ..					

Remarks on the Ledger, T.F. XIII.

7. As soon as the amount, etc., is determined we can prepare a Ledger showing for a quinquennium the dues, payments (less deductions and savings) and balances still due to be paid. In the first place the Ledger will be prepared in as many parts as there are separate classifications of C. A. required for the Treasury accounts. The A. G. bases his classification on that required by the Administration and according to present requirements it will stand, thus :—

[See also the Table in VF. III, page 30.]

Village and (Taluka) Allowances for Services to G.*

Miscellaneous Land Revenue Compensation under '7, Land Revenue' (and remuneration† charged to L. F.)

"25 General Administration"

- | | |
|--|---|
| | 1. Patels. |
| | 2. Accountants. † |
| | 3. I. V. S. |
| | [4. Rest-houses§] |
| | 5. Patels. |
| | 6. I. V. S. (watchmen) including Gadkaris. |
| | 7. Patels. |
| | 8. I.V.S. |
| | Heads 1, 2, and 7 have the details "Pay" and "Contingencies". |
| 7, Land Revenue | 9. Inamdars and other Grantees— |
| D Assignments and Compensation | (i) Inamdars. |
| | (ii) District and Village Officers. |
| | (iii) Village servants useful to communities. |
| | 10. Pension in lieu of resumed land— |
| | (i) Devasthan (Allowances to temples and mosques). |
| | 11. Other Land Revenue Compensations— |
| | (i) Annual Land Revenue Compensation. |

(Note.—The assignments and compensations for Customs, Salt, etc., should be shown under the appropriate head as shown in the list of Major and Minor Heads of Accounts of 1938. Separate registers for Provincial and Central items should be maintained where both kinds of items are in existence.)

8. Rewards, such as cash gifts, jewels, or pagadis awarded to village officers are paid on ordinary contingent bills and not through these T. F. though debited by A. G. under the same heads in his accounts.

9. In the C. A. lists there are further sub-divisions in these classes :—

- (1) Permanent.
- (2) Hereditary.
- (3) For several lives.
- (4) For one life.

[The "unsettled" head is extinct.]

And then again head No. 12 has numerous sub-heads, such as Desai, Deshpande, etc. These distinctions are needed only for audit, because they indicate a slight difference of tenure and title. They do not require to be maintained in the Try. or Provincial Accounts. Likewise also the distinction between ordinary and Kadim C. A. is not required in the Provincial Accounts as will be clear from the Manual of Inam and Non-Rayatwari Tenures though a distinct schedule is to be sent, see 6 T. F. XIV. [This is suitable for future reform: no separate schedule seems really required; there is an error in para. 3 of R. 27-16?]. Therefore though the Ledgers should for convenience follow the C. A. lists in the grouping of sub-heads these minor groups will be disregarded in the totalling and the vouchers and annual abstract; only the 13 heads recognised by A. G. will survive in the subsequent accounts.

10. Deleted.

* Very rare.

† Continued to Talatis also on commutation of Watans (R. 9711-15; 4687-19).

‡ Talatis are paid on ordinary pay-bills; but may do the duties of a Watandar Kulkarni (in an adjoining village) and draw his "Mushahira" under Appendix 6 (ii) (2) C. S. R. (R. 3611-19). For talatis' contingencies, distributed into 3 classes in fixed proportions, see F. 3748-18.

§ In very few districts.

|| i.e., commuted Kulkarniki (R. 11266-15), as to the inheritance of which see R. 3329-22-3-22; 16-11-23; and 4-10-24. A widow may not alienate a cash allowance granted on Commutation (R. 6574-17).

11. The class of I. V. S. used to have numerous sub-heads such as Paggi, Vartania, Vethia Dhed, Havaldar, Vasava, Ravania, Rakhavaldar, Ramosi, Mahar, Tural, Yeskar, Kotwal, Sipai, Sirbandi, Shetsanadi, Valekar, Talwar, Madhvi, and perhaps a dozen others (*see also* R. 1915-60); but the only important distinction is between those who do purely Revenue work and those who do purely Police work and those who do both*. M. should class those of his taluka according to the work he knows they do. It is believed that practically all fall into class 8. But when there are separate Revenue Patels and Police Patels, the I. V. S. of one kind are sometimes entirely allotted to Police work.

The pay of absent Ravanas in Broach, Ahmedabad, P. Mahals and Kaira (R. 11750-18) may be given to officiators (R. 8631-18, 11608-18).

12. *Class 11.*—The Petty Devasthans and Dharmada C. A. are paid to the Patel *if hereditary* (in a very few instances to the Kulkarni and when he becomes stipendiary, the patel will have this duty: R. 9711-15), and he signs the bill in Form, Try. 148e and he is responsible for disbursing them and he obtains and himself keeps the acknowledgment of each of the actual payees, who cannot claim at the Treasury (R. 3625-85). No complaints or correspondence about them should be entertained (R. 1882-74); the right to resume them when unclaimed for 6 years is practically not exercised.

For committees to control the Temple allowances in Kanara, see Shaw Stewart's rules R. 1662-66.

13. In a taluka where C. A. of every one of these kinds exist there will be 13 Ledgers and they will contain several groups or sub-heads. It will be convenient to bind up a sufficient number of forms to contain at least all allowances of one Ledger within one cover and entitle it (*e.g.*) "Ledger of C. A. (1) Revenue Patels" and so on for each of the 13 heads. But if there are only a few allowances under certain heads then one bound volume could contain 3 or 4 such heads, all properly indicated on the cover. Thus actually 4 or 5 volumes will usually suffice.

14. Next we come to the detailed preparation of the Ledger. Obviously it must first show the amount and nature of the allowances and quote the printed list or other authority. Next it must show the name of the incumbent as it stood at the beginning of the quinquennium when the Ledger was framed; and it must leave enough room for alterations. In case of Watandars, Patels and K. fresh appointments (standard Form R. B/525-21), substitutes during sickness, suspensions, etc., must be allowed for. In the non-service allowances changes are far less numerous; while in the case of I. V. S. especially such as are paid monthly even 12 or more lines must be allowed. The sample form indicates what we have to provide for.

15. On first opening the Ledger we give the arrears of the allowances still due when it is opened. This has been done in the specimen form; but under the orders for M. O. disbursement (R. 7779-09, 1788-12, 9946-14) arrears should be so rare, that in most talukas (6), (7a), (7b) can be omitted. If there are only one or two arrears in a taluka, it would be better to show them in the remarks column or margin than to waste 3 columns all through the form. Then we provide for the payments in each of the next five years and the balance at the end of each year (which will be written in red ink to catch the eye). It has been printed in italics which are not so effective. When the Ledger has been so prepared we are ready to begin making payments.

16. The times when payments are due are:—

1, 2, (4), 5, 7: for Revenue year in January (or February) and July; if less than Rs. 25 then in July only [C. may sanction two or more instalments (entry 11, R. 8885-10)].

3, 6, 8: for the Revenue year in October, January, April and July [C. may sanction payment in one or more instalments (yearly, half-yearly, quarterly or monthly) as may be convenient.]

Petty Devasthans out of 11 for Revenue year in one instalment in July but if not then claimed by the Patel (*see* para. 12), then in January.

9, 10, 11, 12, 13 (to which the Pension Act, † XXIII of 1871 applies):—

For the year ending April 30th in one instalment in the following (rule 19, R. 10525-17) (R. 3817-87) May; if not then claimed, in November.

[C. may permit the payment of arrears at any time; and may pay current dues monthly or quarterly in May, August, November, February (R. 1980-91)].

It would be proper for C. to exercise this power if a Civil Court attached a due-but-not-yet paid C. A. The payment should be made to the Court, which would credit it to Judicial deposits.

*[On the impossibility of separating the private from the (a) public duties of Mahars (and other I. V. S.) and that Baluta can be enforced only for (a), *see* R. 2472-16].

†Original rules at page 1020, B. G. G. of 28-12-79 and Sind Gazette, p. 597 of 14-12-81 and revised in R. 10525-17.

The meaning of "or February" against 1, 2, 5, 7 is that in talukas where no appreciable amount of Land Revenue is realised so early as January, the payment is deferred till February under C's standing order (F. 1501-87).

17. It has already been explained why M. should endeavour to pay as many allowances as possible on as few days as possible. He should fix days and notify them for each group and try to get the payees to claim punctually. If any holder has C. A. in more than one taluka, they should be transferred to the taluka nearest his home to save work.

18. When a claimant appears he should state what allowance he has come for and establish his identity. (Rule 32, R. 10525-17). If he is not the incumbent (holder) he should produce a power-of-attorney, or authority as administrator (for minors, imbeciles, etc.): if he cannot do this, but claims as an heir or mortgagee, he must be referred to C. to get a proper alteration made in T.F. XII. The heirs of deceased village officers of all grades satisfying C as to their right can be paid undrawn balances of pay for service performed by the deceased. [This power should be delegated to M].

In lieu of proper Watan Regrs. and appointments of Officiators on many parts of Ratnagiri there is a system of selecting an officiator who draws the C. A. on a certificate from the V. O.

19. When the title to receive payments of all claimants, who appear up to 2 p.m. is established the clerk in charge of T. F. XIII—in case of allowances for which the bill must bear the signature of the recipient (classes 10 to 13)—should take a bill-form (Try. 148e). There should be four bills for each class of allowances instead of one general bill. All claims preferred up to 2 p. m. of the day should appear in one or the other of those bills. The first bill should be prepared at 11 a. m. and the other three at 12 noon, 1 p. m. and 2 p.m., respectively, the claims of those present before the specified hour being entered in the respective bills. He will fill up the columns:—

No. in Cash Alienation List distinguishing Kadim (see p. 272, section IV) (A. G.'s General letter 60—25-3-16).

Name of holder (and recipient, if different).

Period of claim.

Amount.

Percentage deduction with rate and amount } when necessary.
Date of application for payment of arrears }

(Confirmed by A. G. in Pens. 19-8-5097—7-2-19).

He will see if income-tax is chargeable. He should be supplied by M. with a standing list of C. A. holders whose other income justifies the levy. He will take the signature and stamp of the claimants on the bill, post the amount in his ledger, make the total in the bill and send the bill to the Treasury Officer for payment-order with a peon and instruct the claimants to go to the Treasury clerk to get payment.

20. The Treasury Office after signing the order to pay will send the bill to the treasury clerk with a peon, who will pay the claimants net amounts and post the payments in T. F. XIV and send the bill with his initials to the clerk in charge of T. F. XIII, who will check the posting in the ledger. Then the form is ready to go to H. D. C. as a voucher after its total has been agreed with the proper columns of T. F. XIII.

21. In case of allowances for which the recipient's signature is not sent to the A. G. (Classes 1 to 9) the clerk in charge of T. F. XIII should send for T. F. XIV, hereafter to be described, and make the entries of the amounts due and to be paid in his own Ledger, and also in T. F. XIV in their proper columns, to prevent confusion pencilling the names in (12). Then the payees will be sent to the Try. clerk, who will pay them according to the entries, deducting income-tax, and taking their signatures. Income-tax deductions are practically unknown in this class, but if ever needed they can be noted in the remarks.

22. At the close of the day the entries under each class of payments (whether on bill-forms, or direct in T. F. XIV) will be agreed with T. F. XIII as a further precaution against clerical errors.

23. For Irrigation* [not for Talatis R. 1505-16, 7966-18 (N. D.)] Abkari†, Cattle-pound‡ payable half-yearly in January and July to coincide with payments of salary to Patils (R. 7485-18) or other such remuneration and for Forest grazing fees (p. 1997 old R.D. standing orders) (R. 1505-16) a more succinct method is possible. A schedule showing the amounts due by villages, should be drawn up from the data submitted; and if in one year in one village more than one officiator has a title to payment two or more lines should be given for the distribution. If any arrears remain due and claimable from the previous year, they should also be added, though ordinarily they will have been disbursed by M.O. (R. 7779-09). Finally, columns for date, and amount paid, and signature of payee should be provided. Then this schedule should be given to the Try. clerk and each claim should be paid by the Try. branch on appearance and identification and the daily total payments carried to the Day-Book till the whole schedule is cleared; or any balance at the end of the financial year carried over to the next year's schedule. To make this method successful it is desirable to clear off the balance in a very few days; and to take care in carrying the total payments to the Day-Book not to confuse payments made on other days.

24. If claimants do not come punctually and allowances remain undrawn, M. will not disburse in unauthorised months or on inconvenient days. He must issue to all holders a printed notice by postcard as to the fixed days for payment; stating that if they do not appear on one of those fixed days for payment or send an authorised agent [adjusted by book transfer with Post Office R. 1072-18] the amount will be sent by M. O.§ deducting the commission, unless a life certificate is required || (R. 8939-13) and has not been sent. He will then proceed to clear off all arrears as far as he can by M. O.; the Post Office receipt for the M. O. being first kept as a voucher with T. F. XIV till the signed coupon comes back, which will be pasted in the signature column. If the payee is not found, the Post Office carbon receipt will be pasted as the voucher and the returned money credited to "Cash recoveries of Service Payments"; and if thereafter claimed with a proper title, it will be refunded, whatever the amount, *by M. on his own authority*. But so far as T. F. XIII and XIX are concerned the payment by M. O. is final (R. 1788-12).

If several items are due to one person, send a single M. O. with details on the coupon. If the aggregate amount exceeds Rs. 600, send two or more M. Os. within the maximum allowed, at interval of a week.

[For first M. O. experiments, See R. 7961-07; finally adopted R. 7779-09.]

25. Allowances, other than petty Devasthan and Devasthan Compensation bonds when in arrears (through non-appearance or neglect of the recipient to send life certificates in cases where they are indispensable or otherwise) for two years or more are subject to percentage deductions as follows (Notification R. 5378—14-6-10, B. G. G.):—

During the 3rd, 4th, 5th year; 10, 15, 20 per cent. respectively. And after six years (or 2, in case of Hardas Gosavis) are struck off ¶ and *all* arrears forfeited (*except* in cases of village officers who do not forfeit the current year's allowance). In case of Devasthan Compensation bonds, the arrears (but not allowances) are struck off after *three* years (R. 1623-01). A claimant comes on 1st May 1926, not having come since 1920.

He may receive :—

Dues for 1920-21 (5th year in arrear), less 20 per cent.	} with no deduction.
Dues for 1921-22 (4th year in arrear), less 15 per cent.	
Dues for 1922-23 (3rd year in arrear), less 10 per cent.	
Dues for 1923-24 (2nd year in arrear),	
Dues for 1924-25 (last year's dues)	
Dues for 1925-26 (current dues)	

* R. 7203-02 sanctions consolidation of several items for calculating remuneration. When irrigation sts. are issued late, Patels do not lose their remuneration (R. 8928-17) by exceeding the fixed dates, provided they collect promptly after their receipt (R. 1910-20).

† Such as numbering Toddy trees (R. 9520-15). [This may also be paid direct by Excise Inspectors by M. O. (R. 9750-09)].

‡ Continued also to Talatis on commutation of Watans (R. 9711-15; 9520-15) (but mostly now managed by L. B.).

§ Extended to payments for marking Toddy trees R. 9750-09.

|| Certificates (which may be signed by Talatis or Police Inspectors) that on the last day of the year for which the C. A. is payable the person herebelow printed in italics was alive are required :—

at each time of payment (a) from agents (R. 2658-14) of *registered holders*.

(b) from payees of C. A. which are contingent on the life of *certain other persons such as male descendants of the original grantees*.

Annually (R. 8939-13) (c) from *payees* to whom M. O. are ordinarily sent. [The P. O. will not pay M. O. to a deceased person. These certificates are therefore needed annually (R. 10525-17).]

¶ M. need make no report and requires no sanction. But he must include it as "struck off" in the Monthly St. of alterations.

But if he comes on 1st May 1927 he will get *nothing*, as the whole allowance will have been struck off.

26. When therefore a claim is made but payment cannot be made because some inquiry of reference is necessary, the fact of the claim should be noted in the Ledger to avoid penalising the claimant undeservedly, and to avoid sending an M. O. to a deceased or unrecognised person. If on the expiry of the 6 (or 3) years the holder is a minor, we must wait till 3 years after he attains majority (age 18 or 21 if a G. ward) (R. 7165-82). Struck-off allowances may be readmitted by C. if removed by error or if claimed by the Registered Holders (R. 9984-05, 8918-07, 11660-15) within 12 years from last payment. Power to make payments of accrued dues to heirs may be delegated to P. When arrears are paid the bill must exhibit the date of first claim.

27. By a proper use of the M. O. system such arrears will be far rarer than formerly. It is believed that they will be so rare that no separate column for deductions is provided in T. F. XIII. These deductions, or fines inflicted on stipendiary or Watandar (R. 10431-12) village officers will be deducted, as shown, by a manuscript entry in (10), (13), (16), and so on, whence they can be readily totalled at the end of the year. Fines will be entered at the time the order is received, to prevent payment; savings will be noted in the "deductions" column; and distinguished as shown in the Abstract. If these percentage deductions are anywhere very common and occur in more than one out of every ten allowances then a column will have to be inserted after (7), (10), and so on.

28. Orders for separate payment of parts of non-service (but not Saranjam, Chauth Saranjam or impartible political) allowances to different sharers can be given by C. in certain circumstances for one year at a time only [Rule 27 (i) Pension Act and R. 5372-09]. Certificates* to lodge suits on claims usually tending to such partitions can be given by C. for the same classes of Pensions (R. Notn. 6259-11, R. 1455-12) though certain Watan allowances are impartible (Privy Council in Raja Bhonsla of Deor's case, R. 8628-11). Without special previous sanction of Cmr., such separate payment orders should be discouraged as they multiply work and fritter the allowances away till they become a burden to their holders. They are unavoidable only when (a) there is a civil decree obtained before 1907, (b) separate payment was always made up to 1907. All fractions of a rupee in the annual amount of an allowance should be purchased (or if 14 annas or more the remainder should be sold) if the holders can be induced to consent. When any allowance is by authority permanently sub-divided, any fraction in the resultant shares should be similarly bought up (R. 2289-62, 3002-67, F. 3732-12). Allowances of Rs. 5 or less, with or without fractions (except Devasthan or Service Allowances) may at any time be bought up if the holders† can be induced to agree. Such purchased allowances are entered at the foot of the bills for that class below other entries as "Commutations". Delegation of power to Cmr. to sanction commutation of C. A. under Rs. 10 was refused in Order R. 8878-15. The sanctioned commutation rate is 25 years' purchase for all non-service Watan Allowances (not fractions, R. 12701-15) not exceeding Rs. 10 (R. 4598-15), and a special transition rate of Rs. 250 for all C. A. between Rs. 10 and Rs. 12½ (R. 1414-16) and beyond Rs. 12½ twenty years' purchase (F. 4169-98).

When purchase is sanctioned all arrears up to date of sanction should first be paid (R. 86-20).

For the commutation of service or Devasthan C.A. less than Rs. 5 given in lieu of acquired lands the rate is 25 years' purchase (*see* Land Acquisition Manual and R. 10,256-11).

Allowances for one life only (a) to useless village servants (which are struck off altogether if not commuted; R. 1,269-68), (b) others, can be commuted at special rates at 7 per cent. (B. G. G., 6th May 1857); but the class seems extinct.

29. When an allowance becomes liable to a deduction the fact must be noticed when writing out (in red ink) the balances outstanding at the close of the year. Arrears of two years before the current year will then become two years old, and the ten per cent. deduction should be noted; and so on for anterior arrears. But in preparing the abstract the gross arrears would be posted without deductions, as the deductions are not *realised* till payment is claimed. But the amount of the gross arrears outstanding and claimable is required in the abstract for arithmetical completeness and as a guide in framing the Budget if the arrears are appreciably large. When the arrears are paid, the deductions are brought to account; when struck off, the whole amount vanishes.

The old annual statement of lapsed allowances was discontinued (R. 879-03).

* Certificates enabling sharers *not* to get entered in G. Registers and paid separately by C. *but only* to proceed against (the other property of) registered holders (R. 8918-07) can be given also in case of Devasthans (R. 561-21).

† *See* p. 255, foot-note.
A-3494-35-B.

30. At the close of the year's transactions an Abstract of each Ledger used in the Taluka will be prepared as shown in the sample. In this we provide a separate side-heading for deductions, fines, savings, etc., and for those allowances in which arrears and deductions are more common we leave space enough for the details of years. Of course the total for each side-head must be got strictly by totalling the Ledger ; it would be fatal to take the total of the annual dues and add the arrears of last year and then by deducting the payments now shown to infer that the arithmetical difference represented the balance *plus* deductions realised ; on the contrary, payments, deductions and balances must all be independently totalled and their arithmetical result must then be proved to be correct. If not, some error has been made. The various annual schedules of remuneration should similarly be totalled and tallied and balances agreed before bringing them forward.

31. When C. A. in one Ledger are very numerous it will perhaps be desirable to total it in sections and prove the arithmetical correctness of each section or set of pages before proceeding to the grand total. The last day for paying allowances should be fixed about July 12th and then as many as possible of the unpaid balances should be cleared off by M. O. and then the book closed, totalled and agreed before July 20th. It is important to get this work *finished* before the staff has to take in hand the compilation of the final T. F. V. and the posting of the annual L. R. returns.

32. The sample of T. F. XIII gives for a Patilki allowance almost all imaginable complications ; also it exhibits some special details for a non-service allowance. The columns for "contingencies" of course disappear and simplify the form in those Ledgers where no such contingencies exist. The column headed *village or class* is to show the *village* for village allowances (the class being indicated by the heading) ; and the *class* for Assignments, *i.e.*, one of the heads 9 to 13 and the sub-head (Desai, Varshasan, etc.).

The printed specimen form is rather crowded ; much more room is available in the actual ledgers which are four times as large.

For fluctuating allowances the audit system must differ. (For need of a better audit, see R. 13722-15). If calculated periodically or annually, the amount fixed for the period should go into T. F. XIII at the end of the proper class, supported by a memo. so compiled and filed as to be capable of audit.

TALUKA FORM XIV

SECTION

Day book of payments of Village Service Allowances, chargeable to 25 General Administration or to L. funds 1911-12 Taluka Bulsar

Date and Village (1)	Pay					Contingencies				Initials of M. for debit to Day Book (11)	Signature of Payee (12)
	Patels (2)	Accountants (3)	I. V. S. (4)	Remuneration for collecting Revenue		Patels (7)	Accountants (8)	I. V. S. (9)	Rest houses* (10)		
				Irrigation L. F. (5*)	Cattle pound (6)						
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.		
1/11 Nahigaon ..			12 0 0							A. B.	Karim Muham-med. circular
41/12 Abrama ..	20 0 0				6 4 0	2 8 0					Haribhai [Stamp] Makanji.
Nahigaon ..			4 0 0								Karim Muham-med. circular
Magod ..	18 0 0				2 1 0	1 0 0					Mavlya Pema circular
Total ..	38 0 0		4 0 0		8 5 0	3 8 0				A. B.	
5/1 Nahigaon ..			4 0 0								Nurbi wife of Karim M. Ramchandra R. circular
Do. ..		36 0 0									Govan Daji
Do. ..	15 0 0										
Total ..	15 0 0	36 0 0	4 0 0							A. B.	
8/7 Nahigaon ..	15 0 0					2 8 0 5 0 0					Govan Daji.
Do. ..		36 0 0					12 0 0				[M. O. Receipt]
Do. ..			4 0 0								Karim Muham-med. circular
Total ..	15 0 0	36 0 0	4 0 0			7 8 0	12 0 0			A. B.	
Total for year..	68 0 0	72 0 0	24 0 0		8 5 0	11 0 0	12 0 0				

*Open these columns only when required. These items may be chargeable not to L. R. but to the L. Funds, etc.

Remarks on Taluka Form XIV

When T. F. XIII is totalled and abstracted and found to agree with itself it must next be agreed with T. F. XIV after allowing for Income-tax. This form is an account of the Try. side, and consists of three sections, with sub-heads which correspond to each of the heads in the Ledgers. In the Ledger each payment is posted against the dues; in this Try. Rgr. each is posted on the day it is paid and the daily totals of course are carried to the Day Book. It is in fact an expansion of the Day Book for entry of these allowances. In the Ledger the substantive holder or incumbent of the C. A. is named; but for the Cash Rgr. the actual payee, who may either be the same person or his Attorney, guardian or heir, is required to sign his receipt on the bill or in T. F. XIV itself. If he has to sign a bill (classes 10 to 13) his name as payee will be written in T. F. XIV (12) by the Try. clerk. No payee is required to sign more than one acknowledgment. In the Ledgers no account is taken of Income-tax; but if the payment is taxable the tax is deducted before payment on the Try. side and the net payment only is debited to C. A. The deduction is adjusted by transfer credit to the income-tax register at the time of payment.

2. In the Try. Rgr. we deal with payments made in a single year only and we are not concerned with balances still due and although A. G. desires to know the period for which the allowances are paid in the case of those which he audits in detail (classes 10 to 13) this detail is not needed in the Try. accounts and does not pass into the Provincial accounts but is only noted in the bill *for purposes of audit*. Likewise for those allowances which are not audited by A. G. in detail but by the Revenue Departmental Auditor the particulars of the period for which they are paid are required only in the Audit Rgr. (T. F. XIII) and not in the bills (T. F. XIV). In the same way deductions are audited by the A. G. upon the particulars given *in the voucher* and there is no need to enter particulars of deductions in T. F. XIV or the subsequent accounts. Therefore, we require only one column for the amount paid and another for the Income-tax deductions when necessary. When no Income-tax has to be noted against a payment then (3) *only* need be written up and not (5) and (4), see sec. III. Therefore, we are easily able to condense into one form or Rgr. a number of the heads which require each a separate section of the Ledger. Three sections of this form will be sufficient. The Rgrs. are arranged according to the major heads of the Civil Accounts to which the allowances are debited. Thus:—

(I) Village C. A. chargeable to 25, General Administration and also those chargeable to Cattle-pound, Abkari, etc. (Heads 1, 2, 3 and 4).

[Remuneration for collecting Irrigation dues is debited to 25, General Administration and the amount is only intimated annually for administrative information to the P. W. D.]

(II) Remuneration of Local Fund Cess chargeable to "57—Miscellaneous State Expenditure in connection with Local Assigned Revenue Remuneration for collection of Local Fund Cess".

(III) C. A. chargeable to 7, Land Revenue—D Assignments and Compensations. (Heads 9-11).

3. Vouchers accompany each Daily Sheet in which there are debits and these vouchers are sent on in original by H. D. C. to A. G. with a single covering schedule with the First and Second lists of payments. M. will not as hitherto send in his certificate of payment to the H. D. C. but only his Daily Sheet. H. D. C. will consolidate these Daily Sheet entries by posting them into a Ledger practically identical with T. F. XIV, so that at the end of each fortnight he can readily compile the consolidated bill sent to A. G. for allowances of classes 1-9. And he, not M. will work out the division of heads 7 and 8.

4. Then at the end of the month M. will make the totals of T. F. XIV and H. D. C. will make the total of his Rgrs. and M. will send a copy of his totals to H. D. C. simply for the purpose of ensuring that there has been no error of posting. If there has been any slip in the Daily Sheets it will be found out from the discrepancy in the monthly totals and can be cleared up. H. D. C. should return the totals to M. with an endorsement stating whether they agree with his Rgrs. or not, and these certificates should be kept to the end of the year for the audit officer to see. The monthly totalling of T. F. XIV will also be a step towards the annual totalling for its agreement with the abstract of T. F. XIII.

5. Preparation of bills for Kulkarni cash allowances which are not brought on the printed list in Treasury Form No. 148-E is discontinued, and Sub-treasury Officers are authorized to take the signatures of the payees in column 6 of Section III of Taluka Form XIV.

6. A specimen form of section I of T.F. XIV is given and the other two sections are the same in essentials; headings of these are also given, since only the column headings are different. Since in the Day Book the total of *each head* for the day is posted it is no use making the total of the whole Rgr. (all heads together). The annual total of payments in T. F. XIV (before the deduction of Income-tax) will agree with the total of the payments of T. F. XIII after deducting fines, percentage deductions and savings.

TALUKA FORM XIV

SECTION II

Day Book of Village SERVICE Allowances and Village Servants useful to Community

Village (1)	Chargeable to 25, General Administration (Police Patels and Watchmen)		Chargeable to 25, General Administration—Revenue and Police Patels		Chargeable to 7, Land Revenue—D Assignments and compensation			Initials of M. (for having Checked transfer of totals of each head for the Day to Day Book)	Signature of Payee (one line for each payment)
	(2)		(3)		(4)				
	Patels		I.V.S.	Patels		I.V.S.	Fixed	Fluctuating*	Commu-tations
	Pay	Contingencies		Pay	Contingencies				

SECTION III

NON-SERVICE Allowances to District, Taluka and Village Officers chargeable to 7, Land Revenue—D Assignments and Compensations. Taluka Bulsar, 1911-1912

No. in C.A. lists (1)	Holder (and payee if different) (2)	Amount (3)					Deduct Income-tax* (4)	Net payment (5)	Initials of M. for debit of day's total to Day Book. (6)
		Inams and Amals (a)	Varshasans and Devasthans (A. Gs'. Pens. 19/8/5097 of 7-2-19) (b)	District, Taluka and Village Officers (c)	Compensation (state whether Customs, Opium, Salt or Excise)* (d)	Commu-tations (e)			

SECTION IV

Kadim non-Service Allowances.

(The same as Section III omitting the Compensation col.). A separate schedule *with vouchers* is sent to A. G. (General letter 60-25-3-16.).

TALUKA FORM XV

TALUKA FORM XV

Daily Detail Book of Bhatta, & C. paid by Government to witnesses, & C., in Criminal Courts of Bulsar, A. D. 1912

Criminal case No. and Court	Names of Witnesses or Complainants	Bhatta			Rail, Boat or Carriage fare					Total	Magistrate's Initial	Remarks	Payee's Signature or left-thumb print
		Days	Rate	Amount	From	To	Whether Rail, Boat or Cart, & C.	Rate	Amount				
(1)	(2)	(3)	(4)	(5)		(6)		(7)	(8)	(9)	(10)	(11)	(12)
			Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.			
13 (II)	(1) Ramlo Bavlo of Bhagda.	1	0 6 0	0 6 0						0 6 0	A. B.		(Sd.) Ramlo Bavlo
	(2) Vasanji Bhimbhai	1	0 6 0	0 6 0	Navsari and	Bulsar back.	Rail	0 4 0 per Single Journey.	0 8 0	0 14 0	A. B.		(Sd.) Vasanji Bhimbhai
21 (Hon.)	(1) Pema UK	2	0 6 0	0 12 0						0 12 0	K. L.		Pema Uka (T. M.)
	(2) Muhammad Kasam Jahgirdar.	2	1 0 0	2 0 0	Surat and	Bulsar back.	Rail	2 0 0 Single 2nd class.	4 0 0	7 0 0	K. L.		(Sd.) Muhammad Kasam
					Surat Bulsar Station and	Ry. Station Court back.	Tanga	0 8 0 Single Journey.	1 0 0				
	Total to Taluka Form XVI.									9 0 0			

13 II	(1) Makan Vallabh ..	1	0 6 0	0 6 0			13th August 1912.			0 6 0	A. B.		(Sd.) Makan Vallabh.
	(2) Ramlo Pemlo ..	1	0 6 0	0 6 0						0 6 0	A. B.		Ramlo Pemlo T. M.
24 (III)	(1) Vallabho Daji, Circle Inspector.	1	0 6 0	0 6 0						0 6 0	M. N.	Should be recredited to Govern- ment.	(Sd.) Vallabho Daji.
	(2) Thakursing Bhim- sing, Fire Brigade Inspector City Municipality, Pay Rs. 50.	1	0 8 0	0 8 0	Surat and Bulsar Station	Bulsar back Ry. Station Court	Rail Tanga	2 0 0 per each Journey 0 8 0 per single Journey	4 0 0 1 0 0	58-0-0	M. N.			(Sd.) Thakursing Bhim- sing.
	Total to T. F. XVI ..									6 10 0			
35 (Hon.)	(1) Kikla Pema ..	2	0 6 0	0 12 0			17th August 1912.			0 12 0	K. L.	Paid two days as he walked in 12 miles.	Kikla Pema T. M.
	Total to Taluka Form XVI.									0 12 0			
	Total for August ..	9	0 6 0	3 6 0	Navsari and 2 Journeys— Surat and	Bulsar back Bulsar back	Rail Rail	0 4 0 2 0 0	0 8 0 8 0 0			Dated 29-8-12 (Sd.) Magisterial Karkun.	M and Magistrate 2nd class
		1	0 8 0	0 8 0	2 Journeys— Surat and	Ry. Station Bulsar Court back	Tanga	0 8 0	2 0 0	10 8 0				Sent to H. D. C. on 30-8-1912.
		2	1 0 0	2 0 0	2 Journeys— Surat and	Ry. Station Bulsar Court back	Tanga	0 8 0	2 0 0	16 6 0			
				5 14 0				Total	of Bill	16 6 0			

Remarks on Taluka Form XV.

This is a Rgr. for the considerable expenditure on witnesses incurred by the Criminal and Revenue Courts. Revenue Court charges are debited to another head and therefore should be entered in a separate Rgr. or are so rare that they may be charged direct to the Permanent Advance Rgr. and vouchers sent to the Huzur.

For audit the papers of the case itself must be seen. Hence it is useless to give further particulars such as "nature of offence" here on the pretext of 'facilitating audit'.

2. The rates and conditions for payment of expenses of witnesses and complainants including those in Revenue Courts are prescribed by High Court Circulars and other orders from time to time and not reproduced here. The Officers presiding over the Courts must see that unnecessarily high rates and extravagant charges are not paid. They must also take care that G. is not debited with charges which ought to be paid by private parties. They must see the witnesses are not kept waiting unheard. And finally they must satisfy themselves that they have been paid their Bhatta, etc., before leaving the Court. As soon as payments have been made, the Rgr. should be brought to the presiding officer and he will see that the payments are proper and will ask the recipients whether they have received them without deduction.

3. There must always be a case or proceedings, Criminal or Revenue, and a *proceedings sheet* in the case. All attendances and summonses are entered therein. The first column gives the reference to the case number and the Court. When there are several Courts paying these charges in one Kacheri, they can easily be expressed by suitable abbreviations. No *serial* number is given to the entries in (1). The remaining columns explain themselves. The dates should be written as indicated and not in a separate column. No other voucher or signature of the payee is required except that in this Rgr.

4. The payments must be made at once in cash from the Permanent Advance. The aggregate daily (*i.e.*, on return from tour, when transactions have occurred away from Headquarters) total without any details will be carried to T. F. XVI under the proper head of Magisterial or Revenue as the case may be. At the close of Treasury month or on such other date as may be prescribed, the Rgr. should be totalled. But we cannot add together witnesses paid at different rates but only those paid at the same rate. Likewise, we cannot add journeys together, unless they are the same. Attention should be given to the way in which the totals for August have been made in the specimen form. This form differs from the standard form, Gen. 11 (m g k), only in the additions of (10) to (12), so that the monthly totals can readily be posted in that form or better still that form can be used for the Rgr. by ruling (10) to (12) as 3 extra columns. No vouchers are sent to the Huzur but only *the certificate of M.* that the charges (details as in Aug. Total, p. 275 being given) have been properly paid: indeed there are usually no vouchers but only the signatures in the Rgr. [*see A. G.'s T. M. 79-4-1387 of 17-12-15*].

5. The Rgr. is kept for the financial year for which the budget grants are given. The audit is easy as the justification for each payment can be checked at once by reference to the case proceedings. And if any person seems to have been paid at too high a rate, proper action should be taken.

TALUKA FORM XVI

Register of receipts and charges on account of Permanent Advance, Taluka Bulsar, A. D. 1912-1913

Amount (1)	From whom received (2)	On what account (3)	To whom paid (4)	No. of voucher (5)	On what account (6)	Revenue		Magisterial witnesses (9)	Jails (10)	Miscellaneous and Advances (11)	Daily Total and Balance (12)	(13)
						Contract (7)	Counter-signed and audited (8)					
70 0 0	Balance		T.F. XV Criminal		<i>1st August 1912</i>	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
			Rama Govind	1	Cart-hire for remittance of Treasure, to Surat.	1 0 0		9 0 0				
			Laxman Nathu Peon		Advance for Railway fare from Bulsar to Surat and back.					1 0 0		(Sd.) Laxman Nathu.
			Rama Laxman		Advance for remittance ..					10 0 0		Rama Laxman.
			Jail Form C.						5 11 0			(T.M.)
					Total ..	1 0 0		9 0 0	5 11 0	11 0 0	26 11 0	
					Balance ..						43 5 0	
70 0 0											70 0 0	Karkun, A. K. (or M).
43 5 0	Balance		Vanawadi Patil		<i>10th August 1912</i>					2 0 0		Yahyakhan Havaladar.
10 0 0	Rama Laxman.	Advance made on 1-8-1913.	Ry. Co.	2	Freight for remittance to Surat.	7 0 0						
			Ganu Madhu	3	Cart-hire from Surat Station to Bank on remittance.	0 8 0						
			Govind Hira	4	Labour charges on remittance - at Surat station.	1 0 0						

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Railway Co.	5	Cost of remittance to Bombay	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Preferred bills to Huzur—		Mamlatdar		Advance for touring expenses		12 8 0			10 0 0		(Sd.) Mamlatdar.
	(1 to 5) Remittance.	22 0 0			Postage due on unstamped packet from C.		0 2 0					
	(6) bearing postage	0 2 0	Post Office	6								
		22 2 0			Total ..	8 8 0	12 10 0			12 0 0	33 2 0	
					Balance ..						20 3 0	
53 5 0											53 5 0	Karkun, A. K. (or M).
					<i>13th August 1912</i>							
20 3 0	Balance		T. F. XV Criminal					6 10 0		Total	6 10 0	
										Balance	13 9 0	
20 3 0											20 3 0	Karkun, A. K. (or M).
					<i>15th August 1912</i>							
13 9 0	Balance		Rama Ganu	7	Cart-hire for records from Bulsar to Ronvel on 10-8-13 (8 miles).	1 0 0						
10 0 0	Mamlatdar	Advance of 10-8-13 (adjusted).	Govind Gopal	8	Do. Ronvel to Vankal on 11-8-13 (8 miles).	1 0 0						
22 2 0	Day Book of Aug. 15.	Amount of cash order No. dated	Narsai Daji	9	Do. Vankal to Bulsar on 14-8-13 (16 miles).	2 0 0						
2 0 0	Vana wadi Patel.	False coin exchanged.			Total ..	4 0 0					4 0 0	
					Balance ..						43 11 0	
47 11 0											47 11 0	Karkun, A. K. (or M).

				17th August 1912							
43 11 0	Balance	T. F. XV Criminal						0 12 0			
									Total .. 0 12 0		
									Balance .. 42 15 0		
43 11 0				A mount remaining to be recouped at the end of the month.					43 11 0	Karkun, A. K. (or M).	
				Vouchers .. 7 8 9	Magisterial Jail			16 6 0			
				3rd item on .. 1 8 13	Contract			5 11 0			
					Ry. fare of a Peon			4 0 0			
								1 0 0			
								27 1 0			
					Balance			42 15 0			
					Total Advances			70 0 0			
				28th August 1912							
42 15 0	Balance	T. F. XV Revenue									
		Jail Form G		Purchase of 8 Blankets ..				16 0 0			
				Total ..	2 8 0			16 0 0		18 8 0	
				Balance ..						24 7 0	
42 15 0		(Continue as above)								42 15 0	Karkun, A. K. (or M).

Remarks on Taluka Form XVI

1. Contingent charges are dealt with at length in the Manual of Contingent Expenditure, Financial Publication No. IX, especially Appendix I. There are four main classes of contingencies, Contract, Special, Countersigned and Audited. For Contract contingencies a grant is given without details in the Budget, F. 4793-18, and no audit of the items included therein is required except that the annual allotment must not be exceeded. Countersigned contingencies have to be passed by the controlling officer. Special contingencies require special sanction and are practically never paid direct at a Taluka, but endorsed by H. D. C. Audited contingencies must be full vouchered and are audited by A. G. Of these classes of contingencies those which occur at Talukas rarely go beyond the following list:—

Contract	Countersigned	Audited
<p>7. <i>Land Revenue</i>— Carriage of Records. Electricity charges. Contract contingencies (A list is given in statement I under Appendix I of the Manual of Contingent Expenditure). Purchase of books and periodicals. Purchase and repairs of furniture. Telephone charges, office expenses and miscellaneous petty supplies (A list is given in Appendix IV of Manual of Contingent expenditure). Water Charges. Peons uniform and belts. Other Charges.</p>	<p>7. <i>Land Revenue</i>— Cost of Government B. M. and sub-divisions of G. Survey Nos. G. Witnesses in Revenue Cases. Chavdis: Construction and repairs. Other Miscellaneous Charges. 27. <i>Administration of Justice</i>— Other supplies and services. <i>Note.</i>—Diet and road money to witnesses should be classified under this sub-head.</p> <p><i>Jails</i>—</p> <ol style="list-style-type: none"> 1. Dietary charges. 2. Hospital charges. 3. Clothing and bedding of prisoners. 4. Sanitary charges. 5. Charges for moving prisoners. 6. Miscellaneous supplies and services. 7. Contingent charges. 8. Extraordinary charges for live-stock and tools and plants (other charges)— <p><i>Lock-ups</i>— The same heads as 1 to 8 above.</p>	<p>Burial of paupers. Fees to Pleaders in Criminal cases. Vagrant charges. Way expenses of revenue process Servers. Postal, Telegraph and money order commission charges. Special. Acquisition and improvement of land for village sites. Purchase of and compensation for land.</p>

Note.—Charges on account of remittance of Treasure between Banking Treasuries and non-Banking Treasuries of between non-Banking Treasuries are provincial being remittances between treasury balances and are debitable to "25. General Administration—Treasury Establishment—Remittance of Treasure" and other charges on account of other remittance are debitable to "Account with the Reserve Bank".

1a. M. has a Permanent Advance (P. A.) usually from Rs. 50 to Rs. 100 to meet all small contingent charges including local purchases of stationery when permitted, and diet and fares of witnesses, complainants and prisoners under departmental rules. He also has to advance small sums for peons' and clerks' railway fares, etc., which are partly repaid in cash and partly adjusted by bills for expenditure incurred.

2. The account is simple; on the credit side we commence with the cash balance on the 1st April* (when possible, bills for expenditure should be cashed before 31st March so that the whole balance is intact on 1st April) and all sums obtained in recoupment by the encashment of cash order from H. D. C. or recovered out of advances or specially drawn in emergency to supplement the advance. On the debit side, it is convenient to distinguish some items in order that M. may know how the total expenditure is progressing compared with the Budget and Contract grants. H. D. C. keeps the Contingent Rgr. for the district and C can allow one Taluka to spend a larger proportion if another Taluka has spent less. But each M. is expected to keep his contract expenditure within the limits intimated to him. Diet money to witnesses, of course, must be paid on the spot whether there is budget provision or not. If M. is faced by heavy unavoidable expenditure on any legitimate head which he cannot possibly meet from the P. A. allotted him, he can draw the exact required sum on an Abstract Bill in the form usual for the class of contingency to be paid (A. G.'s Genl. letter 514 of 1915-16), with the previous sanction (when requisite) or on the countersignature of his controlling officer, and with the note "voucher will follow." See A. G.'s Circular T. M. 79-1, 1281, dated 19-12-13 and Art. 97 (8), Bo. T. M.

3. The form provides for the separation of the debits of Revenue *contract* contingencies and other contingencies, Majisterial (Witnesses,) and Jails (Forms C and G) and also for debit of advances; when Rs. 5 is advanced to a peon for a railway journey with goods, and he returns and refunds Rs. 1-4-0 and presents a detailed memo. with the cartmen's vouchers for Rs. 3-12-0 for railway and cart charges, the whole Rs. 5 will be recredited as cash and Rs. 3-12-0 will be debited to the proper heads. So too, advances made to cover bad coin and other deficiencies in village remittances (6 V. F. X).

*The register continues from year to year and is balanced up to 31st March.

4. When expenditure is incurred for witnesses or prisoners detailed debits are made in T. F. XV (Witnesses) or Jail forms (J. 5400-16) C. and G. (prisoners) and the vouchers belonging to those forms, if any, are kept with them. For other expenditure there is on the average not more than one debit per day at a Taluka and the debits are taken straight into T. F. XVI and vouchers are accumulated to go to H. D. C. with periodical bills.

5. Other heads of non-Contract contingencies for which there is no Taluka allotment (Remittance of Treasure beyond District, Burial of Paupers, etc.) are all put in (II), as they occur rarely and can be picked out without difficulty if an annual total is required. There used to be a practice of making all recipients of such contingent payments not only sign a bill as a voucher but also sign a contingent Rgr. or "General Receipt Book" separately. This wasted much time and labour, as such payees are not usually rapid scribes. The belief was that the recipient might deny payment, and, if there was only an entry in T. F. XVI and no signature, he could not be refuted. But it is not to be forgotten that H. D. C. will keep sub-vouchers for five years, after cancelling them and M has no need of further evidence on his record than the account entry and the fact that H. D. C. accepted and recouped the expenditure. (See also R. 4557-14; the cover of an unpaid postal article is an adequate voucher even if unsigned.)

6. When any contingent expenditure has to be incurred which cannot be met from the balance of the P. A. and for which a bill (para. 2) is not necessary, then the payee will submit his claim (unreceipted, *vide* A. G.'s T. M. 79-11-1858 of 25-2-15), and the bill will be sent to H.D.C. to be passed for payment and, on its return duly endorsed, the payee's signature and receipt stamp will be taken at the moment of *actual payment* on the analogy of Bo. T.M.12 and 97 (9A). Thus frequent harassing attendances of the payee at the Kacheri, which would tend to make respectable persons disinclined to supply goods to G., can be avoided.

7. Before 10th April each year, the holder of each P. A. must submit a certificate acknowledging that he is in possession of the full amount, part in cash and part in the form of paid vouchers not yet recouped. P.A. are held by C.P. and by all M. as part of the district P.A. and by C. I. as part of the Taluka advance. Each must acknowledge his advance to his superior so that finally, H. D. C. can be satisfied that the whole of the P.A. of the district is accounted for and then C will certify to the A.G. for the Revenue Department of the district not later than 15th April.

8. This form is for use in taluka office only (Government Resolution, Finance Department No. 2851/33 of 23rd February 1940). Other offices use standard Form No. Gen. 145-e for their accounts of permanent advances. Taluka Form XVI is opened every day, etc. The ledger is opened every day on which transactions occur. The date is written across the head of the day's entries. At the end of the month, the fact that the cash balance together with unrecouped expenditure makes up the total advance is proved in a short memo. M. will check this, verifying the balances, and will see whether the cash balance is low and whether there has been delay in recovering advances or recouping expenditure.

9. Bills in the C. A. C. form for recouping expenditure are prepared only by H. D. C. M. will send once a week—if the amount due justifies a bill—on Saturday all paid sub-vouchers with a simple list. He will not be responsible for classifying the items though he should separately show which he has debited to Revenue, to Magisterial, to Jail, and other heads. The memo will be like this:—

To H. D. C.

Sub-vouchers are sent as follows for recoument of P. A. :—

1 to 4	<i>Revenue—</i>	
	(i) Contract	2 4 0
5 to 7 and 9	(ii) Non-contract	1 2 0
	<i>Magisterial—</i>	
[Vouchers not required]	Witnesses	10 11 3
10 and 11	Jail	3 3 9
8 and 12	Other heads	4 4 0
		21 9 0

(Sd.)

M.

No other detail is required, and no office copies of the vouchers are needed. H. D. C. should not attempt to thrust more classification details on M. to save his own office from thinking.

10. It may also be convenient to note here that when an agen. (peon, clerk, etc.), is sent to receive payment of any bill at the Sub-Treasury, it is not necessary to take the agent's signature in a "General Receipt Book" (now abolished), but he should be asked to add his signature below that of the drawing officer on the bill (A. G.'s T. M. 17-1142, dated 13-11-14).

Remarks on Taluka Form XVII.—The Deposit Accounts.

1. Besides regular deposits brought into the G accounts under C. A. C. Rules, M. has several other kinds of authorised deposits which are—

(a) Deposits for the Bhatta and Journey-money of witnesses who are not to be paid by G but by parties ;

(b) Deposits for copies and searches ;

(c) Miscellaneous deposits of undisbursed pay, T. A. , suspense items, and so on, which have to remain for short periods in M's hands ;

(a) and (b) should be dealt with in the same way by means of :—

(i) a Ledger, separate for each person, showing what we received and how we disposed of the money ;

(ii) a Day Book showing the balance on hand of all deposits together and all cash transaction on the days on which they occur.

2. The form of Ledger is *T. F. XVII-A* :—

Note.—Form XVII-A is not needed for copies when the combined form on p. 287 is used.

T. F. XVII-A.

Name of Party—					Number of Case—		Signature of Payee (8)
Receipts				Payments			
Date (1)	Receipt No. (2)	Item (3)	Amount (4)	Date (5)	Item (6)	Amount (7)	
		Total ..			Total ..		

On the receipt side the items will be :—

- | | |
|--|-----------------------|
| (1) Deposits | } in cash or by M. O. |
| (2) Supplementary payments | |
| (3) Recoveries by V. P. P. | |
| (4) Receipts by transfer from other Courts or offices. | |
| (5) Any recoveries out of expenditure. | |

3. For (1) and (2) in every case a counterfoil receipt in this form—practically the same as R. T. 15—must invariably be given except when acknowledged on a M. O. coupon. The recipient of the copy when he attends in person should sign in (8) : R. 7375-10 abolished a separate Form for such acknowledgments.

COUNTERFOIL.		Receipt for Deposit made for <u>Bhatta.</u> copying fees, etc.			
(Containing similar particulars.)	Date (1)	No. of Case or of copy- petition (2)	Name and Address of applicant (3)	Amount received (4)	
					Rs.

(Sd.) Karkun.

Aval Karkun or Memr.

These forms are supplied in bound printed books with each receipt form machine-numbered.

4. The original deposit is sometimes insufficient ; sometimes M. is asked to send copies by V. P. P. ; and he may do so unless there is reason to suspect the *bona fides* of the request (L. R. Rules under section 213). For copies prepared on the strength of such a request, if the V. P. packet were then refused, recovery should be made by coercive process. But if the person making the request could not be found, or the order had been forged, there would be a loss of the copying fees. M. should avoid such risks when he does not know the parties but can always send by V. P. P. to known persons, pleaders, parties to suits. If the sum paid to a copyist or witness were found to be in excess and were recovered it would be recredited under (5).

5. On the expenditure side the items would differ ;—

In (a) there would be—

* (1) Daily Bhatta.

(2) Railway, Boat, or cart hire.

(3) Any special compensation.

† (4) Process fees or stamps or M. O. commissions.

(5) Surplus refunded to depositor, or transferred to another Court, or paid on his account to another head, such as fine recovered.

In (b) the heads would be—

(1) Copyist's fees.

(2) Cost of paper or printed forms.

(3) Comparing or translation fees.

(4) Search or inspection fees.

(5) Stamp fees or M. O. or postage charges.

(6) Surplus refunded.

Items 1 (if copied by the salaried staff), 2, 3, 4 are transferred to T. F. I as "Non-Tharavband items" *without any chalan*.

6. The Ledgers thus described are not bound volumes ; but single pieces of paper certainly not larger than half the size of this page for each case. For Bhatta these Ledgers will be kept fastened together in sequence of the Case Nos. by the Clerk of the Court till the case is fully disposed of, which means till all surplus balances and Bhatta deposits have been cleared off and all amounts due to and claimed by witnesses are paid and settled. When a case ends, all balances should be cleared on the last day of hearing if possible. Then the cleared accounts might very conveniently be filed with the case to which they relate and whose No. they bear. If the Magistrate of the Third Class hears cases Nos. 1 to 50, probably Bhatta will be deposited in only half of them or less. Thus the Ledger Case Nos. might be to 2, 5, 6, 8, 11, 12, 13, 15, 18, 21 and so on these gaps in the sequence do not matter ; the Ledgers can be filed in numerical *order*, even if the whole series is not there. When several officers (e. g., Magistrate, F. C. ; M. ; A. K. and Third Class Mag.) have independent Courts, the Bhatta and copy deposits and accounts of each can easily be kept separately and must be separated if different clerks are responsible for the balances, etc.

7. In the case of copies, the whole series must be there, since each application is numbered in sequence of receipts. But sometimes the papers of which copies, are sought are destroyed, or are in another office, or are not permitted to be copied. In such cases the application must either be returned and the deposit refused, or the application duly numbered must be filed with the Ledger account blank, or else balanced by refund of the deposit intact, and the reasons for refusal endorsed ; or possibly the application with the deposit can be sent to the other office for disposal and the reason for the absence of this No. from the series can be recorded in the file.

8. It has been found very convenient to combine the application for a copy with the Ledger account on a single sheet of paper ; a sample form used in Surat is on page 287. It explains itself in the light of what has already been said. It is now a Standard Form and sold to petition-writers and the like at 20 for 4 annas ; and they can charge their clients one pice for each form. The lower half is the "Ledger". If the application is made on ordinary paper the Ledger form can be attached to it by the receiving clerk.

9. The charges for paper (R. 9081-13) and for comparing fees in revenue cases are transferred to the credit of L. R. under Misc. Non-Tharavband items ; in Magisterial cases they go to XXI, Administration of Justice. Copy fees for copies made by G servants (except K., *vide* R. 7569-84)

* For all G officers giving evidence, etc., in their official capacity, this should be paid direct as a credit to Recoveries of Service Payments into the Day Book.

† Always paid for by the purchase of C. F. stamps and not in cash.

are also credited to G under the same heads. Sometimes M gets copies made by Section-writers at his own office ; sometimes he obtains them from K ; sometimes he has to ask C or P to send copies. The copy fees are paid or remitted to the proper person.

10. So long as a copy-application is pending, it remains in the "live" file. It is regarded as pending until the whole of the Ledger has been entirely cleared, e. g., it is not cleared if the comparing and paper fees have not been credited. When cleared it is initialled by M or the Magistrate and transferred to the "dead" file and kept in exact sequence of serial Nos. for the audit. By examining the "live" file an inspecting officer can (1) prove the correctness of the balance in the Day Book, (2) detect improper delays in dealing with petitions, (3) audit the accounts. If it is possible to obtain from any private party or from the records of cases in which certified copies have been produced a few copies actually issued from M's office, the audit could be improved by comparing the fees entered upon those documents with the entries in the Ledger.

11. To audit either the Bhatta or copy accounts, take the Day Book and see that for every entry for a number of days there are the corresponding Ledger entries; then reverse the test, and for certain No. of Ledgers see that there are exactly corresponding Day Book entries ; prove the balance ; and see that M has initialled each Ledger account when it is put aside as "dead".

12. As compared with the old T. F. V and the Ledgers of Bhatta, etc., it will be found that this method gives far less clerical labour and is more convenient as it gives the exact balance in hand every day and a ready means of proving it.

13. Since all copies have to be endorse in the following way, rubber stamp should be supplied to every officer (except K) who issues certified copies ; or else printed forms having this heading—

True Copy	
Signed	
Copy applied for.....	Words
Ready	Copy fee
Delivered	Comparing fee

K. whenever he issues a copy, shall enface these particulars, thus constituting a receipt for the fees Collected [R—(L.C.)—1094-30-9-24].

Day-Book.—T. F. XVII-B.

14. This will be the same in both cases.

Taluka Form XVII-B.

Day-Book of $\frac{\text{Bhatta}}{\text{Copy}}$ Deposits of the $\frac{\text{Revenue}}{\text{Criminal}}$ Courts, Bulsar.

Date (1)	Case No. (2)	Receipts (3)	Case No. (4)	Payment (5)	Balance at close of day (6)

For Bhatta of Courts the "Case No." means the No. of the Magisterial or Revenue (possessory or Assistance, etc.) case. To indicate the Court write thus:—"II-7"; "18 (Poss)"; and so on. This is the case No. put at the head of the Ledger as well as in (2) and (4) here. For copies the serial No. given to each application on its receipt will be entered in those columns. Every payment and every receipt are posted in T. F. XVII-B with no other detail than the case No. and the amount. When in one case Ledger there are several payments on one day, only the total goes into T. F. XVII-B. There is no column for total receipts, total payments and opening balance, because the transactions are not numerous and the day's balance can very readily be written down by mental calculation. At the end of the month (or even of the week if there have been numerous entries) the totals of (3) and (5) can be added up and the arithmetical correctness of the balance since the last proving can be established. Having found the Day Book balance, this should be agreed on the closing day of the month and at audit time with the Ledger balances in each of the pending "live" cases.

15. If it were desired to have separate monthly and yearly totals of any of the items of payment it would be necessary to sub-divide (5) into sub-columns thus:—

PAYMENTS.

Copy Fees (5a)	Cost of paper (5b)	Comparing fees (5c)	Search and other fees (5d)	Refunds and Post charges (5e)

but the payments falling under (5b) (5c) and (5d) and sometimes (5a) are to be separately collected and credited once or twice a month into T. F. I Non-Tharavband items and so the same object is more easily attained by totalling that Form. There is no reason for getting totals of (5a) because the fees are paid to various persons; and total of (5e) would be equally worthless. Hence it is not recommended that any such complication be introduced the audit can be very efficiently conducted on the specimen form as given; and if for any reason any one wants to get totals other than those obtainable from T. F. I it can be done with a pencil and paper from the Ledgers.

It is convenient to credit items under (5a) to (5d) not day-by-day but from batches of cases at one time fortnightly or monthly. No debit should be posted in col. 5 till the credit is actually made. Then the case Nos. and items in detail will be given in the proper cols. and the total carried as one item to T. F. I. This lump credit can thus easily be traced back to its elements in the ledgers.

Taluka Form XVII-C

(G. R., R. D., No. RAM-1061-87228-C, dated 28-12-1961.)

[Under Para. 8 TALUKA FORM XVII.]

Application for Copies.

Two annas Court-fee Stamp to be affixed here.]	To The Mamlatdar, Bulsar.
Postage Stamps in lieu of deposits (copying etc.) and of Court-fee Stamps are not accepted.	
Name of applicant. <i>Hirachand Lalchand on behalf on minor Kesrichand.</i>	Proper address of the applicant— Taluka or Mahal <i>Chorasi</i> Village <i>Rander</i> Street <i>Bania Wada</i> House No. (if any) <i>45</i>

Details of documents of which copies are sought.

*Deposition of all the 4 witnesses in Assistance Suit No. 5 of 1935.*Signature of the applicant (Sd.) *Hirachand Lalchand.*

[Details below this line should be filled up by the officer who issues the copies.]

Details of Receipt		Date	Rs. a. p.							
1. Cash	Receipt No. 9 ..	26-7-35	1	0	0	Register No.— 48 Date of admitting petition— 26-7-35 Date of delivering copy or other disposal— 5-8-35				
2. Money Order (as per coupon)	..	6-8-35	2	0	0					
3. Excess recovered by transmitting copies by V. P. P.—coupon attached.	..									
Total ..			3	0	0					
Details of copies given	Date	Search fee	Words	Copying fees	Paper fees	Comparing fees	Money Order or V. P. Commission	Returned to applicant	Total	Receipts of copyists (or petitioner for refunds)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Rama Vallabh's deposition.	5-8-35		225	0 5 3	0 0 6	0 2 3			0 8 0	<i>(Money order or V. P. receipt or coupon to be attached on the back).</i> <i>Received 1-12-63.</i> <i>(Sd) Dayabhai Lalbhai Copyist.</i>
2. Laxman Hari's deposition.			325	0 7 6	0 1 0	0 3 0			0 11 6	
3. Pema Khusal's deposition.			242	0 6 0	0 0 6	0 2 3			0 8 9	
4. Dajibhai Bhimbhai's deposition.			401	0 9 9	0 1 0	0 3 9			0 14 6	
5.						Postage	0 2 0	}	0 5 0	<i>A. B. Officer's signature.</i>
6.						V. P. Commission	0 3 0			
7.										
Total ..			1 12 6	0 3 0	0 11 3		0 5 0		2 15 9 *300	

*Rounded as per proviso (a) to Land Revenue Rule 142 (a) 9

The lower part of the form or some other paper similarly framed must be used for the account of every copy case. If therefore the applicant does not use the standard Form, one should be taken and debited (one pice) to the cost of giving the copy. Forms can be provided by Record Clerks holding a small stock as part of the "Permanent Advance" of forms.

For postage charges, see para. XIV (b), Ch. XIII (p. 212-213) High Court Circulars 1925, edition : F. 2616-05 does not apply to copies issued to applicants by post.

Remarks on Taluka Form XVII-D.—Deposit Accounts.

17. The rules for ordinary* deposits are given in the C. A. C. It is a Branch of Try. wore not dealt with in this Manual. It should be noted that Sub-Treasury Officer does not send any monthly *plus* and *minus* memo. for deposits, and therefore, must take the precaution of sending H. D. C. a Clearance Reqr. annually to make sure that the Taluka balance agrees with the Huzu.

18. The ordinary C. A. C. form of Deposit Register which provides for a number of repayments out of each single Deposit in 12 monthly columns horizontally was found unduly cumbrous for taluka use. An abbreviated form has been sanctioned in (R. 8489—12). It is the same in principle as the C.A.C. form but it provides only one column for repayments in which if necessary 2 or even 3 partial repayments can be noted and initialled by M without confusion, as illustrated. Deposits must be credited in the name of the payer, and not of the officer through whom they are collected.

19. Most of the deposits in a Taluka are of a stereotyped and constantly recurring nature such as "sale-proceeds of unclaimed impounded animals"; "decree-money realised in Civil Darkhast No. ". To avoid the endless repetition in manuscript of such entries, H. D. C. should draw up an approved list of standard abbreviations for the district, which should be printed on suitable small slips of paper and prefixed to each Deposit Register and to each extract sent by H. D. C. to A. G. Then the abbreviations can be used in the Taluka and the Huzur Rgrs. and in the returns sent to A. G. and much labour saved. The list found suitable at Surat was:—

<i>Criminal Deposits</i>		<i>Revenue Deposits</i>	
Sale-proceeds of cattle from X pound held in deposit for 3 months.	A (X pound)	Still-head duty on C. L. issued to Baroda shops payable to the suba of Navsari.	A. No.
Compensation fine payable after appeal period to Complainant L. M.	B.	(L. M.) Earnest-money of Sale-proceeds in Civil Darkhast.	B—Rs.— No. — year.
Sale-proceeds of perishable unclaimed property of village Z to be kept in deposit 6 months.	C (Z)	Out of (amount bid) Rs. Earnest-money for (Ganja) (Eru) shop for year 1913-14.	C. Ganja Eru(13—14)
<i>Note.</i> —Sale-proceeds of non-perishable unclaimed property are not to be credited to Criminal Courts deposits but they should be credited to "XXI—Administration of Justice".		Earnest-money for tender for Forest contract of (X) Division.	D (X Division).
		Revenue due to the Inamdar of (Piparia) for the village under management.	E (Piparia)
		Pay and Bhatta of (L. M.) transferred to Surat remitted from (Broach).	F (L.M.) (Broach)
		Excess Tagavi collection to be refunded (or credited to next year's (L. R.).	G.
		For boring a well by the Agricultural Department.	H.
		For measurement or classification work to be done by (special C. I.).	I.
		Compensation under the Act, payable to (L. M.).	L. A. K (LM)

The way in which the new form with these abbreviations is used is shown in the specimen. When any kind of deposit becomes obsolete or any new kind becomes frequent, an amendment in the list should be made. It is not intended that there should be a sign for every possible sort of deposit; but only for those sorts which *recur frequently*.

*Rents of Watan service lands in possession of non-Watandars or non-officiators if recovered into the Treasury (it would be better if they were paid direct) for payment to the Watandars or officiators, are to be taken to deposits, and not to Misc. L. R. as sometimes practised. (A. G.'s T.M. 11-1-1106 of 7-10-1916).

[Under 19, TALUKA FORM XVII]
Criminal Courts' Deposits, Taluka Bulsar, 1912-13.

Receipts					Repayments			
Date of receipt (1)	Serial No. (2)	From whom (3)	Nature (4)	Amount and Initial of S. T. O. (5)	Date (6)	Amount and Initial of S. T. O. (7)	Lapsed and credited to G. (8)	(9)
16th January ..	1	Sheikh Abdul Sheikh Lal ..	A (Vanawadi) ..	Rs. a. p. 10 0 0 A. B.	1/4	Rs. a. p. 3 0 0 A. B.		
					3/4	7 0 0 A. B.		
				Total ..	10 0 0			
Do. ..	2	Patil Vaghsingh Shersingh ..	C (Abrama) ..	5 0 0 A. B.	1/8	5 0 0 A. B.		
				15 0 0				
25th January ..	3	Sonji Bhil through Mag. II Cl.	B (Fakir Mahmud) ..	5 0 0	5/3	5 0 0 A. B.		

Revenue Deposits

6th January ..	49	Haribhai Jibhai	For Partition S. N. 16 of Me.	5 0 0	8/10	1 12 0		For C. I.'s pay—credited to Recoveries of Service payments.
					21/10	0 6 0 A. B.		For Tippan fees—credited to L. R. Non-Tharavband items.
					4/11	1 0 0 A. B.		Cost of B. M.—paid to C. I. to recoup his P. A.
						1 14 0 A. B.		Refunded.

20. The form should be so arranged that as many of the deposits as possible can be dealt with on one page. The practice of making (3) and (4) narrow and of writing the kinds and descriptions over 4 or 5 lines is very bad. In this (as in all other Regs. requiring to be totalled) the least amount of labour is caused when the greatest number of entries is got upon one page.

TALUKA FORM XVIII

Price Register
of

19 .

Taluka

Zilla

for the month

Articles (1)	Seers per Rupee by $\frac{\text{weight}}{\text{measure}}$			Weight in tolas of one seer by measure (5)	Seers per Rupee by weight (6)	Remarks (7)
	1st (2)	16th (3)	Average (4)			
	Seers chha-takas	Seers chha-takas	Seers chha-takas	Totals	Seers chha-takas	
Jowari						
Bajri						
Rice in husk						
Cleaned rice						
Wheat						
Maize						
Kodra						
Ragi						
Italian Millet						
Wari						
Tur Dal						
Gram						
Mug						
Udid						
Matki						
Wal, Pawte						
Kulith						
Tobacco						
Chillies						
Betel-nut						
Jaggery						
Sesame						
Linseed						
Castor-seed						
Safflower-seed						
Niger-seed						
Groundnut in husk						
Groundnut-seed						
Cotton (with seed)						
Salt						
Fish						
Iron						

Note:—1. In the case of articles sold by weight columns 5 and 6 will be blank.

2. A seer by weight is a standard seer of 80 tolas. A chhatak is one-sixteenth of seer.

Articles (1)	Seers per Rupee by $\frac{\text{weight}}{\text{measure}}$			Weight in tolas of one seer by measure (5)	Seers per Rupee by weight (6)	Remarks (7)
	1st (2)	16th (3)	Average (4)			
	Price per nut.					
Coconuts	Rs. a. p.	Rs. a. p.	Rs. a. p.			
	Price per Bombay maund					
Firewood	Rs. a. p.	Rs. a. p.	Rs. a. p.			
	Price per 100 bundles			Average weight of bundle— tolas		
Dry grass	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Jawari Kadbi						
Bajri straw						
Rice straw						
	Average price each					
Plough	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Bullock						
Sheep						

- Notes—1. Prices for the Taluka (or Mahal) town to be shown. The prices should be those of the market day nearest the dates mentioned.
2. Articles not prescribed for the taluka should be crossed out. If other articles are prescribed, they should be added in manuscript.
3. Causes of fluctuations in price of 10 per cent and upwards should be briefly explained in the column of remarks.
4. This form is to be forwarded to the Director of Agriculture, Poona, on the 20th of each month.

Station

Date month 19 .

Signature of Mamlatdar or Mahalkari.

TALUKA FORM XVIII-A.

Price Register of wholesale prices—
Taluka
Mahal

District

for the month of

Articles	Rupees per (standard) Maund									Remarks
	On 1st			On 16th			Average			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

Articles	Price per 100 nuts									Remarks
	On 1st			On 16th			Average			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

Articles	Price per 1,000 pounds									Remarks
	On 1st			On 16th			Average			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

(1) Prices for the Taluka or Mahal town should be shown.

(2) The articles of which the wholesale prices are to be recorded will be the principal articles of agricultural produce defined in L. R. R. 19.

(3) See L.R.R. 19-A (2) (x) for instructions as regards the variety of the crop whose price is to be recorded when there are more than one variety of the same crop.

(4) See Government Resolution, Revenue Department, No. 1016/39, dated 26th March 1940, regarding the responsibility of the Mamlatdar or Mahalkari regarding accurate collection of information.

(5) This form is to be forwarded to the Director of Agriculture on the 20th of each month.

Abstract showing the average of wholesale prices from January to September—L.R.R. 19. 7.

Name of article	Average wholesale price for the month of										
	January	February	March	April	May	June	July	August	September	Average	
	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.	
											Per maund.
											Per 100 nuts.
											Per 1,000 Pounds.

This abstract should be forwarded to the Director of Agriculture, on 1st October of each year.

Remarks on Taluka Form XVIII.

1. This Rgr. is to be kept also by Mahalkaris. It is compiled in the standard form (R. F. 440) and printed forms must be used.

The form is to be printed in double sheets. It can then be used either for binding up as a Rgr. or, after cutting, for the periodical return. (R. 92—24—24-1-24).

2. In each taluka the staple products of the locality should be shown. Those in the sample form are merely examples. The prices to be recorded are those for articles in common use by men earning not more than Rs. 50 a month. For this purpose a list of the local trade names of the varieties of grain for which prices are reported should be prepared after careful local inquiry and permanently maintained with the form, a copy being sent to the Director of Agriculture. A variety commonly used and mentioned in the list will sometimes be ousted from a local market by another variety of the same article. In such case, figures showing prices of a new variety should be marked with an asterisk in the Form for the month with a note that this new variety is not in the sanctioned list. Names of such new varieties should then be reported to the Director for approval, and entered in the list. No alteration in the names or order of entry of commodities may be made without approval. If the Military authorities desire to know regularly the prices of any other commodity or variety, the Director should be asked to allow its inclusion.

3. The price of such iron as is ordinarily used for agricultural implements should be recorded. Also for plough-bullocks, and sheep, the prices should be for an average bullock such as would be purchased by an ordinary rayat and for a medium sized sheep. The price of a specified quality and variety of fish should be given in Talukas where fish is largely consumed.

4. The prices at the Taluka or Mahal town are to be recorded *about* the 1st and the 15th of each month, and the average of the two prices is then to be deduced. Where there are fixed market days the prices recorded should be those obtaining on the last preceding market day, or on the 1st, 2nd, or 3rd, or 15th, 16th, or 17th, if any of those days is a market day, when prices are given in money, half a pie or more is taken as one pie, and less is disregarded.

5. The information should be collected by an experienced clerk specially deputed by M. Prices are first to be recorded in local seers to the rupee, or other local measures or weights as shown in the standard form. In the case of cotton the price of the seed-cotton should be given; in the case of tobacco, the price of the cured leaf ready for market. When the produce of a new harvest begins to come to market, the price shown should be distinguished by a remark from the price of the old produce. The prices to be recorded are the retail prices, i.e., the prices at which individuals purchase the articles in the bazar, and not the prices at which traders purchase them in large quantities.

6. When grain is sold by measure the contents of the seer measure should be weighed against rupees (which may be considered as tolas). This must be done separately for each kind of produce which is sold by measure because different grains and different qualities and varieties of the same grain will give different results. It is not intended that the actual test should be made on each occasion but it should be made and recorded for all grains sold by measure once a year at the end of April when the Rabi grain is well in the market and thoroughly dry and once at the end of November for Kharif grain. The April results should be used for calculating prices throughout the year and the November figures noted in the remarks column for comparison only.

When C is satisfied that sufficient data are available to establish the average weight of dry measure seer of all the grains on the Taluka list which are sold by measure he may with the concurrence of the Director of Agriculture frame a statement of such weights. A copy of the statement should be permanently maintained with the form and a copy should be sent to the Director of Agriculture. When this has been done Columns (5) and (6) may be left blank for all articles, unless any new article or variety sold by measure is entered in the form, when it must be weighed until its average weight is established.

Bundles of fodder should be similarly weighed from time to time, and the result noted: to get a fair average weight care should be taken that the bundles tested are not specially large or specially small. One lot of 20 bundles should be weighed, and then another and so on, 3 or 4 times. Then the average weight of 20 bundles can be calculated; and the average standard weight of *one* bundle entered in (5).

7. The Rgr. should be punctually filled in, and signed by the karkun writing it and by M who should also make personal tests of the equivalent in weight of the measures at least twice a year, and note the result in the column of remarks before despatch to D. Ag. When there is marked rise or

fall in prices M should add his opinion as to the cause ; a copy of the Form is to be forwarded on the 20th of each month to the Director of Agriculture. The original must be carefully bound for preservation at the end of the year. The form is first prepared as a loose sheet and then finally it is bound in the Rgr. If at any time prices are very stationary and there are hardly any changes as compared with last month, forms and clerical labour might be economised by writing the figures for a second month in the same form in different coloured ink in such a way that the prices of both months can be clearly read. The Director might then be advised on the 20th in a brief memo. that "all prices are same except....." This device for saving work should never be adopted for the April or Nov. returns nor when there are more than five changes in the month nor for more than two months. Since the Director gazettes the prices, no extracts or certificates for purposes of grain compensation allowances are any longer allowed to be given (R. 2880-13).

Note on Averages.

8. Ordinarily if there are three markets and the prices are 30, 40, and 50 for the same article we should be justified in reporting the average as 40. But if in two of the markets there have been no sales at all so that the price is blank while at the third market the price is 60, clearly the average is not 20 but 60. This mistake of dividing by the full number of markets even when some of them make no returns has been actually made. Again, suppose of the three markets one is a big market with very many transactions while the other two are very small and distant with hardly any transactions at all. At the big market the price is 30 while at the two small markets it is 25. Clearly the fair average to report is 30 and not $26 \frac{2}{3}$. If any merchant went to the Tuluka to buy that article on the faith of the report that the average price was $26 \frac{2}{3}$ he would be deceived and would blame the reporting officer for leading him to think that the ordinary average price was $26 \frac{2}{3}$ when actually it was impracticable to obtain any supplies at less than 30. Therefore in reporting averages M should be careful to consider the *quantity* of transactions and not blindly follow the mere figures from each market. If there are sales in one fortnight, but none in the other, one of the price columns will be blank ; and the average will be the single reported price.

T. F. XVII used to contain a section for wages ; but it is now ordered that fuller details be given in a special form T. F. XVIII-B. This is clear enough, with the explanations which are in the order, R. 1091/24—2C—10—24.

TALUKA FORM XVIII-B—WAGES.

9. There is in addition to these continuous records of prices a special quinquennial wage census due in 1931 under G. 2382-11. It is prepared under the direction of the D. Ag. The D. I. L. R. is locally responsible, and should make arrangements in good time, and study the directions. The districts in which it is prepared are Thar and Parkar, and Sukkur ; Kaira, Broach ; E. Khandesh, Sholapur, Satara ; Dharwar and Ratnagiri. Certain railway stations and certain cities are also censused. The special forms and instructions for this census are not included in this Manual. Nor does this census supersede the record of wages in T. F. XVIII-B which is desirable to supplement and check the census (R. 4241-17), and give more details of fluctuations within the tracts—

	(a)		(b)		(c)		Remarks
	Day	Month (1)	Day	Month (1)	Day	Month (1)	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
<i>Skilled Labour—</i>							
Carpenter							
Blacksmith							
Mochi							
<i>Ordinary Labour (2)—</i>							
Man (4)							
Woman (5)							
<i>Field Labour (3)—</i>							
Man (4)							
Woman (5)							
Child (6)							

Date

Signature of Mamlatdar.

(1) The monthly rates are not to be calculated at 30 times the rate found to be paid daily; but a monthly rate is to be recorded only when the practice of paying monthly is also found to exist.

(2) An ordinary labourer is a load-carrying coolie, a well-digger, a mason's or carpenter's assistant, an earth-worker, a labourer who clears the silt from a water-way or canal or who makes an embankment.

(3) Field labour includes ploughmen, sowers, reapers, weeders, transplanters and all workers who are engaged in agricultural work.

(4) Man = Able-bodied man between 20 and 45 years of age.

(5) Women = Able-bodied woman between 15 and 40 years of age.

(6) Child = A boy, or girl below 15 years of age—

(a) Usual rate of cash wages when no other remuneration is given.

(b) Do if grain is given in addition to cash.

(c) Usual value of such grain given in addition to cash. Both (b) and (c) must be filled, unless (a) alone is used.

Remarks on Taluka Form. XIX.

Register of Rainfall,

Taluka 1930.

Month—*January*

Date	Rainfall		Remarks
	Inches	Cents	
1st			
2nd			
& c., down to 31st			
Month's Total			
Previous Total			
Total from January 1st			

Dated 1st February 1930.

(Signed).....
M.

Remarks.

This Rgr. is to be kept at Taluka Kacheris and at other places to which gauges are supplied. A bound volume of printed sheets is supplied to last several calendar years.

2. The gauge should be placed in an open space with no trees or buildings within 30 yards. It should be firmly fixed. The rim should be one foot above the ground, accurately level, truly circular and 5 inches in diameter. The rain gauge should be examined regularly every day at 8 a.m. exactly and the Rgr. filled in, whether there has been rain or not. When there has been no rain, the fact should be indicated by the entry 0 inches, 0 cents and not by dots a dash, or a blank. During heavy rain the fall should be measured more frequently so that the receptacle may not overflow taking care also not to remove the bottle more than a few second or lose part of the fall. Unusually heavy falls should be measured up on their termination, and particulars entered in the remarks column, but care must be taken to include the amount in the day's fall. Whenever the rainfall is measured, the gauge should be carefully emptied. Care should be taken in pouring the water from the gauge receptacle into the measure. When measuring, the measure glass should be stood on a level surface and the eye should be on the same level as the surface of the water. The height of the general surface of the water is to be read off, after allowing for the extent to which the edge of the water creeps up the side of the measure.

3. In the column of remarks, M. should after each considerable fall or break and generally for each month of the cultivating season (June to October) note first, whether the fall was sufficient, normal, or otherwise; secondly, whether it was particularly beneficial or injurious to any staple crops (specifying them), or whether any defect or disease in crops is attributable to any particular fall or to absence of rain for any period; and, thirdly, whether the rain promoted or retarded any agricultural operations (to be specified); with such additional remarks on the nature of the season and state of the crops as may be called for.

4. Weekly returns on Service Post-cards should be submitted by M. direct to C every Monday *forenoon* or such other day as, having regard to postal facilities between the taluka and the Huzur, C. may prescribe, showing the rainfall registered each day up to 8 a.m. on Monday, and containing copies of the remarks as above. Copies of these returns should at the same time be sent to P. C. reports weekly to the Cmr. and will prepare from M's reports the district weekly season report for despatch to G. on Tuesday evening (R. 749-88 and 2689-02) and then should send on M's reports in original to the Director of Agriculture (*see pp. 1323-5* Compilation of Standing Orders in Revenue Department, Vol. III).

P is required to inspect the rain-gauges when on tour. A standard form has been prescribed for the inspection (G. 4848-94), which should be submitted through C. to the Director.

5. In some talukas, rain-gauges are supplied to dispensaries as well as to the Revenue Kacheris. No return should be sent by the officer-in-charge of the dispensary. M. should submit his return, as prescribed above, after comparing his figures with those recorded by the dispensary. The one gauge will thus be a check on the other, and mistakes arising from carelessness or otherwise will be avoided, though of course exact agreement between the two gauges is not to be expected.

6. Where a gauge has been supplied to the dispensary *only*, M. should obtain the figures from the dispensary, and submit the return; and should make his remarks in the dispensary Rgr. which after the end of the second year should be transferred as a C. (5 years) record to M's office.

TALUKA FORM XX
Agricultural Return I

	Total No. of Village in each class.	Details of crops according to class (usually about 18 or 20 in most Districts).					Gross sown area.	Deduct twice sown.	Deduct sown in un-assessed land.	Net assessed sown area.	Add fallows.		Total area occupied for cultivation.	Culturable waste unoccupied		Not available for cultivation		Gross area (6)+(7)+(8)+(9).	Total Number of fruit trees (11)
														Assessed.	Unassessed.	Forest.*	Other (including unculturable).		
														7(a)	7(b)	8	9			10
(HEADINGS FOR T. F. XX)		a	b	c	d	and so on					Khalsa	Inam	9+10+11+12	8	4	6(F)	5+6 (a)+7	3	Corresponding cols. of T. F. VII-A.
Surveyed— 1 Rayatwari (By Survey groups) Village A Village B																			
Total Rayatwari	25	[Vide full schedule of classes of crops appended to V. F. XIII].																	
2 Non-Rayatwari Village L																			
Total Non-Rayatwari	3																		
3 Alienated Village P																			
Total Alienated	7																		
Estimated— 4 Non-Rayatwari																			
Total Non-Rayatwari	2																		
5 Alienated Village X																			
Total Alienated	4																		
Taluka Total																			
Ag. R. No. I Taluka A																			
" B																			
" C																			
DISTRICT GRAND TOTAL —		Heads in Agric. Tables I & II						Table IV(14)	A—II (5)		A—II (4)		A—II (3)	A—II(1)	A—II (2)	A—I (4)			

In reporting to D. Ag. give the Taluka totals separately and lastly the Dist. Total. In 1931, 1936 & c.. (when D. F. IV is also due) give in addition the "Tenure group" totals (for the whole Dist., not by Talukas). *This distinction will be observed only in the T. F. and the Tal. Return to the Huzur; not in the Huzur L. R. Statistics (T. F. VIII-A), vide 7 T. F. XX. For filling (7) to (9) and for disagreement of (6) with Return to Director of Agr.

Remarks on Taluka Form XX—Crops.

M. will receive from every K. the forecast reports as directed under V. F. XIII. These he will compile and submit to the Director of Agriculture on the due dates in the standard form given on page 176 (S. & D. form April 6-e) (R. 5920-15).

He will not require fresh reports from K. for his 5th Cotton forecast (*see* p. 176).

2. M. will receive not later than 31st May the totals of V. F. XIII (with details of fallows) as thereunder directed. He will compile these in T. F. XX which will probably require fewer separate columns for different crops than even the village form, because several kinds of crops are here added together. The full number of heads (R. 11541-15) for detailed crops required (for G. of India Form. A 3) in the Presidency is given, as in the District Forms, but in any one Taluka we are unlikely to find all of these crops and of course those which do not exist will not be provided for, and no head in excess of these will ever be added without the orders of the Director of Agriculture; as many of the prescribed heads for kinds of fallow in V. F. XIII, *see* p. 173 as found necessary will be provided in abstract of fallows.

3. When the totals of the crops have been posted then the remaining columns (1) to (5) will be compiled from V. F. XIII and (7) to (9) will be compiled from the Maujewar Terij T. F. VIII-A, and (6) (10) agreed with it, except as noticed below.

4. In V. F. XIII the Khalsa and Inam crops are given separately, but they will be posted in this form in one line and the distinction between Khalsa and Inam fallows is wanted only in the fifth year 1931, 1936 by C for purposes of D. F. IV, but the D. Ag. does not require any such distinction.

5. When M. has made the total for each of the crops or groups of crops he will add at the foot an estimate of its anna valuation, *see* note 270 to the L. R. Rules, 1921; this he will base on his observations on tour, the forecast reports of K., consultation with C. I. and any other information available. He will not require K. to make reports or estimates, as this estimate is intended for the Taluka as a whole.

6. For each village the total area accounted for, as shown at the foot of V. F. XIII, is the area occupied whether assessed or not for agriculture including land free or specially reduced. Therefore the total area accounted for in T. F. XX after subtracting the small amount of cultivation in unassessed land will be equal to the total of T. F. VIII-A (9) to (12). But this is subject to the qualification that, since T. F. VIII-A was made up in the preceding July-August, whereas the crops have been inspected from November to May, there will be small changes in occupied area bearing crops as compared with T. F. VIII-A. This discrepancy is unavoidable and does not require to be reconciled.

7. For all unsurveyed areas estimates of the area and condition of crops are required (*vide* Manual of alienated and non-rayatvari villages). There is therefore no area in Bombay which will be finally classed as "Statistics not available" but the separate totals of "Surveyed" and "Estimated" will show for what proportion of the total area the statistics are not accurately available. From these estimates M. will fill the columns for unculturable and unoccupied, etc., but in L. R. statistics these areas are all treated as "alienated" and deducted in one lump; so this will constitute another discrepancy between agricultural and administrative statistics.

8. When M. has completed the posting of T. F. XX, which is henceforward to be kept for not less than 30 years and will be available for the use of Settlement officers, or for any other statistical purpose, he will report to the Huzur the figures required for Ag. Rn. I. The agricultural statistics are published by the G. of India in a separate volume, and it is therefore necessary to account for the Taluka and District area in this return independently of the account given in D. F. I, but the Agricultural Return compiled in June cannot possibly agree exactly with the Talebands compiled in August. The accuracy of the Agricultural Return will be secured if M. sees that the abstract at the foot of V. F. XIII is correct. The totals must reach the Huzur by 20th June and must not be delayed so as to interfere with the Cash Allowance or L. R. Statistics or other work falling due later in the season. No gunters will be reported to the Huzur but all totals will be in the nearest number of acres, 20 gs. or more being taken as one acre and less than 20 gs. as nothing.

9. He will then compile the abstract (a) of irrigated crops exactly like the abstract of V. F. XIII and (b) of classes of fallows from the sub-columns in V. F. XIII and (c) of fruit trees. M. must remember that just as there is fallow in Inam land situated in a Khalsa village, so there may be fallow in Khalsa land in an Inam village; in D. F. IV, we want to keep these distinct. The Irrigation abstract will contain those details only which are given in the specimen, V. F. XIII. At the Huzur, the taluka details are consolidated in the same form and same detail for transmission to the:

Director of Agriculture before 1st July. As in the Village form, the area of each kind of irrigated crop is given gross (*i.e.*, without deducting twice-cropped areas), but the area under each kind of irrigation is given nett.

10. Information regarding the area irrigated by wells is required to be furnished every year by the Collector to the Commissioner, by 15th of October, which should give the total irrigated area as exhibited in the irrigation Abstract of V. F. XIII and not the net irrigated area obtained by deducting the twice cropped area from the total area and Commissioners are required to furnish this information to Government in P. W. D., by 15th November every year.

11. M. will compile from the village details (*see* p. 174) a statement of the net area irrigated under each of the three kinds of G. canals or Irrigation Works; though it is only for (3) "Works for which no accounts are kept" that the Irrigation Department rely solely on our Returns. And besides the statistics he furnishes to the Director of Agriculture, he will send to the Executive Engineer (*a*) the above details of irrigated area, (*b*) the net cropped area of the whole T from T. F. XX (4). The P. W. D. also requires an estimate of the value of the crops grown under irrigation for col.(6) of their Table III. (W. I. 10,755). M. should obtain through C. from the Director of Agriculture a statement of the ordinary outturn of the 12 anna crop of each kind usually grown for each irrigation work; adopting the price ruling about a month after the harvest. On these data, he can calculate the value by rule of three (R. 9236-19), according to anna valuation. He will add notes of any important variations in the sources of irrigation (as distinct from actual crops irrigated), such as the opening or extension of a canal. The gross crop of fruit trees will be (*i*) those counted under V. F. XII (5), p. 166 and 173 and shown in T. F. XX (11); (*ii*) those whose *area* is given under T. F. XX, Head III (details of crops).

For notes on anna valuations, *see* the Land Revenue Rules (1930.)

T. F. XXI—Vital statistics.

—	Population by census of 1911	1914-15				1915-16
		Births	Deaths	Epidemics*		(Repeat)
				Small pox*		
				Cases	Deaths	
Village				$\frac{U}{V}$	$\frac{U}{V}$	
Surveyed—						
1 Rayatwari—						
Survey group I						
Abhwa ..						
Abrama ..						
Nahigaon ..						
Survey group II						
2 Non Rayatwari—						
3 Alienated						
and so on ..						
Taluka Total ..				$\frac{U}{V}$	$\frac{U}{V}$	

*U—Unvaccinated (or uninoculated). V—Vaccinated (or inoculated).

Remarks on Taluka Form XXI.—Vital Statistics.

M. will receive from each Patel whenever there is an epidemic disease in his village daily returns in V. F. XIV-C. He will consolidate these reports and send a daily report to the Assistant D. P. H. This consolidated report will show all the villages reporting the cases and deaths separately. It will be in the same form as V. F. XIV-C. When there are more epidemics than one in the Taluka the return for each disease will be separate.

2. M. should make a Rgr. of all the villages in the Taluka (arranged as always by Tenure and Survey groups) with the population of each village and should mark each village which reports any epidemic. When the epidemic comes to an end, the *last report* received from the village will show the total number of cases and deaths from the commencement of the outbreak; or if the outbreak is not ended on the 31st December, the figures up to the 31st December should be taken. Then M. should write against each village the number of cases and deaths that have occurred during calendar year. He can then destroy all daily reports; and he need not keep office copies of his consolidated daily report if he takes trouble to see that each daily report received from the village agrees arithmetically with the last report, i.e., if it brings forward the correct number of cases and deaths from the beginning of the outbreak. It is not the duty of M. to investigate epidemics or epizootics, but to take steps to get professional men despatched to deal with them and to give them all help he can.

[These statistics do not go into the General Admn. Report but are separately dealt with in the Public Health Dept.]

3. Then at the end of the year he will receive from each village in which there has been epidemic disease the totals of V. F. XIV-B which will also show how many cases and deaths occurred amongst the ^{vaccinated} ———. He will be able to check these totals with the totals noted from the last daily ^{inoculated} returns as above described, and also he will then be able to send the consolidated statement to C. and to the Deputy Sanitary Comr. showing the number of villages attacked by the epidemic and the number of cases and deaths amongst the vaccinated and inoculated, and amongst the unprotected. He will also receive from each village the total of V. F. XIV and can compile this (by posting it against the village in the Rgr. described in the last paragraph) into a Taluka total of births and deaths which he would keep on record. He need not report it to the Huzur because C. receives a District summary monthly from the Asst. D. P. H.

4. This is the form in which he should record any significant fact about emigration of depopulation or immigration, e. g.,

“Many people left village through fear of an evil spirit.”

“A large number of person from Hyderabad State immigrated and settled in the scarcity of 1900-01”.

“People are emigrating to Bombay to work in the Mills.”

Cattle Diseases.

T. F. XXI-A. This is the same as V. F. XIV-C: and is used to consolidate and transmit reports of epidemics. Only a column for name of village is inserted (R. 7510-24—17-12-1926): Standard Form R. T. 21.

5. On receipt of a first report of the outbreak of a cattle disease, M. will endeavour to arrange for veterinary assistance and will transmit a copy of the report immediately to the local Veterinary Officer and also to the Superintendent, C. V. D.

6. He should add together the total attacks and deaths reported by the Patels, each week on Monday and send a consolidated return (in the same form) to the Local Veterinary Assistant Surgeon with duplicates (carbon) to P. and also to C. for information. These latter officers will not compile or preserve the statistics; the information is sent to enable them to take steps to procure assistance or take any other possible measures. The annual statistics for the Administration Report are obtained by C. from the Superintendent, C. V. D.

Remarks on T. F. XXII (Quinquennial).

This is the same as V. F. XV 1931, 1936, etc., and is compiled after the abstracts are received on February 1st (R. 6368-16). One line is given to each village and the villages are arranged by the usual Tenure and Survey groups.

For expenses of sale, summons, and court fees, and peon's fee (3 as.) see also R. 2459-83, 2827-02. Sufficient establishment must be provided to carry out the decrees effectively (R. 705-00). If property is concealed and subsequently discovered, application for fresh process should be made under R. 7537-03.

When a decree is completely satisfied or withdrawn, the entry should be struck out with coloured pencil or otherwise, but so as not to be obliterated.

3. Recoveries are usually made at the village. If plaintiff is in or near the village K. and Patel should cause the defendant (or the purchaser of his property) to pay direct to plaintiff and obtain plaintiff's receipt to send to M to satisfy the decree or part of it. Thus there will be no entry in village accounts. But if plaintiff is absent and the money must be sent to Taluka for credit to Alahidavahi T. F. XVII-C (R. 1950-29-3-27) the payer should pay it himself at the taluka *if convenient*. But a poor tenant should not be made to go long and expensive journeys; K can credit the amount in V. F. IX and give a receipt, as shown in the specimen form.

For an interesting discussion of the cost of these suits and the fees, see R. 1880-88. And for one-fourth fines payable to the superior holder (9586-84) and special steps to reduce the number of suits in the Konkan, see R. 5780-15.

Expansions of the Day-Book.

For the Taluka the subject belongs to the Treasury branch and we have here only a few remarks to make on the general principles. The form of these expansions both for receipts and for payments would be this, in general:—

Expansions of Day-Book.

Serial No. Chalan of Voucher	From To whom	(3)			Total	Initials	Remarks
		Head A	Head B	Head C			
(1)*	(2)				(4)	(5)	(6)

* Write the date as a heading across the column.

2. Such forms are wanted only when credits or debits are too numerous to be conveniently totalled monthly or yearly direct from the Day-Book. Of course to write an entry in detail into a subsidiary Rgr. and then transfer the total to the Day-Book is more work in the aggregate than direct entry of every detail in the Day-Book. But it is justified when the labour of taking out periodical totals from amongst the other entries in the Day-Book would be excessive. The Form requires the following remarks:—

(1) This may be omitted if machine-numbered counterfoils are used; the column is optional and depends upon the system.

(2) Sometimes these payments are received from the same people over and over again. For instance, from a Sarkarkun or from the licensee of a country liquor shop. Suitable abbreviations should be adopted; if Pestonji Limjibhai is the licensee of C. L. Shop No. 47 for the year, instead of writing all this out every time, "C. L. 47" or something of the sort will do much better. Sometimes it even happens that we have a Subsidiary Rgr. such as a counterfoil book under the Expansion Rgr. itself. In that case in (2) we should not enter names, etc. over again, but we should quote the numbers of the counterfoils covered by the credit; e.g. "Form No. 6 to 11".

(3) There must of course be at least one head, but the total number of separate heads in this column will depend entirely upon the departmental instructions and requirements. The general principle should be that no further details should be given than are required by A. G. for the posting of his accounts or by C and the Cmr. for administrative control purposes. The multiplication of heads should be avoided as much as possible.

Let us suppose there are ten sub-heads under one Expansion Rgr. ; but three of these are used at one season of the year and seven at quite a different season. Obviously if we combine all ten heads in one Rgr. we shall then during half the year have seven heads always blank and during the remaining part of the year three heads always blank. Therefore it would economise space and the bulk of Rgrs. to separate these. For this reason the Excise Subsidiary Rgr. should not deal with toddy and country liquor licence fees in the same Rgr. because the seasons at which the income flows in are quite different.

(4) When in the Day-Book a separate total for each head is required to be posted (4) is no use and should not be provided. But if the total is required as well as the sub-heads or if the total is needed for any other purpose apart from the Day-Book, it may be kept.

(5) Totals in words are not required. M. must see every day that the correct total has been carried forward to the Day-Book. The usual method is to see what entries there are in the Day-Book and trace them into expansions and initial the expansions ; but every ten days or so M. should reverse this test and should cause all the Expansion Rgrs. to be placed before him and should look at each one and if it is blank he should initial it. If it has any entry he should see that that total on whichever day it was last made up has been properly carried to the Day-Book. This reversal of the test is important, as otherwise there might be a fraudulent neglect to carry into the Day-Book the totals in the Expansion.

3. An important general point in connexion with these forms is that we should get as many entries upon each page as we can. We should not use four or five lines for one entry if we can possibly make one line do. The reason is obvious. The Rgr. exists for the purpose daily, monthly, and yearly totals. Therefore the fewer the number of pages to be totalled the better.

Revenue Advances and the Half-yearly Returns.

These returns like the Wasul Baki are to be based upon *departmental* figures in order that they may be compared by the Cmr. with the A. G's. figures and thereby erroneous compilation of accounts may be avoided. The Revenue Advances with which we have to deal are (at present) those for Tagavi ; restoration of B. M. in occupied lands ; cost of Pot Hissa Phalni or sub-division measurement under the R. R. Act ; Special Surveyors (C. I.) deputed on partition (Watan) and measurement work ; P. W. Irrigation Works under R. 4793-14 ; and for Refunds (F. 4281-05).

2. Tagavi is dealt with in a separate Manual. Accounts for B. M. and Pot Hissas and special Surveyors are dealt with in the Manual of the Land Records Department up to the point when they go into the Taluka Ledger ; (but the amendments of the L. R. C. in 1913 no longer make recoveries in advance for Pot Hissa Work necessary, or very desirable, since recovery can be effected after the demand is exactly ascertained as arrears of L. R.). No accounts dealing with the P. W. advances have yet been framed. The general principle of all these accounts is this :—

3. Each K. will have accounts by which he will know from which individuals the village balance for recovery is due and the accounts of expenses will be kept by the C. I. or other departmental officer according to the departmental orders. In the case of Tagavi M. alone keeps the detailed accounts of individuals. K. merely collects the amounts from individuals according to the orders received from M. Post-recovery is now adopted for the Special Measurement Advances, and the individual accounts are not kept as deposit items by M. The account of expenditure and recoveries is for the whole district—unless it is possible to employ for a time a Surveyor in one Taluka only. When the cash is received in Deposit in advance, it ought to be easy to recoup the expenses of each season in that season and adjust balances in the monsoon.

4. M will keep accounts for each village (except in the case of Special Surveyors and Refunds) of credits and debits and balances separately, and from these he will post the Treasury Rgrs. dealt with in the Sub-Treasury Manual.

5. For the payment of refunds by M. O. (F. 4281-05) an advance of the amount required should be drawn by M and debited to Revenue Advances. After a voucher in C. A. C. (8th edn. 1935) Form 17 or 27 has been passed for payment, a M. O. should be obtained and sent without any voucher. On return of the M. O. coupon signed by the payee, it should be attached, together with the Postal Receipt for the commission, to the voucher (R. 7001-12) and the whole amount disbursed will be credited to Revenue Advances by debit to refunds. Any amount returned undischarged, or refused, by the Post Office will be recredited to the Advances. Thus there cannot be any outstanding balance much more than a few days old.

6. H. D. C. will keep Treasury accounts in which the credits, debits and balances for each Taluka will be separate. Upon these he will base the District Return or "Plus and Minus Memo". They fall under the Try. Manual.

7. But it is not only necessary to agree the total of the District balance under each of these heads. Sometimes the balance is in favour of G. (as when an amount of Pot Hissa fees has been recovered larger than the expenditure to date); sometimes the balance is against G. (as when many B. M. have been restored and the dues have not yet been recovered). Whichever way the balance is, one of the chief objects of the Return is to explain *why it is so*, and particularly it is important that it should be known whether balances against G. are likely to be recovered or not. It is useless to continue to show a large balance due to G. when the local officers know that it is irrecoverable. Therefore, in submitting his *half-yearly* (30th September and 31st March) Plus and Minus Memo. M. will convert it into material for the District Return by commenting on the balance. There is a special form for the Tagavi Half-yearly Return. He should say whether it is likely to be soon recovered or whether any portion is irrecoverable, or whether the work is in progress so that the balance in favour of G. will shortly be reduced. When the work is entirely finished and there remains a balance in favour of G. or when all possible recoveries have been made and there still remains a balance against G., M. should take steps to get it written off by credit or debit to some other head under competent authority *before* the Half-yearly Return is submitted. Plus and Minus Memos. are submitted as a Try. Return *every month* for purely Try. purposes, to prevent discrepancies in account. It is only at the end of September and March that they are converted into departmental Returns for the purposes above described.

8. The accounts of individuals and villages are the accounts which K. and M. will keep showing how much each person (village) has deposited, how much is spent, and how much is to be refunded. But if post-recovery is resorted to, as is becoming usual under the amended L. R. C. of 1913, then there will be no deposits, but only a sort of recovery-schedule showing how much is due from each person and village and how much has been recovered, etc.

9. Forms for Pot Hissa Phalni are contained in the Manual of those operations maintained by the Director of Land Records. For the deposit cases, the detailed instructions are in the same Manual. The usual Treasury Deposit and Advances Recoverable Forms are used. The important feature is the preliminary credit of the Deposit for private measurement cases to "Deposits" and the clearance of these deposits by refunds and by credit of the proper charges in one or two directions. The certificate referred to in paragraph 7 is sent to A. G.; it is easily given when the half-yearly return has been found to agree. Of course if in any month H. D. C. finds a discrepancy in the Plus and Minus memos. or M. at any time finds his Treasury account balance does not agree with the details by villages, it must be taken in hand and cleared up at once; not left till the end of the year.

Boundary Mark Advances.

10. The instructions for the guidance of the C. I. are in the Manual of the Land Records Department up to the point at which C. I. cashes his bills and hands over to the Revenue Department the schedule or recoveries, in Boundary Mark Form VI. These bills can be cashed by C. as abstract bills and then sent to C. for countersignature and transmission through the H.D.C. to A. G.

11. The Ledger kept by M. for Departmental control over these advances is in Form VII p. 308. There will very likely in a large Taluka be nearly 40 villages under restoration in one year. For each such village M. must keep one form or part of a page in Form VII.

12. On receipt of Form VI, M. notes the amount in VII (5), and sends VI to K. for realisation. K. may find several entries in this form due from one Kabjedar; he may add these together for his own convenience and when he makes recoveries he may distribute them against the various entries in Form VI. Of course he must give receipt in V. F. IX and remit the money by chalans when it amounts to Rs. 10 or more, or on the last day of the month.

13. M. will also enter all bills paid to the C.I. in Form VII, the Ledger of the village to which they relate. He may also sometimes have to pay a contractor a lump sum for stones or other materials which is not immediately chargeable to a single village. Suppose the contractor delivers a thousand stones at a Railway Station for work going on in ten villages. M. should debit this in an account in the same Form entitled the "Taluka Account". When the C. I. reports that 60 of these stones have been used at Nahigaon, M. should transfer the proportionate cost of 60 stones by credit to the Taluka Account and debit to the Nahigaon Account. The balance remaining to the debit of Taluka will therefore represent the unused stock. There can be no credits in the Taluka Account except by adjustment. Arrangements of this sort have been found necessary in parts of Gujarat where no stones are procurable locally. If brick pillars were used at field corners or trijunction points instead of stones or earthen mounds, there might be similar charges for bricks.

In Form VII the aggregate expenditure incurred is shown in (4). This has nothing to do with the amount which is to be recovered in (5); in all ordinary cases (5) will in the first place exceed (4) when all the payments have been entered. But then it may afterwards be necessary to remit part of the demand or write it off as irrecoverable* and if this is done to any considerable extent, then (5) may ultimately become less than (4). The final total of (5) is to be collected and M. must give special attention to see that this is done. He is not concerned with the individual rayats. K. has got the full account of their dues and if the village account is not cleared punctually M. must see to it when visiting the village or must ascertain from K. what is the cause.

14. Form VII will show in a moment the state of collections for each village and what is the balance remaining for collection. Every debit in (4) and every collection in (7) will be posted into the Taluka Day-Book of Boundary Mark Advances (Subsidiary to the General Day-Book) which will give day-by-day the net outstanding balance of the Taluka. It will be observed that remissions and writes off do not affect the Try. form at all. They only affect the amounts still due for collection in Form VII. The aggregate Taluka balance is the algebraic sum of the balances in Form VII (8). As soon as the account of any village is cleared up by the total collection of the demand, the net surplus or deficit should be totalled in (9) and the account closed. [R. 9209—13—10-24 stopped "penal" rates deliberately aiming at a surplus].

15. Surplus balances of a single village cannot be transferred to the credit of G, because the deficit in one village has to be covered by the surplus in others; but when it is found that the whole Taluka is yielding a surplus it should go to the credit of Misc. L. R.

16. The Day-Book form for all these advances is practically the same for all kinds and simply consists of one column for debits and one for credits and a third for the balance outstanding after each transaction. (For Tagavi it is divided into two parts brought together monthly in Tg. F. VIII). This is a Try. Form and not a Revenue Department Form. A specimen is appended:—

Sub-Treasury Register of [B.M.] Advances.

Village or other accounts (1)	Credit (2)	Debit (3)	Taluka Balance (4)

Dates should be written across the page whenever transactions occur; each transaction should be initialled and balance reported monthly to H. D. C.

The *total* Credits and Debits of each day and not the details should be posted into the General Day-Book.

*Comr. is empowered to write off (R. 11+289—10).

BOUNDARY MARK FORM VII.

Departmental ledger of expenditure and of recoveries from landholders on account of B. M. for 1912-1913.

Serial No.	Name of contractor or other person preferring bill or incurring expenditure out of his P. A. Name	Particulars of expenditure		Assessed amount to be recovered from landholders and G.i.e., Total of Form VI less remissions and writes-off	Collections		Treasury Balance (4) minus (7)	Balance outstanding for collection (5) minus (7)	Remarks
		Date of debit in Revenue Advance Rgr.	Amount		Date of credit in Revenue Advance Rgr.	Amount			
(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.	
				NAHIGAON			-115 0 0		
1	C. I. Bulsar	20-12	6 9 0	23-12-12 130 00	10-01	1 14 0	-113 2 0		By debit to Government as per Voucher No.....
2	Do.	25-12	40 14 0		8-03	52 2 0	-61 0 0		
3	Do.	26-12	31 9 0	Supplementary	2-04	35 0 0	-26 0 0		
4	Contractor Nichhabhai.. .. .	31-12	36 0 0	29-12-12 6 0 0	3-06	30 0 0	+4 0 0		
	Total ..		115 0 0	136 0 0 (a)-10 0 0 126 0 0		119 0 0	+4 0 0	07 0 0	(a) Rs. 10 written off Mahars' land, C's B. N. D. 113, dated 2-2-13.
				PARNERA					
1	C. I. Bulsar	25-12	2 8 0		22-03	38 12 0	-1 8 0		By debit to Government as per Voucher No.....
2	Contractor Nichhabhai.. .. .	8-03	28 0 0		8-04	2 4 0	+ 0 12 0		
3	C. I. Bulsar	22-03	9 12 0	28-3-13 44 0 0	3-06	0 8 0	+1 4 0		
	Total ..		40 4 0	44 0 0 (b)-2 8 0 41 8 0		41 8 0	+1 4 0	Nil	(b) See P's order on M's B.N.D. 72, dated 3-2-13.

DISTRICT FORMS.

Prefatory Note.

All the D. F. are to be compiled in C's office from the T. F. and submitted to Cmr. by the dates given on pp. 13-14. D. F. III also goes direct to A.G. They are not sent by C. to D. Ag. who can obtain copies from Cmr.

In the Wasul Baki Statement, D. F. I, II, III and VI only Taluka totals are required ; therefore only the totals* of T. F. III, V, and VI (a) and (b) VIII-A, VIII-B are submitted.

For D. F. IV, however, the 5 Tenure-group totals are required, and therefore, *in the year in which it is prepared* (1916, 1921, etc.) the Tenure-group totals of T. F. VIII-A and VIII-B must also be furnished.

It is only for D. F. VII (Decennial) Statement of Non-Rayawari Tenures that the totals of each of the Sub-groups of Tenures are required :—

A. Permanently settled—

(i) Talukdari.

(ii) Khoti, etc.

B. Temporarily settled—

(i) Talukdari, etc.

In this tenth year, therefore, M will send for D. F. IV his totals for each of these sub-groups and not for the Tenure-group, e.g. (Non-Rayawari) as a whole.

For D. F. V. only " 1 Rayawari " figures are required. (In August 1917, 1922 etc.

For the Ag. Returns the totals for each of the 5 Tenure-groups are required.

The Four-monthly Wasul Baki Patrak.

2. This is designed to show C. L. R., and not L. F. separately. It is a simple compilation from the Taluka Forms. But since Cmr. would like to know the situation in each Taluka separately C should transmit to him not only the Consolidated return of the District but also in original the separate returns received from each Taluka after the District Return has been compiled. The compilation sheet will serve as his office copy. This transmission of Taluka Returns may be omitted when there are practically no arrears in the whole District, when Cmr. will not be interested in the Taluka details.

3. The chief object of this form is to show the progress made in collections and also to ensure that the Try. figures do not differ from the Departmental. T. F. IV is the basis of the Departmental figures and T. F. I of the Try. figures and they ought to agree absolutely if chalans are correctly posted. But in the long process of posting the Taluka forms and then the daily sheets and then Huzur Rgrs. and then transmitting to A. G. (which is the history of the Try. figures) and in compiling T. F. V, and D. F. I (which is the history of the departmental figures) there may be clerical and arithmetical errors ; and also items adjusted by transfer may be incorrectly dealt with or omitted in one or other of the two sets of accounts. Therefore in the Cmr.'s office the Wasul Baki is compared with the figures received from A. G.

4. If the Patrak is compiled from the Try. figures—as has sometimes been most wrongfully done—of course the whole object of this comparison of accounts is defeated. If the Wasul Baki has been faithfully compiled from the Taluka Returns in T. F. V, then, before despatching, it is permissible to ask H. D. C. to compare it with his Rgrs. and also to add those Non-Tnaravband items which have been credited in the Huzur Books alone and are not known to M. This will ensure a complete agreement with A. G.'s Books. If any difference is found by H. D. C., then enquiry should be made at once for the future reconciliation before Cmr. calls for the explanation which he will inevitably require.

5. The A. G. does not know whether an item credited to L. R. is an over-collection or not ; and therefore he must treat every item credited as though it were a proper and final collection. Therefore, even if we know that an item was collected by mistake and even if it has been since refunded still we must show the collection in the Wasul Baki ; and this will be done, if the forms are compiled correctly according to instructions.

6. The Cmr. desires to know the progress of the collections of C. L. R. including L. F. and not of pure L. R. only. But A. G. will advise him of the aggregate collections of pure L. R. after deducting the amounts transferred on T. F. X to the credit to the D. L. B. The form shows both the C. L. R. and the remainder after adjusting the L. F. share.

DISTRICT FORM I

Collectorate of Surat, 31st July 1913

No.	Name of Taluka	Gross area	Deduct					Remaining occupied assessed			Remarks	
			Unassessed culturable	Not available for cultivation			Culturable assessed		Government			Alienated
				Unculturable	Assigned for special and public- purposes and Forest	Used for Building and other N.A. purposes	Unoccupied	Free or specially reduced	Ordinary tenure	Restricted tenure		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	N.B.—The columns are exactly the same as T. F. VIII-A and IX-A.
		A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	A. g.	
1	Bulsar ..	10,914 39	110 0	580 9	841 17 For. 35 0	65 29	38 9	1,125 38	2,094 30	41 22	5,982 5	
2	Olpad ..	199,531 29	1,056 39	59,240 10	9,206 39	1,102 5	2,970 32	31 29	98,373 9	106 35	27,432 31	
3	Bardoli ..	142,129 38		6,727 13	9,168 5 For. 457 31	131 14	443 34	372 1	116,038 36	700 20	8,090 4	
4	Jalalpur ..	117,704 8	10,748 19	22,802 12	7,108 26	3,086 0	228 9	323 9	60,515 18	307 13	12,584 22	
5	Chorasi ..	73,119 22	1,051 8	5,416 2	4,310 16 For. 3-0	4,504 1	194 37	15 37	27,573 9	601 1	29,449 31	
12	Extra-territorial	30 1									30 1	
		543,430 17	12,976 26	94,766 6	30,635 23 For. 495 31	8,889 9	3,876 1	1,868 34	304,595 22	1,757 11	83,569 14	
					31,131 14							

SUPPLEMENT TO DISTRICT FORM I

Statement showing Increases and Decreases of Area in the Collectorate of Surat, 31st July 1913

Head 1	Causes		Gross Area		Deduct								Remaining occupied assessed										
					Unassessed culturable		Not available for cultivation			Culturable assessed			Government		Alienated								
To	From					Unculturable	Assigned for special and public purposes including Forest	Used for building and other N. A. purposes	Unoccupied	Free or specially reduced	Ordinary tenure	Restricted tenure											
1	—	2		3		4	5	6	7	8	9	10	11	12									
		Past year's figure ..		543,435 33	12,970 38	94,967 6	30,642 14 For 487 12	8,834 27	3,667 23	1,659 25	304,647 11	1,916 15	83,598 22										
				+ -	+ -	+ -	+ -	+ -	+ -	+ -	+ -	+ -	+ -										
3	3	By changes in Co. 3—																					
3	3	Error in Survey ..		0 36	0 36																		
		Do. ..		1 8		1 8																	
		Do. ..		1 27			1 27																
		Do. ..		0 37					0 37														
		Do. ..		0 39						0 39													
		Do. ..		1 35							1 35												
		Do. ..		0 35								0 35											
		Do. ..		0 25									0 25										
4	10	By transfers—																					
		Assessment Cancelled ..			5 28					1 8		5 28											
5	7	Period of leases expired				101 0		101 0															
5	8	Diluvion ..				1 8						8 19 9 27											
6	7	Veterinary Hospital ..					0 11	0 11															
6	10	Assigned to Forest ..					8 19																
6	10	Railways ..					9 27																
7	5	New Leases ..				101 0		101 0															
7	6	Gairan given for Factory					0 17	0 17															
7	10							54 16				54 16											
8	10	Rajinama ..																					
9	5	Khar land given on lease				201 0			212 7	0 39	201 0	212 7 10 10											
9	8									0 39													
9	10									10 10													
10	4	Assessment fixed ..			0 36							0 36											
10	6	Old roads closed ..					14 25			0 39		14 25											
10	8											0 29											
10	9										2 1												
10	11	Inam resumed ..										203 4		29 8									
10	12																						
11	8	Grants to Village servant.							0 35			0 35		0 25									
12	8								0 25														
		Total (+) and (—) ..		1 33	7 9	6 24	0 36	102 8	303 8	18 17	16 29	155 33	101 11	213 4	4 26	212 9	3 0	250 33	302 22	0 35	203 39	0 25	29 33
		Net ..			5 16	5 28		201 0	1 28	54 22		208 18		209 9				51 29		203 4		29 8	
		Current year's figures ..		543,430 17	12,976 26	94,766 6	31,131 14	8,889 9	3,806 1	1,868 34	304,595 22	1,757 11	83,569 14										

N. L.—Columns are exactly the same as in D.F.I.

Remarks on District Form I

This is a Return entirely of acres compiled from T. F. IX-A and without distinction between Survey and Tenure groups, but only a single total of the District. The figures for posting the increases and decreases are to be compiled exactly as described under T. F. IX-A. From that form we can see how many different kinds of changes have taken place and it is probable that instead of the full possible number (as worked out in the remarks of T. F. IX-A) we should not find more than from 20 to 30 kinds of changes in the whole District. Therefore instead of making about 80 or 100 collecting cards for all possible kinds of changes we should make as many as we can see are required upon an examination of the bundle of Taluka forms. When moreover we see that one kind of change has occurred in one Taluka only (or perhaps in two Talukas, but with such simple figures as can be readily added together mentally) we need resort to no collecting card at all but post them straight into the D. F. As soon as this posting has been correctly made, we shall have got a form exactly like T. F. IX-A which will prove its own correctness by leading correctly from last year's figures to this year's actual figures. The same cautions as have been emphasised under T. F. IX-A apply here also.

DISTRICT FORM II

Statement exhibiting the Gross and Nett Land Revenue of the

Name of taluka (1)	No. of villages		Gross fixed Revenue including N. A. and all other uses (3)	Deduct			
	Khalsa (2a)	Inam (2b)		Assessment of land assigned for special and Public purposes including Forest (4)	Net alienation of Total Inams (Classes I to VII) (5)	Lost Assessment of Cultivable Land	
						Unoccupied (6)	Free or Specially reduced (7)
Corresponding Columns in T. F. VIII-B.			(3)	(4)	(5)	(6)	(7)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bulsar	76	3	36,785 11 1	404 0 0	12,885 11 6	195 3 6	1,245 10 0
Olpad	131	3	6,31,827 3 9	7,688 12 0	92,851 14 2	10,120 12 0	154 6 0
Bardoli	138	..	5,20,675 0 10	8,960 6 0	39,271 5 3	1,036 12 0	5,618 6 10
Jalalpur	88	7	4,13,868 2 8	2,418 6 0	68,183 7 4	53 10 0	7,752 14 7
Chorasi	72	11	4,02,853 13 3	5,920 0 0	1,49,800 10 2	2,002 14 0	121 15 11
Total, Surat District..	505	24	20,06,010 0 0	25,392 0 0	3,62,993 0 0	13,893 0 0	14,893 0 0
Extra-Territorial .. ..	..	..	56 0 0	..	37 0 0	..	..

FORM II

Surat collectorate for the Revenue Year 1912-13 and Balances outstanding on the 31st July 1913

Remaining fixed Revenue for Collection					Fluctuating Miscellaneous Revenue	Local Fund
Agricultural				Building and Other Non- Agricultural Assessment (including Judi in Class VII)		
Government Occupied Land			Alienated lands (Classes I to VI)			
Ordinary and restricted Tenure (8a)	Specially reduced Talukdari (8b)	Leased out of unassessed (8c)		(9)	(10)	(11)	(12)
			(9)	(10)	(11)	(12)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,979 2 8	1,039 12 0	6 4 0	7,467 7 2	1,562 8 3	462 1 4	2,280 14 9
4,73,406 0 0	47,405 7 5	200 0 0	9,012 2 8	38,927 3 6
4,56,920 3 2	8,366 8 9	500 0 0	7,004 8 2	31,997 17 0
3,14,516 5 5	20,259 7 4	200 0 0	18,257 2 9	26,326 0 5
1,94,782 2 1	50,026 3 1	200 0 0	7,195 6 5	25,118 6 4
14,52,650 0 0	1,33,525 0 0	2,663 0 0	41,931 0 0	1,24,650 0 0
..	19 0 0	..	..	Nil.

Name of Taluka (1)	Number of Villages		Total Current Year Consolidated Land Revenue Demand (8) to (12) minus column (24) (13)	Arrears of Consolidated Revenue					
	Khal-sa (2a)	Inam (2b)		Authorised			Unauthorised		
				1909-10 (14)	1910-11 (15)	1911-12 (16)	Other years (17)	1910-11 (18)	1911-12 (19)
Corresponding columns in T. F. VII				(2)	(3)	(4)	(5)	(6)	(7)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bulsar ..	76	3	*24,798 2 2	8 8 0	5 5 0	65 5 0	5 5 0 1909-10	26 8 0	..
			Remissions	8 8 0	..	..	..	..	..
			Suspensions	..	5 5 0	..	..	..	..
			Collections	..	..	4 5 0	5 5 0	25 8 0	..
			Unauthorised	..	..	61 0 0	..	1 0 0	..
Olpad ..	131	3	5,68,950 13 7	..	..	923 6 11	..	..	100 0 0
			Remissions	..	..	..	..	..	..
			Suspensions	..	..	..	..	..	..
			Collections	..	..	923 6 11	..	..	100 0 0
			Unauthorised	..	..	..	..	..	..
Bardoli ..	138	..	5,04,786 14 8	..	..	..	..	..	..
			Remissions	..	..	..	..	..	..
			Suspensions	..	..	..	..	..	..
			Collections	..	..	..	..	..	..
			Unauthorised	..	..	..	..	..	..
Jalalpur ..	88	7	3,79,558 15 11	..	..	4,091 1 7	..	..	..
Chorasi ..	72	11	2,77,312 1 11	..	..	232 9 5	..	..	..
			Remissions	..	..	53 6 8	..	..	..
			Suspensions	..	..	57 0 10	..	..	..
			Collections	..	..	122 1 11	..	..	..
			Unauthorised	..	..	..	..	..	..
Total, Surat District.	505	24	17,55,408 0 0	9 0 0	5 0 0	5,312 0 0	5 0 0 1909-10	26 0 0	100 0 0
			Remissions	9 0 0	..	53 0 0	..	..	..
			Suspensions	..	5 0 0	57 0 0	..	..	..
			Collections	..	..	4,921 0 0	5 0 0	25 0 0	100 0 0
			Unauthorised	..	..	281 0 0	..	1 0 0	..
Extra-Territorial.	..	..	Extra-Territorial.	..	..	..	..	..	..

Gross Consolidated Original Demand (20)	Remitted or Demand cancelled (21)	Suspended (22)	Collected (23)	Add collections in 1911-12 and earlier years (24)	Other collections (whether refunded or carried forward) (25)	Balance Unauthorised (26)	Non-Tharav-band items (27)	Remarks (28)
T. F. V. (5) + (6)	(6)	(7)	(9)+(10)	T.F.V.(8)	(11)	(12)	Footnote to T. F. V.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
24,909 1 2	Nil.	14 3 0	*Agrees with T. F. VIII B. (13). (Without extra-territorial and Non-Tharav-band).
..	27 6 9	..	..	..	..	..	..
..	..	138 13 0	..	..	..	..	25 1 0
..	..	..	24,414 3 5	..	..	328 0 0	..
5,69,974 4 6	..	..	..	Nil.	..	..	..
..	24,691 15 7	..	..	..	..	..	..
..	..	..	5,45,282 4 11	2 0 0	..	..	337 13 10
5,04,786 14 8	..	..	..	..	..	..	..
..	19 9 0	..	..	..	..	..	..
..	..	..	5,04,767 5 8	Nil.	..	..	323 3 4
3,83,650 1 6	30 12 4	..	3,83,399 4 2	..	..	220 1 0	269 8 9
2,77,544 11 4	..	..	..	..	..	..	..
..	53 6 8	..	..	..	..	..	..
..	..	85 5 3	..	..	..	..	..
..	..	..	2,77,318 6 6	10 0 0	..	..	294 1 7
..	..	..	..	..	..	87 8 11	..
17,60,865 0 0	..	..	..	..	..	..	..
..	24,823 0 0	..	..	..	..	..	..
..	..	224 0 0	..	12 0 0	14 0 0	..	1,250 0 0	
..	..	..	17,35,182 0 0	..	..	636 0 0	..
19 0 0	..	..	19 0 0	..	..	..	..
Add	Over Collections Non-Tharavband items		14 0 0					
	Adjusted in A. G.'s Books and advised in his No. A. C-1710-25-3-13.		1,250 0 0					
			514 0 0					
Deduct	Revenue received on behalf of other Districts.		18 0 0					
	Surat Revenue received in other Districts.		..					
Gross C. L. R. of the District ..			17,36,997 0 0					

Agreed with Huzur Treasury Figures.

SUPPLEMENT TO DISTRICT FORM II

Statement showing Increases and Decreases of Gross Assessment and its Distributions in the Collectorate of Surat For 1912-13

Head		Causes	Gross Land Revenue		Deduct				Remaining fixed Revenue for collection									
To	From				Assessment of land assigned for special or public purposes including Forest	Net alienation of Totalinams (Classes I to VII)	Assessment of culturable land		Government occupied land including specially reduced	Alienated land (Classes I to VI)		Building and other N. A. assessment (including Judi in Class VII)						
							Unoccupied	Free or specially reduced										
(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)								
		Past year's figures ..	20,06,184	25,391	3,63,106	13,550	14,876	14,53,124	1,33,563	2,573								
		<i>By changes in Col. 3.</i>	+	-	+	-	+	-	+	-	+	-						
6		Error in Survey and Boundary Dispute	4				4											
8	..	Kharaba being assessed	1															
10	..	Building Assessment	90								90							
10	..	Given on N. A. leases	200								200							
..	4	Error in Survey and Boundary Dispute		6														
..	5	do. do.		2														
..	6	Unoccupied (assessment) reduced		5				5										
..	8	Occupied Land transferred to Railway and assessment written off.		60						60								
..	8	Error in Survey		8						8								
..	8	Given for Building (Agril. Assessment reduced)		181						181								
..	8	Diluvion		5						5								
..	9	Error in Survey		2							2							
..	10	Period of leases expired		200								200						
		<i>By Transfers.</i>																
4	8	Forest			27						27							
4	8	Others			30						30							
5	8	Inam to Vethias				3		351			351							
6	8	Rajinamas																
7	6																	
7	8				50					30								
8	4							100										
8	5	Inam resumed							3									
8	6									14								
8	7									50								
8	8									100								
8	9									3								
9	5									14								
9	5	Mafi Kachho made Khalsa																
9	7	Inam made Khalsa									14							
9	9	Enhanced Judi																
		Gross Total (+) and (-) ..	205	469	75	56	3	116	355	12	31	14	218	692	14	52	290	200
		Net ..		174	1			113	343		17			474		38	90	
		Current year's figures ..	20,06,010	25,302	3,62,903			13,893			14,893		14,52,650			1,33,525		2,663

Remarks on District Form II.

This is exactly like D. F. I except that it deals only with rupees*, and not with acres. The first part as far as

(12) is based exactly upon T. F. VIII-B.

(13) is based upon T. F. V (8).

(14) is got arithmetically from the preceding columns, but it also agrees with T. F. VIII-B (13).

(15) to (20) are based upon T. F. VII as shown in the form and the arrangement is exactly similar to that described in the Remarks to V. F. XI and subject to the same observations.

(21) to (26) agree with T. F. V as shown in the specimen and they are also of course obtained arithmetically from the preceding columns.

(25) is obtained from T. F. V (II), and (27) from the foot-note to the Wasul Baki Statement and also we must add at the foot any Non-Tharavband items collected *at the Huzur only*, and any amounts which have been adjusted in A. G.'s books and advised by him.

Below the total of the whole district we add those extra-territorial items which of course have gone into A.G.'s books as revenue collected in the district but which must not be taken into account in compiling D. F. IV.

2. Attention should be paid in compiling this form to the years of which the arrears are dealt with in (15) to (20). Though we are compiling after the end of July 1913, the demand and arrears of 1912-13 appear in (14) and the arrears in the other columns must be for years prior to 1912-13. When however we carry forward the balances from (14) into new year's Return, they will of course then appear as arrears in one of the columns (15) to (20). If for any insurmountable reason (War, severe famine, etc.) a punctual return cannot be made, it would be better to repeat last year's figures. Then next year the changes of 2 years can be incorporated. This would avoid throwing all the Provincial accounts out of gear.

3. Settlement officers have often complained that old system of accounts did not inform them how far the gross demand of any one year was collected or remitted or written off as irrecoverable in subsequent years. Arrears after the current year were lumped together in such a way that the subsequent fact of the demand of any year could not be traced out. The present form removes this difficulty. Of course, it will be necessary to collect the information from the returns of several years until the arrears of a particular year are completely exhausted and disappear, but at any rate the forms as now arranged will enable these statistics to be obtained for the whole Taluka, while for single villages V. F. XI contains the requisite details.

4. As soon as we have finished D. F. II we have then to compile *details* of the remissions which of course [in D.F.II (14) to (20) or (22)] include demands cancelled or written off as irrecoverable, but T. F. VII supplies full details both by years and by causes of all these amounts struck off the accounts. A suspended arrear which is subsequently ordered to be collected but not actually collected passes into the category of unauthorised arrears and cannot be removed from the demand of the year to which it belongs until it is either collected or remitted or again suspended. (See item of Rs. 61.)

5. When a district is so unfortunate as to have a large number of entries to put in (18) it may be necessary to write off the details in the Remarks column; but on the other hand, when a district is fortunate enough to have no unauthorised arrears (15) to (20) can be omitted (see also 3 V. F. XI).

6. This form itself (D. F. II) gives the particulars of authorised and unauthorised balances—just the same as the latter part of T. F. VII. Therefore, the classification of the arrears into irrecoverable, doubtful, and recoverable as given by M. should be consolidated and repeated in the Remarks. The form gives not only Land Revenue passing through the Tharavbands, but in (27) also the Non-Tharavband items, such as Capitalised L. R., Fishing rents, recoveries for improvements on G Estates, etc., and the Nuksan due to alienation is also exhibited so that the discrepancy with Imperial Table VI (R. 5350-19) referred to in G. 3659-96 and R. 3060-97 practically no longer exists.

*Annas and pies are dropped in the District Total.

Remarks on District Form III.

This is simple compilation form T. F. III and requires no further comment than given on that form. Of course, the increases and decreases are dealt with the Taluka only and can only be examined when the Taluka Accounts area audited. Therefore, D. F. III is an annual account in which no attempt is made to account minutely for the increases and decreases, but a few general remarks are made as to large fluctuations. As soon as the form is totalled for the whole District Collectors should forward the statements to the Commissioner concerned instead of to the Accountant General in whose office they should be maintained for each Division. The form should be sent to the Commissioner as early as possible. It is desirable, therefore, that D. F. III should be compiled *first* of the District Forms in order of time. It ought not to take more than one or two days to compile when Taluka Returns have come in.

Commissioner and the Collector of B. S. D. are required to supply to Accountant General in September each year consolidated figures of revenue for their respective areas for incorporation in the appropriation report.

2. The abolition of the old March "Parabhare Patrak" was supported by the Comrs. Memo R. 11162-14. The method of adjustment in A. G.'s books is this (his T. M. 48-41-198, dated 7-4-15):—

He receives in September 1915 a statement in this form of all alienations for the Rev. year 1914-15, ending 26-7-15. He adjusts this provisionally in his accounts for 1915-16 (financial year ending 31-3-16). It is correct so far as the first four months, April to July 1915, go. But for the remaining 8 months (August to March 1916), it will be fractionally wrong. In September 1916 he will receive a new statement for the Rev. year 1915-16. From this he will ascertain the exact figures for the 8 months August to March 1916; he will adjust the small difference (between the amount provisionally brought to account and that now ascertained) by a Journal Entry in the final account of 1915-16. Therefore, the financial year 1916-17 he will, upon the September 1916 statements, proceed in the same way.

The arrangement was finally sanctioned in R. 595-16.

Statement showing the revenue of (land assigned for service as well as for religious, charitable and political purposes in the district of during 1914-51 compiled for adjustment in the books of the A. F. G. 2875-88).

Description	Current year 1914-15	Past year, 1913-14	Chief causes of difference and remarks
7. Land Revenue—D Assignments and Compensations.— Revenue of alienated lands—			
A. Inamdars and other Grantees, Inams.. District and Village Officers (Non-Service)			
Village servants useful to community ..			
Varshansans (Charitable allowances) and Devasthans (Allowances to temples.			
7. Land Revenue—			
Revenue of alienated lands—			
Service grants to Taluka and village officers ..			
25. General Administration.—			
Village Police—			
Grants in lands and villages to heads of village Police and watchmen.			
Grand Total ..			

DISTRICT FORM IV
(G. OF I., TABLE VI).

Incidence of the Land Revenue Assessment on area and population in

District in the Revenue year ending 31st July 1916

Tenure Groups	Total area	Deduct		Balance : that is fully assessed area for which returns are available.		Total L.R. (excluding L.F.) of District	Population of District	Total L. R. per head of population (5) ÷ (6)	L. R. assessed on fully assessed area (4a)	Incidence per acre of L. R. (8) on fully assessed area (4)		L. R. Assessment per head of population of fully assessed area (8) ÷ (6)	Towns of over 10,000 R. inhabitants	
		Area not fully assessed	Area for which the returns are not available	Total	Cultivated					(a) For total area	(b) For cultivated area		No. Towns	Aggregate of population
Sources of the figures	Acres T. F. VIIIA (3).	Acres T. F. VIIIA 4+5+6+7+8+9+12.	Acres	Acres T.F.VIIIA 10+11	Acres Last col. 4(a) minus T.F XX (5) (Khalsa only).	Rs. T.F. VIIIB 8+9+10+11	T.F.XXI Tenure Group* Totals	Rs. a. p. (a)	Rs. T. F. VIII-B	Rs. a. p. (a)	Rs. a. p. (a)	Rs. a. p. (a)	M. will add note from T. F. XXI	(a) Calculated by arithmetic.
<i>Surveyed—</i> 1. Rayatwari 2. Non-Rayatwari A Permanently settled. B Temporarily settled. 3. Alienated .. <i>Unsurveyed</i> 4. Non-Rayatwari A Permanently settled. B Temporarily settled. 5. Alienated ..	By Survey		Nil. Nil.		Nil.									
	By estimate	Exclude T.F. VIII-A (9)	Nil.	Include T. F. VIII-A (9).	Nil.									
			The whole remaining area of these 2 groups.	Nil.	Nil.									
Total ..														

In T. F. VIII-B (8a) and (8b).
No figures for groups* 3, 4, 5 are given beyond (7).

To be worked out on the total of the District and not for* tenure groups separately.

This form is sent direct by C. to D. L. R. before September 30th 1921, 1926, etc. (R. 970-19); who will scrutinise and consolidate it for Divisions and send extract to each Comrs. in time for Incorporation in Appendix V of the Land Revenue Administration Report (p. 318). D. L. R. will use it to revise Imperial Table VI, when received by him from the Director of Statistics.

* (See note p. 300).

Remarks on District Form IV.

This return is prepared quinquennially for 1915-16 (*i.e.*, August-September 1916) and every fifth year afterwards. This will make it due in August 1931 after the census of that year (R. 3146—13). It is required for Table VI of the G. of India. It is to be compiled in C.'s office (not by M.) and in the specimen Form it is shown exactly, column by column, from what sources the figures would be obtained. If D. L. R. doubts its correctness the Taluka Forms on which it is based should be called for.

2. In a Rayatwari village there are many alienated plots of land. The total area of these plots is deducted in (3a). If, therefore, there is any fallow in these Inam plots we must certainly not again deduct the same area in (4b); that is to say, in deducting the fallow area from (4a) (the occupied khalsa area) in order to get the net cropped Khalsa area we must deduct only the Khalsa fallows and not also the Inam fallows. This is why in V. F. XIII we got a separate total for Inam fallows. In (5) N. A. revenue and quit rents on Inams and Misc. L. R. are included; but in (8) we have regard only to the Khalsa agricultural revenue.

3. It must be remembered that the population of a Rayatwari village includes the holders of the Inam plots or Talukdari Wantas in that village. It is a mistake to suppose that they all depend the unalienated or Khalsa land. But we have no means of separating from (6) the population which lives on the Inam land. Of course we know that many persons are holders of both kinds. Therefore (11) is misleading and should be disregarded, though for the present compiled in accordance with the Imperial Form. The only useful figures in the Form are those in (7), (9) and (10). Even (6) vitiated by the fact that many villages have an urban character and contain a large non-agricultural population. This is indicated to an imperfect degree by (12) and (13), but the whole this non-agricultural population is included in (6) although many of them have nothing whatever to do with the L. R. distributed among them in (11); for instance, Poona district population includes the Poona Cantonment and City and at any rate the Cantonment population cannot properly be said to bear any part of the incidence of the L. R.

4. Any part of the District (geographically speaking) which is not British Territory will of course not be included in the population or area, and for the same reason any revenue derived from lands, etc., beyond the administrative boundary of the District (the extra-territorial items in T. F. VIII-8) will be excluded from D. F. IV. For the other amendments in the Form, *see* R. 3851—15. And for the addition of a note on the average remissions of the quinquennium and need of revising the Notes to G. of I., Table VI, *see* R. 6658—15. In a few Talukas where there are fixed permanent remissions (*see* page 117, para. 19) if they are not removed from V. F. I they may be deducted in column (8). (R. 5884—16.)

The form has now been revised to incorporate the instructions of the G. of India in R. 5884-16. These instructions may be summarised thus:—

“When Land Revenue includes the Zamindari's share” (as in talukdari holdings the full Land Revenue is specially reduced and the talukdar pays this reduced “jama” only), “the net demand should be entered and the return should show the payments due by the zamindars” (*i.e.*, the jama) “to G and not those due by rayats to the Zamindar”; (the talukdars can and do take far more than the full assessment for themselves; but khots levy the full assessment and pay it intact to G and they levy an additional amount from the rayats which they keep). “The actual realisable demand on account of the year, whether wholly realised during the year or not should be entered excluding arrears for past years. In Bombay no deduction should be made on account of remissions, but a footnote should be added giving the average proceedings of remission as already directed in R 6659-15. The revenue in col. 5 should include all the heads specified in the headings.

Village

Taluka collecting sheet for Khatedars 25 to 100 acres.

District

Taluka	Name	Aggregate area held under						Total	10
		Khalsa			Inam				
Village	No. of holders	A	B	C	A	B	C	9	
Khata No. (V. F. XI)	2	3	4	5	6	7	8	9	10
1	2	3	4	5	6	7	8	9	10
Bulsar } Pardi }	Manaji A. Shinde	A. g. ..	A. g. 50 10½	A. g. ..	A. g. ..	A. g. 20-21	A. g. ..	..	Manaji A. Shinde, who holds land in two Talukas, will appear thus. Note that <i>all</i> his holding is finally shown in the class B to which the major portion belongs. Also that gunters are dropped in the Totals.
Bulsar Olpad, etc.	6 Holders .. 12 Holders ..	308 ..	.. ..	.. ..	.. 932	.. 37-21	.. ..	.. ..
	Total 19 ..	308	50	..	932	58	..	1,348	

We give the details as filled up in C.'s final District Sheet.

In the Village col. I will show "Khata No."

In the Taluka, it will show "village";

In the District, it will show "Taluka";

Column 2 will in the village give the name; in District and Taluka, it will show number of holders or name of plural holders.

Since we have to show under 6 magnitude-groups the aggregate number of holders in each group and the area held by them in the aggregate, we must first collect the details.

In each village single-holders falling in the "From 25 to 100 acres" size-group will be listed straight off from V.F.XI and totalled, leaving M. to compile the plural cards.

In the Taluka, each village total will be collected and added up and then all the plural cards of holders who do not go beyond the Taluka will be listed by name and added into the total under each magnitude.

In the District C. will add up the Taluka totals and then further add the (completed) cards of the plural holders going beyond one Taluka. He must leave to Commissioner those who go beyond the District, so far as he is aware of the facts.

In cases where a holder has land in an Indian State, or a Khoti or Talukdari village, such land will be entirely disregarded for the compilation of D. F. V.—But K. must remember that it can count for Electroral qualification; and a remark therefore better be made in V. F. XI.

DISTRICT FORM V

Quinquennial Statement of Holdings in G Rayatwari Area, Bulsar Taluka
[The Surat District Form is a Summation of the Taluka Forms.]

		Class A		Class B		Class C				
		Number of persons	Area held		Number of persons	Area held		Number of persons	Area held	
			Khalsa	Inam		Khalsa	Inam		Khalsa	Inam
1	2	3	4	5	6	7	8	9		
Magnitude Groups—										
1 Up to 5 acres	..	240	516	10	20	86	5	..	..
2 Over 5 and up to 15	..	65	518	14	3	30	..	..	..
3 Over 15 up to 25	..	26	460	66	3	..	50	..	..
4 " 25 " 100	..	12	320	40	1	..	28	..	..
5 " 100 " 500	..	1	150	..	..	..	..	..	..
6 Over 500	
Total of Holdings within the Taluka										
Class A	..	344	1,964	130	27	116	83	..	..
Class B	..	27	116	83						
Class C						
Total	..	371	2,080	213						
Add area within Taluka of plural holdings extending beyond the Taluka.			104	31						
Gross Total for Taluka			2,184	244						

* Agreed with T. F. VIII (9 to 11 and 12)

*After deducting areas (temporarily) leased for agriculture out of unassessed land from the Rayatwari total p. 238.

Remarks on District Form V.

This is the old Jamabandi Return 6. That return was liable to very serious errors. In the first place it disregarded the fact that many large landholders have land in more than one village. If one big proprietor had lands in 20 villages he was shown as 20 different proprietors each holding a small area whereas in reality he was one holder occupying a very large area. Then again, areas of less than half an acre were disregarded so that any person holding 19 gs. or less was shown as one holder, but occupying *no* area. By this means the average area of the small holdings was very largely reduced.

2. All attempt to give the "average assessment" of the holdings is now abandoned because the average assessment of the land in the Taluka is worked out in D. F. IV and it may thus safely be assumed that the average assessment per acre of the holdings given in D. F. V is the same as is shown in D. F. IV.

Classes.—When we find from V. F. XI in the case of a single-holder or from the total of his cards in the case of a plural holder that a holder has most land under B, though quite a large area is also A, and A together with C exceeds B. But by the rules he must be classed B and go into D. F. V as a *solely* B holder. Consequently we have given on the plural cards (p. 326) the last line in which all his land is summed up under the 2 heads khalsa and Inam and all marked 'B'.

Single-holders are similarly posted with *all* their area under the classes in which *most* of the holding falls.

The writer of this Manual has always advised against this attempt to class the *holders* since it is deceptive; but has recommended that the land alone should be classed, upon the unimpeachable basis of V. F. VII-B. The classification of land-holders A, B and C have been explained under V. F. XI.

No one man can cultivate in person with his bullocks and family more than a moderate area. If therefore M. finds a holder classed as A and holding 500 acres of land he can see at once it must be wrong: he must intelligently scrutinise the collecting sheets and totals before he finally passes them on to C.

On the whole these statistics will give a fair general view. The changes year by year must be proportional to the real changes and will exhibit the growth of the class that lives by receiving rent.

3. The return is to be compiled quinquennially and is next due for submission at the end of July 1932 for the year 1931-32 and every fifth year thereafter. It was incorporated in the Red Letter Chapter of the Presidency Administration Report. The area dealt with is confined to the *Surveyed G Rayatwari villages*. Any alienated area included in these villages will of course be included, but with alienated villages the return is not concerned (R. 8326-13). Nor is it concerned with N. A. area; it gives only economic statistics of agriculture.

4. The holder of the land in a *Rayatwari* village may also hold land in Non-rayatwari villages. To this extent the statistics are still imperfect. The return is based entirely upon V. F. XI. That Trial Balance Sheet is used in the village accounts to prove the correctness of K.'s Khatas and Tharavband. But when that correctness has *been proved* we can then safely assume that the figures and the area of each man's holding as given in V. F. XI (3) and (4) are correct. D. F. V (2) and (5), (8), (3) and (6) and (9) are the same as V. F. XI (3) and (4) and divided into the same sections A, B and C as explained in paragraph 168 to 170.

5. The method of preparation of the statistics is this: K. will first take V. F. XI (which as quinquennially expanded shows the land held under classes A, B and C) and go carefully through the names of all the Khatedars. He will inquire which Khatedars hold land in some other village in addition to that held in his village. He will place a mark against all such names, and will write against each of them the names of the villages in which also they are said to have land. If any one man holds lands in a great number of villages it may be necessary to write the names, as far as can be ascertained, in a note-book. When all occupants holding land in other villages have been properly indicated then K. should strike through in pencil the names and areas occupied by them, whom henceforth we will call "*plural holders*". Then he should take a small collecting card or slip for each such 'plural holder'. The form of the card is given on page 326 and it should be supplied printed on fairly strong paper. The name must be fully and clearly written, and if there is any 'alias' (urfe) this must also be given. Then the area of the Khatedar's holding in Nahigaon should be written by the K. that village and in the first column he should also write the names of the Taluka(s) and village(s) in which also this man holds land so far as K. can ascertain. But K. should not attempt to fill in figures of the area held in any village, except the other villages of his on Saza. When K. has a "Saza" of two or more villages then of course he may on a single card for each plural holder enter also the area held by him in the other village of his Saza and then he should write the names of villages, outside

his Saza in which also he is believed to hold land. Plainly also the holder cannot be classed as A, B, or C till all his area in all villages is totalled up under the 3 classes. When K. has filled up all the cards for the plural holder, then there will be left all those persons who are single holders, that is to say, who hold land in one village only so far as is known. For these persons K. should fill up 6 collecting Sheets in the same form as D.F.V. one for each magnitude-groups adding up the number of persons and the area of their holdings under each class. When he has completed these he should total them and then also he should make on a separate piece of paper the *total* of the areas included in all the plural holdings. Then he should add them at the foot of its "collecting sheet" for D. F. V and prove that the total area is equal to the total area shown in the two columns (3) and (4) of V. F. XI. Gunthas will be accurately entered in these accounts. Throughout N. A. land is entirely excluded from consideration. To sum up K. prepares one plural holder card for each such holder and 6 size-group sheets (unless there are no holdings in one or more groups).

6. When this is completed M. will fix a day for all K. in the Taluka to bring to the Kacheri their collecting sheets for each "magnitude" in D. F. V and their collecting cards for plural holdings. Each will hand over his sheets and the cards to M. who will first see that the total area in the sheet and cards agree with the V. F. XI (which of course will also agree with V. F. V). Now we will see how M. will deal with the plural holders' cards. Let us suppose there are three villages Nahigaon, Magod and Me. The K. of Nahigaon has put down as "Manaji Anand" as a plural holder also having land in Me which village will be written on the card without any area shown against it. The K. of Me will, if he has got correct information, have also written on one of his plural holding cards the same name with the area held by Manaji in Me and also with the village of Nahigaon shown on the card. M. will collect from his K. all the cards for the whole Taluka and will then sort them alphabetically by holders' names. In this way he will find that he has got two (or more) cards bearing the name of Manaji urf Dada Saheb Anand Shinde. He can then see that they each agree and should transfer on to *one* of the cards the holdings shown in the village cards.

7. But suppose he finds ultimately that there is only one card bearing Manaji's name, that is the card prepared by the Nahigaon K. This means that either the information that he possessed a plural holding was wrong or else the K. of Me and Magod have made a mistake. Also M. may find that there are one or two other cards from some other villages bearing the name of Manaji while the K. of Nahigaon showed only Me as the place where he had another holding. In any case it will be impossible for any error to be undiscovered unless the separate K. of the separate Sazas each equally fail to get the information. Of course if that happens then Manaji will have been treated by them all as a single holder and will appear as separate occupants just as he always did before this system was introduced.

8. But when M. has cleared up the discrepancies and has got all the plural holdings collected together on to *one card for each plural holder*, he will then find that he has two kinds of plural holdings [*i.e.*, (a) holding in his own Taluka only; (b) those who also have land in other Talukas]. For class (a) he will compile 6 Taluka collecting sheets for D. F. V exactly like those compiled by the K. for the single holders. Then he will also total the area in his remaining plural holders' cards of class (b) and will see whether the aggregate of the areas shown in the K. sheets and in his own form and in the plural cards of class (b) [after deducting any area leased for agriculture out of unassessed land, which is rare] amounts to the aggregate occupied area of the taluka as shown in T. F. IX-A [(9)+(10)+(11)+(12); the total of (12) alienated being capable of separate agreement]. He will not trouble about small discrepancies because a great deal of time and labour might be wasted in trying to set right an error of one or two acres which will hardly affect the return, but if the discrepancy is large then of course he must try and find out where the error has been committed by rechecking the agreement between the village sheets and plural cards and T. F. VIII-A. If these agree then the error must be in his own compilation of the plural cards.

9. When the Taluka is complete M. will then total up all the village collecting sheets and his own taluka sheets of plural holders in which at last he will drop gunters, and give the figures in round acres by dharsod and send to the Huzur a single return for his Taluka with all the plural cards (b) of holders having land in more than one Taluka. Of course he will not send all the imperfect cards but the single card into which he collected the details given by the different K. in his Taluka. That card will go to the Huzur. Similarly the Pardi M. will send cards to the Huzur and if the Pardi work has been equally correctly done then there will also be a card from Pardi bearing the name of Manaji and showing what area he there holds. C. will then compile together in his office the plural cards of those holders who have land in more than one Taluka and finally will be left with a few cards of persons who have land in another district. He will then concentrate into one card (dropping gunters) the areas held by each plural holder within his own district and will send the cards relating to other districts to Cmr. He will then consolidate the holdings for the whole district,

in D. F. V, adding the total area of those parts of holdings which extend beyond his own district Cmr. will assemble these holdings.

We had given the Bulsar and the Pardi Card for Manaji Shinde as they reach C. The Bulsar card is as it will be after C. has completed it.

10. It will then be asked what should happen, suppose the K. of Magod and Me have each omitted to show Manaji as a plural holder but have included him in their statement of single holders. When M. discovers this through finding the single (Nahigaon) card of Manaji when he sorts the cards he will ask the K. of Magod and Me to verify the fact and then if it is found that they have wrongly included him as a single holder, then they should reduce the number of holders and area in their single-holding collecting sheet by the number of persons and the area so found to have been wrongly included and they should transfer the areas to plural holding cards. When the same discrepancy is found at the Huzur between Talukas, the card should similarly be referred back and when it is ascertained that a mistake has been made C. will make the corrections in the cards and sheets in his office.

11. The compilation of these statistics falls once in five years and falls in a year in which none of the other quinquennial statistics are to be compiled. No doubt some trouble and care will be needed; but finally if a mistake is committed the result of that mistake will be that a person who has one holding will be shown as two persons with two holdings as in the past has always been done. It is practically impossible that two persons having two holdings can be added together as one person or that any man's holding can be taken twice over unless the above instructions are completely disregarded. There will be no *correspondence* whatever between M. and K.; but all points will be settled at the Kacheri in one or two days when they all come together. C. may have to make a few references to M.; but the more carefully the work is done, and the more complete K.'s information about the rayats, the less likely is this to happen.

(Bulsar Taluka Card.)

(Pardi Taluka Card.)

DISTRICT FORM V.

DISTRICT FORM V.

Collecting Card for Plural Holders.

Collecting Card for Plural Holders.

Name—Manaji urf Dadasaheb Anandrao Shinde.

Name.—Manaji Anand Shinde.

Taluka and village	Khata No.	Area held and class					
		Khalsa			Inam		
		A	B	C	A	B	C
		A. g.	A. g.	A. g.	A. g.	A. g.	A. g.
<i>Bulsar</i>							
Nahigaon ..	8	..	21 4	..	..	..	6 6
Me ..	..	..	..	..	..	..	..
Magod ..	4	19 13	7 24	..	..	12 13	..
<i>Pardi</i>							
Udvada ..	115	..	..	..	2 2	..	..
Wapi ..	34	..	2 9½	..	..	..	..
Taluka Total ..		19 13	28 28	..	..	12 13	6 6
Outside ..		..	2 9½	..	2 2	..	..
Size-group ..		..	50	..	..	21	..

Taluka and village	Khata No.	Area held and class					
		Khalsa			Inam		
		A	B	C	A	B	C
		A. g.	A. g.	A. g.	A. g.	A. g.	A. g.
<i>Pardi</i>							
Udvada ..	115	..	..	..	2 2	..	..
Wapi ..	34	..	29½	..	..	..	..
<i>Bulsar</i>							
Nahigaon ..	8	..	207	..	..	..	..
Magod ..	?	?	..	..	?	..	..
Me ..	?	..	..	..	..	..	..
Taluka Total ..		..	2 9½	..	2 2	..	..
Outside ..		?	?	..	?	?	..

C. accepts and compiles this card.

C. discards this card after comparing with Bulsar.

N. B.—The form used in villages is just the same.

Remarks on District Form VI.

This is simply a compilation of the totals of T. F. VI (a) and (b), omitting in (a) Cols. 1, 2, 7, 11 and 14 and in (b) Cols. 1, 2, 4, 8, 12, 18, 22 and 26. This return accompanies the Annual Administration Report and is the basis of Appendix VI.

DISTRICT FORM VII
Decennial Statement of Non-Rayatwari Tenures

Kind of Tenure (1)	No. of Estates or Villages (2)	No. of Holders or recognised shareholders (3)	Gross area in acres (4)	Government revenue from each Tenure (5)
Sources	M. should report when he submits T. F. VIII.		T. F. VIII-A (3) Tenure group totals	T. F. VIII-B (3)
I Inams and Jahqirs—				
Holders of wholly or partly revenue free tenures.				
Total ..				
II Non-Rayatwari—				
A. Permanently settled—				
(i) Talukdari				
(ii) Khoti				
(iii) Mehwasi				
(iv) Other leases (Udhad Jama-bandi, etc.).				
B. Temporarily settled—				
(i) Talukdari				
(ii) Khoti				
(iii) Mehwasi				
(iv) Other leases (Kauli, etc.) ..				
Total ..				
Grand Total ..				

Each heading is optional and not only to be opened when the District contains villages under that head.

N.B.—(1) Isafat and Maleki tenures are no longer shown as Non-Rayatwari.
(2) No details (Devasthan, Political, etc.) of Inams are required.

Remarks on District Form VII.

D. F. VII: Decennial statement of Non-Rayawatwari Tenures should be discontinued (*vide* G. R., R. D., No. 6221/24, dated 22nd August 1935).

This is a return of Non-rayawatwari tenures due every 10th year (1920-21, 1930-31) (R. 10715-11). It can be directly compiled from the tenure sub-groups in T. F. VIII-A and B. As to the number of holders or share holders M. must obtain information; one holder such as a Talukdar might hold 20 villages, while for another village there might be 50 shareholders. The gross revenue is the Jama or Salami paid to Government since we do not know what actual revenue the holders derive in cash or kind from their tenants. The Form is revised according to R. 3851-15.

2. In the old return (J. R. 7) the average area and average revenue of each estate and incidence per acre was worked out, merely a mathematical exercise leading to figures of no informative value which can be worked out by any one whom they interest.

I The Agricultural Returns.

(All are to go to the D. Ag. and not to the Commissioners.)

Ag. Rn. 1: is a simple compilation by tenure-groups from T. F. XX as indicated in that form, with abstract of irrigated crops, and a memo. of large variations from last year. It is due to be sent to the Director of Agriculture on 1st July. D. I. L. R. must arrange for its preparation in spite of the touring season. It gives the figures of uncropped area as they stood at the close of last July, while for cropped area the figures show what is found between November and March; and for unsurveyed (Leased or Inam) villages it gives an estimated distribution of land into unoccupied and unculturable; therefore there are unavoidable discrepancies between it and the annual L. R. statistics.

Information regarding the area irrigated by wells is required to be furnished every year by the Collector to the Commissioner, by 15th of October, which should give the total irrigated area as exhibited in the irrigation Abstract of V. F. XIII and not the net irrigated area obtained by deducting the twice cropped area from the total area and Commissioners are required to furnish this information to Government in P. W. D., by 15th November every year.

II (Quinquennial) and III (Decennial).

There is practically nothing more to say about these except that they are to be compiled by D. I. L. R. from Taluka Form XXII (Cattle) and XXIII (Water-sources) in the same forms, with an intelligent summary of M.s explanations of large changes. II is due before 20th February 1930 and so on (R. 6368-16). III is due on 20th May 1933, and so on (R. 10047-13).

For revised forms of the Imperial agricultural statistics *see* R. 5350-19. The Government of India want returns for tables I to IV (*i.e.*, Ag. Return I) by September 30th and all the returns by November 1st. Strict punctuality is strongly insisted upon (R. 313-20). These orders affect only the Director of Agriculture. Mamlatdars and Collectors must complete their returns in the forms and by the dates fixed in this Manual.

In the G. of I. Tables the term "area by professional survey" is found. This seems to mean the total area (1) by Cadastral (Revenue) Survey for areas to which it has been applied, (2) by Topographical Survey for the other areas (such as Indian States and unsurveyed Inam etc. villages).

Information regarding number of wells as supplied in Columns 3 and 4 of V.F. XVI—Abstract, is required to be sent to the Commissioner by the Collectors for his District quinquennially following the close of the quinquennium when the information is collected in V. F. XVI—Abstract by 15th October and by the Commissioners to Government in P. W. D., by 15th November.

THE ADMINISTRATION REPORTS.

Since Bombay has not Board of Revenue, the Land Revenue reports are prepared by Comrs. in Sind and of Divisions, and the Directors of Land Records and of Agriculture. There has been a considerable output of literature on the subject of these reports. The most important references are to paras. 10 and 13 of the G. of India, Home Dept. Despatch published with G. 1966-01 and G. of India, Revenue and Agricultural Dept. letter 834—5-3-04 published with R. 5509—04, which must be studied in full. The Supt., G. Central Press, must heed para. 9 of this Despatch.

The reports required (R. 9521-10, 11651-12) are :—

(1) Season and Crop report with agricultural statistics (including Sind) due to G. of I. Oct. 15th.

(2) Land Records and Survey and Settlement (excluding Sind) due to G. of I. May 1st.

(3) Agriculture proper (including Sind) due to G. of I. November 1st.

(4) Land Revenue, Settlements, Statistics and Administration due to G. of I. May 1st.

During the Great War these reports were severely curtailed (R. 10534-17 to 1871-21). The structure now given was finally adopted in P/63-4-7-22.

Of these (1) for year ending 31st July and (3) for year ending 30th June are submitted by the Director of Agriculture, (2) by the D. L. R. and Settlement Comr. for the Presidency proper and by the Comr. in Sind as Part III (limited to 20 pp.) of his report (4) for Sind (R. 2420—03, 7538—05). (4) is submitted in duplicate [R. Memo. 2880—13 before 1st January (R. 9286-19)] by the three Comrs. whose reports are consolidated for the Presidency proper (R. 6181—11) and their statistics amalgamated into Presidency tables, and by the Comr. in Sind whose report is separately printed in the same volume (R. 6192-04).

The Divisional Comrs. exclude Survey Settlement and Land Records matters from their reports and, therefore, C. sends duplicates of these parts of his report to D. L. R. direct.

Instructions for the preparation of the Annual L. R. Administration Reports
(R. 7304-10, 5042-12).

General Instructions.

1. Reports should be as brief as possible G. 2426-07 ; and must be drafted by the officer himself and not by clerks (R. 3241-01).

2. These reports are a record of work done. Avoid questions or suggestions ; if of value, they deserve each an independent report (R. 7476-81). It is inconvenient to deal with them in reviewing an Adm. Report. Likewise never call in question orders of superior officers or of G. ; if necessary write separately *ad hoc* (R. 7458-83).

3. Attach no appendices except those prescribed by G.

4. Keep tables and figures in the body of the report within the narrowest compass, only to illustrate or explain the context. Do not paraphrase in the text the headings or contents of the figured statements (G. 1966—01).

5. Avoid details ; for example, *talukwar* figures of rainfall, L. R. and Tagavi.

6. Type on one side only of the paper and begin every sub-section on a fresh page (R. 8167-07). G. 3384-11 : and do not print tables sideways, if avoidable.

7. Avoid footnotes to tables, when explanations can be given in the text ; keep the numbering of appendices, etc, unchanged ; avoid vernacular terms (unless meaning is given).

8. Get maps from the Photozinc Press and do not print as folders, if avoidable (R. 4695, 5633. 7936-83 ; 6445-87) and insert them at the beginning or end (G. 1966-01).

Comr.'s L. R. Administration Report

Due to Govt. on January 1st (R. 9256-19—The Compiler of the General report and the D. L. R. must see that their statistics do not clash (R. 2366—01, 297—05, 9521—10).

(The instructions on the corresponding paragraphs and sub-paragraphs of the model form of C.'s report should also be followed.)

Comrs. submit their reports in duplicate ; text is limited to 30 typed foolscap pages (R. 159-05 not including the separate appendices. They forward C.'s in original (without separate reviews) together with the best three of the P's reports, one of which must be written by a Deputy Collector. They may also send extracts from the others.

1. *Economic conditions and prospects of the Division—*

- | | |
|--|--|
| (1) Season (This includes crops, cattle diseases, public health and water-supply)—a general review: D. Ag. will go into details in his report. | (6) Prices. |
| (1A) Canals (for Sind only). | (7) Labour and Wages. |
| (2) Cattle and Fodder. | (8) Emigration and Immigration. (re-introduced by G. 9144—31-10-19). |
| * (3) Land Revenue. | (9) Public Health. |
| (4) Tagai. | (10) Education. |
| (5) Trade and Industries. | (11) Omitted R. 6818/24-17-12-26). |
| | (12) Summary of material prosperity and prospects. |

(Para. 3) the sub-heads are:—

- | | |
|-----------------------------|--|
| (a) Gross Revenue. | (g) Revenue for Collection. |
| (b) Alienations. | (h) Collections. |
| (c) Net Government Revenue. | (i) Balances. |
| (d) Miscellaneous Revenue. | (j) Coercive Processes (R. 5638-80). |
| (e) Remissions. | (k) Miscellaneous Revenue not in Tharav bands. |
| (f) Suspensions. | |

(Para. 4) A. G. furnishes a financial review of the Tagavi transactions of the past year direct to G. before February 15th (*see* Tagavi Manual). The Cmr. will review for his Division the financial results; the best pattern is the form used by the Northern Division in the published report for 1911-12.

The sources of the appendices are as follows:—

Appx. I and	II	..	..	..	from D. F. II (now combined).
„	III	..	..	..	„ Tag. F. IX.
„	IV	..	..	..	„ D. F. I.
„	V	..	..	..	„ D. F. IV, quinquennial.
„	VI	..	..	..	„ D. F. VI.
„	VII	..	..	..	„ D. F. VII, decennial.
„	VIII	..	..	..	„ D. F. V., quinquennial.

For suspensions and remissions, Cmr. should give the details required by R. (circular) P/63—4-3-25 which reads:—

In order that adequate information regarding the effect of the Suspension and Remission rules in each district from year to year, and regarding the grant of remissions generally, may be readily available, sections e and f under para. 3 (Land Revenue) should be thus prepared:—

2. In section e (Remissions) the total remissions for the division should first be stated, and the corresponding figure for the previous year. Then the items of the year under report should be shown as follows figures for each District and the Divisional total being given under item B (1), (2) and (3) and C (1):—

Class (a)

(Under G. orders.)

(1) Remissions on account of revision settlements or the suspension of settlements.

(2), (3), etc. Remissions of jama in Gujarat under R. 2263-04, special remissions to Khots in Deygad (Ratnagiri) under R. 3718-02, and such like. Each item should be given a separate serial No.

*D. F. I and II give the facts: add notes on the amount of cultivable waste [G. 4063-99 and (memo G. 5494-12)] and restricted tenure land: also on coercive processes (R. 5638-80) and on refunds sanctioned by [p. 216] Foot Note and the quinquennial and decennial forms in their proper years.

Class (b)

(Under the Suspension and Remission orders)

- (1) Automatic remissions.
- (2) Remissions of water-rate.
- (3) Remissions on account of local calamities.

Class (c)

- (1) Written off as irrecoverable.
- (2) Remitted arrears on forfeited lands.
- (3) Remissions on account of water-logging.
- (4), (5), etc. Other items, each being given a serial No. except trivial ones which may be included in one total under the head "Miscellaneous".

3. The total of each class of remissions should be shown.

If any item pertains to only one district, give the name of the district.

4. In section f (Suspensions) the total of suspended revenue at the end of the year should be stated and the corresponding figure of the previous year. Suspensions under the Suspension and Remission orders should be shown by districts as follows :—

District	Suspension out of current revenue of the year	Amount re-suspended	Total
	Rs.	Rs.	Rs.
Total ..			

The details of other suspended revenue should then be given.

II. Inspection performed by the District Officers—(a general review with only brief illustrative figures) :—

- (1) General Inspection.
- (2) Destruction, indexing, and sorting of Records.

(Record the general results of Cmr.'s inspection.)

III. Revenue establishments (including village officers) and Land Records staff (General remarks as to strength, efficiency, conduct, volume of work, etc.).

IV. Special Matters—

(1) Record of Rights with a statement of progress in rewriting* (R. 5768-16) and progress in preparing R. R. of 2nd class irrigation works (R. 12499-19). (2) Non-alienable Tenure giving the area (R. 1607-07). (3) Others. (e.g., the ratio of the land cultivated by owners to that held by tenants) (V. F. VII-B and changes therein; including the statistics prescribed in 14 R. 4553-14).

V. Assistance to Inamdars and superior holders. (Inamdars' recovery of revenue, Assistance cases, successions, lapses, etc.)

VI. General remarks and Conclusion.

(Any other subject of interest worth mentioning and not included in any of the preceding paragraphs.)

*But this is rapidly becoming obsolete under the Maxwell system.

Model Form of C's Annual Administration Report.
[Due to reach Comr. by 15th September at latest.]

Sir,

I have the honour to submit the annual report on the administration of this district for the year ending 31st July 19 .

II. Economic conditions* and prospects:—

Note.—As there is a separate season and crop report prepared by the Director only brief accounts are required under these heads.

(1) Nature of past season (this includes crops and water-supply).

(2) Land Revenue.—The Jamabandi was effected by the officers and on the dates specified

Taluka or Mahal	Audit officer	Date by which completed	in the margin (explain any delay, or incompleteness of the audit). The land revenue which shows (an increase) of Rs. (over) last year's figure was collected (without difficulty). D. F. VI shows the number and severity of the coercive processes adopted in respect of L. R.

Note.—Particulars of the Arrears, Demands, Collections, Suspensions, Remissions (with the details required for Comr.'s Report *See Supra.*) and Balances are set out in D. F. II.

(3) Tagai—

(Append Tag. Form IX.)

Remark on inspection of Tagai wells and other works—

(4) Trade and Industries .. } Get T. F. XVIII and contrast with prices, etc., of last
(5) Prices (R. 8256-98) .. } five years.
(6) Labour and Wages .. } To be supplied also direct to the Director, Labour Office

who will forward to the Compiler, General Administration Report (G. 49-P.—15-5-23).

Note.—If a permanent rise takes place in the standard of real wages the immediate effect may be to increase the cost of cultivation; but if the rise in wages is accompanied by an increase in efficiency the ultimate result will be to cheapen production and the land holder will benefit equally with the labourer. Note any such observed tendency.

III. Special Matters:—

(1) Information about land granted on impartible tenure.

Budget estimates of Land Revenue.

These are based on the D. F. and the periodical Wasul Baki returns and information specially got from M. C. submits his first estimate in September. Then in January and in February he overhauls it twice, and sends 'amended' estimates. G. adopt an estimate in March and communicate it in April-May. Then in June (and also in the following January and February) C. *REVISES* this estimate. By the end of March it passes out of the category of estimates into Actuals.

Detailed instructions are in R (Circular) P/9-16-5-25 with full forms which must be consulted.

Model Form of P's Annual Administration Report.

[P is not to append or even quote Reports from his M: indeed M is not expected to submit Administration Report.

Questions expecting a reply, suggestions, personal explanations of recriminations, charges complaints are prohibited.]

Sir,

I have the honour to submit the annual report on the administration of the (sub-division for the year ending 31st July 19 .

[P will bring forward last year's figures unless C intimates changes. He will *not* get figures from M.]

II. Charge has been held by the following officers—

Name of Officer	From	To	Total number of days

III. Economic conditions and prospects of the sub-division, (1) to (6). [Same as in model form of C's report.]

IV. Special Matters—

(1) Information about the grant of land on impartible tenure.

*No extracts are sent to Director of Agriculture as to condition of people (R. 5645-10).

APPENDIX (R.11756-12).

Statement showing Test of Village Officers and C. I.'s Work by P during 19 .

Village G Dehs.		Villages fully audited	Villages in which shorter inspection was done	Receipts checked	Tagai works examined	Repaired B. M. examined*	S. N. and Hissas† in which V. F. XII was checked (Crops and Tenancies)		V. F. VI and VII		Birth and Death Rgr., V. F. XIV		
Total in the Sub-division	Visited during the year						K's work	C. I.'s work	Entries checked	Errors detected‡	Villages in which checked	Entries checked	Errors detected
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		(10)	(11)	

*(R. 5792-14). †Put the S. N. and Hissas as a fraction 8/23 meaning 23 Hissas in 8 S.N. ‡The No. of errors should be noted by the inspecting officer but need not be reported in the Admn. Report.

G. have frequently insisted that C and P must not rely upon or call for reports from M as a basis for their Administration Reports. In some Districts a practice has grown up of requiring M. to submit a full report on all the subjects laid down in these notes. In other Districts they are asked to submit only a chapter or two on particular points. In almost all Districts they are required to submit a variable number of statements and returns to be used specially in the compilation of the Administration Report.

One result of this practice is that the proper District returns required for the Comr.'s Administration Report do not arrive until very late, because M. is otherwise occupied by these special reports instead of giving his whole energies to the annual closing of the accounts. The Presidency Administration Report is not ready till March 1st and often even later because of these delays. Much of this can be remedied if the instructions of G are strictly observed. These are that each officer must obtain all the information for his report either from the prescribed ordinary returns and statistics which come to his office and which are prepared by M. by 31st August at the latest or else from his own personal observations in the notebook which he should always have with him while on duty. The notes in this pocketbook will naturally have regard to the Administration Report and especially to P's Appendix. Those M. whose opinions are valuable as to economic and administrative matters should be consulted orally, and not required to write voluminous reports. But since all officers cannot be in charge of the same District throughout the whole year it is also strictly enjoined that no officer should hand over charge of his District or sub-division without handing over written notes on any matters which should be brought to the notice of his successor especially such notes (including record of inspections done) as are required for the Report. The later in the season, the fuller these notes should be. A good basis for compiling such notes will be the headings and points detailed in this chapter. It will not be essential in all cases that the note should be written out *in extenso*; if heads are noted down and the information under these heads is passed on orally at the time of handing over charge, it would suffice in a good many cases. Particularly would this be so if there is already plenty of written correspondence current in the office, and all that is necessary is to draw the attention the successor to this fact so that he can find it.

Those who would like to study the literature on this subject more fully are referred to the following orders as to note-books and prohibition of subordinates' reports, and the style and scope of these reports.

[R. 5091—71, 1265—74, 2346—75, 3024—74, 2857—79, 5317—81, 8276—82, 2113—83; 724—87, 2970—87, 775—91, 2224—91, 1237—93, 4805—00; (Circular 3241—01; 5667—01, Letter 7919—11.)]

The General Administration Report of the Presidency is compiled between 15th September and 15th December by a Special Officer; and decennially the Red Letter Chapter is prepared by another Special Officer (G. 720-12). All except purely Land Revenue information must be for the Financial Year (G. 6851-14). The materials required from Collectors are detailed in G. 6135-15; all must be furnished on one side of the paper and with a fresh page for each new paragraph (G. 3384-11, 6854-14). They, with their sources in the District Reports unless a special report is required, are as follows:—

The items printed in italics are for the present (G. 3045-23) omitted.

Paragraph in District Administration Report	Subject
II (1) [Special]	1. <i>Insect Pests</i> (G. 2204-12, 4305-13). (Authority for deletion. G. 2411-17.) Director of Agriculture sends also a separate (Note) (G. 6851-14).
II (2)	2. <i>Wards and other Estates (distinguishing Minors)</i> .
II (4)	3. Collections of L. R. (Form in G. 3384-11). [The Comr. will send D. F. II ?]
II (5)	4. Manufacturers and Industries.
II (6)	5. Prices. [Director of Agriculture will also furnish ?]
II (3)	6. Labour and Wages [Figures are supplied by A. G. for two half-years ending Sept. 30th. C gives general comments.]
[Special]	7. Tagai.
	8. Famine (if any) (G. 4305-13).

The paragraphs furnished by the Commissioners only are:—

Statement of Waste lands (based on D. F. I),	Municipalities,
Village Police,	Local Boards.
and the Sanitary Comr. :—	
Epidemic diseases; also compare III (9).	

INSPECTIONS AND AUDIT.

1. Now that we have completed the fabric of the accounts, it remains to provide for their maintenance in good working order. Careful audit and inspection is the cement of an account system. The uniformity of the system throughout the Presidency is of great importance; by summarising in one place all the tests which should be applied to secure proper working, we provide a useful standard both for those familiar with the accounts, and those to whom they are comparatively strange.

Village Inspections.

2. Villages are inspected during their tours by the Collector, Prant Officer, and Mamlatdar, and also by the officers of the Dept. of Land Records and by the Commissioners. Visits to villages are not made solely for the purpose of inspection, and it is not possible at every visit to apply all the tests, and inspect everything. In Appx. A will be found a set of questions upon all parts of the Village Accountant's work on its Land Revenue side, constituting a sort of High Water Mark of the complete inspection and audit of a village. Government have frequently emphasised that the thorough audit of a few villages is more valuable than the superficial inspection of many (R. 775—91, 7919—11).

M should certainly make a complete inspection of most, if not all, of the 10 villages selected under para. 9, *infra* and of as many more as he can, not examining in one year more than one village in the same Saza; and keeping a record of those he has inspected, so that in succeeding years he can test other Sazas in rotation. He should also avoid villages completely tested by P. or C.

P should completely inspect at least one of the 10 villages referred to in para. 12-13 *infra*, to see that M's field and chavdi test was intelligent, and not perfunctory. He should then do as many more as he reasonably can, avoiding those which M or C have inspected.

Thus, each year a fair number of villages will come under careful scrutiny, and it ought never to happen that in any Saza three full years pass without any of its villages coming under complete inspection.

Jamabandi.

3. This term means literally "fixing the demand." In days when there was no Survey, and the demand was really fixed each year by the Collector, and distributed among his Kamavidars by Mahals or Parganas, by whom (in Gujrat) it was apportioned among the Desais who were responsible for villages or Tarafs, the Jamabandi was a most important function which keenly interested every rayat. Moreover, it took place before the collection, and not after. Probably the rayats and Mukhis or Bhagdars would have refused to pay anything until first a formal Jamabandi had taken place, at which they could have made themselves heard.

4. But now-a-days the demand for fixed Land Revenue is settled by the Survey Dept., and remissions or suspensions are based upon that fixed demand according to rules of general application; while the demand for fluctuating Land Revenue is fixed by individual orders of proper authorities from time to time. There is no Jamabandi, in the sense of a settlement of the demand, to be performed but the process is partly an audit of the last year's accounts partly an inspection to see that the accounts of the current year are up to date, and partly a general test of the work of the village officers.

5. The practice hitherto has been that the Mamlatdar calls together all the Kulkarnis in his Taluka, and checks the accounts of the past and current year called the Jamabandi. Then, when the Prant Officer comes on tour, K are again called to his camp. He makes three camps (or fewer, R. 396—06), and must finish the work before March 15th. He goes again over the same checks as the Mamlatdar has already applied. The Taluka accounts must be brought to this camp for the comparison. This process involved considerable duplication of work, since the Prant Officer went again over all the ground covered by the Mamlatdar. It is more expedient that he should confine himself to a test of an adequate percentage.

6. The Jamabandi examination is a test of the accuracy and exact correspondence of the village with the Taluka accounts; it is a matter between the Mamlatdar and the Village Accountant, and not between the rayats and Government. The examination ought therefore to take place at the Taluka Kacheri; but it is desirable that the Prant Officer should see all his village officers once a year. Though the presence of the rayats, or even of the Patil, is not necessary for the business in hand, still in districts where there is any such custom as that of giving *pan-supari* to the hereditary village officers, it should be maintained, and the annual interview between P and village officers should not be abandoned.

7. The Mamlatdar should do his Jamabandi first, as soon as he conveniently can after the end of August, and after the despatch of the District Forms, but before the end of October, so as not to interfere with the touring season. If any serious errors in the accounts which have been incorporated into the District Forms are discovered by the Mamlatdar or the Prant Officer before February, they should be communicated to the Collector, so that steps may be taken to carry out the correction in the District Forms before their compilation into the Presidency Administration Report. But where the errors are not important they are usually adjusted by corrections in the accounts of the following year.

8. There are two grades of staingency in this Jamabandi test, and it is not practicable or even desirable that the full test should be applied every year to every village.

The ordinary tests to be applied to all villages are as follows :—

Trace the totals of V. F. III, V, IX into T. F. III, VIII-A and B, and IV.

Check the last chalan against T. F. IV.

Compare the changes in V. F. V. with the outhorities.

Agree the totals of V. F. XI with the other village accounts with which they should agree as shown by the test entries in the specimen form.

See that current years accounts have been duly opened as in question 133.

[For the meaning of the Italics, see para. 10 below.]

If in making the above examination it should appear that there is anything specially calling for attention such as a discrepancy between the village and the Taluka collections, or inexcusable errors or evidently incomplete accounts, that village should stand aside for fuller examination or the Mamlatdar should be asked to go into the matter and satisfy the Prant Officer that it is properly dealt with.

9. The Mamlatdar should first dispose of the greater part of the villages in this way, and let the village officers go. Then he should keep back the papers of 10 villages selected from the charges or sazas of 10 different K. in such rotation that the work of all K. in the Taluka will come under this strict test within a limited period. No K. must have any idea before he comes to the Kacheri whether he will be selected or not ; there should be a permanent register showing the villages and sazas selected each year. Sometimes saza audited even in the last year may be selected again in the current year, especially if the work was found unsatisfactory.

10. To these 10 selected villages the Mamlatdar will apply the full test detailed in Appx. B. Those items printed in *italics* must be examined by himself. The remaining items should be examined by members of his staff not being the clerks who are themselves responsible for these accounts. The Appendix will be printed as a Standard Form in the shape of questions and answers, and each point examined will be initialled by the person who does the actual-check. If the Mamlatdar nominates Karkun A to examine point 63, then Karkun A will initial the reply, and note the result of the test and not the Mamlatdar. When the test of the selected villages is completed, this will finish M's Jamabandi.

The Prant Officer's Jamabandi.

11. The Prant Officer will select one quarter of the villages of the Taluka, no two from the same saza, except where, as in Kolaba, very many small villages go to one saza.

12. First he will fully go through one of the villages which the Mamlatdar has fully audited.

13. Then he will examine the remaining 9 villages fully audited by the Mamlatdar ; but he will not go through the full audit thereof, but will in each village go through about 1/5th of the total number of points in Appx. B ; not necessarily the same points in each village, but so chosen as fairly to test the thoroughness of the Mamlatdar's examination in them all.

14. Then he will do the Jamabandi of one-fourth of the remaining villages, to which the Mamlatdar applied only the limited tests in para. 8 above. He will, assisted by his staff, repeat in full the checks which the Mamlatdar has already applied to see that they have been properly and thoroughly done. Government have pointed out that if errors are subsequently discovered in accounts which the Prant Officer has passed, he incurs a serious responsibility (F. 3420—79).

15. He will fill up the same Form ; those points examined by his Sheristedar or by his other clerks will similarly be signed by them.

16. He should also see the Annual Reports of Village Accountants (*see page 195*) and see that the Mamlatdar has exacted their work punctually and completely from all of them.

17. Finally, he will call up *all* the village officers, and sign and return to them their Tharavbands of the past year. This will be a very convenient time for making any general enquiries, and making any announcements or advice to the village officers in general.

18. *The Collector* will do the Jamabandi of one Taluka in each of the Sub-Divisions of his District, each year. He will follow exactly the procedure above described for the Prant Officer's Jamabandi. He may, however, depute his Chitnis to deal with some of the points printed in *italics* ; it is desirable that he should go through the full list of *italicised* points himself for *at least one village*, or

he will be in danger of losing touch with the accounts, and will not be in a position to criticise and improve them.

19. The Presidency Administration Report goes to Government of India on May 1st and if in audit any error affecting D. F. I and II is discovered a correction should be sent in; and office copies amended. If not discovered in time, it must be set right by a change in the figures of the next year. (T. F. IX and supplement to D. F. I and II.)

The standing orders are that Jamabandi audit must be finished by March 15th and it is very desirable that it should be completed earlier.

P. is expected to visit accessible parts of his charge in the monsoon season: and such absence from Headquarters can be counted in the seven months normally allocated to touring (R. 438-12, 2406-15). It is most desirable that the Jamabandi of easily accessible talukas should be completed in September or October.

20. Thus the Jamabandi of all Talukas will be completed annually by the Mamlatdar, and tested either by the Prant Officer or Collector. It would certainly sometimes be desirable that some of the villages which have been subjected to a full audit at Jamabandi by the Prant Officer or Collector, should also be selected by the same officers for a full test inspection according to Appx. A. Visits to villages will practically be in progress during the whole of the touring season. At such visits the inspecting officer gives the rayats the opportunity of bringing orally to his notice any matter which agitates them; and he will take the same opportunity of addressing them on any matter which interests himself. There will be no lack of touch with the rural population, whether the officer visiting the villages goes through the full list of inspection points, or only a few of them; the full test will of course interest all classes in the village, but when a village is visited only for some special purpose not permitting of a complete inspection, still the inspecting officer will often find one or more of the inspection questions helpful, perhaps in connexion with the matter he is dealing with. The full form of questions will be a useful adjunct to the pocket book, as every item of test is required to be recorded for the Administration Report. Also when there are special matters requiring enquiry in any season, such as new crops and seeds, tank repairs, locusts, etc., manuscript additions to the form are easy. While on tour, officers can, besides visiting villages, often usually invite Patils and leading rayats of villages he has not visited to come to his camp at a fixed time and hold an informal Darbar. If they bring to notice any matter which renders a visit to any village desirable, he can probably arrange to visit it.

21. Remarks will be made in the Village Inspection Book (R. 9937-12), and Error Slips issued if required.

The Commissioner is required to test the audit of village accounts (R. 2876—60) and to see that District Officers have performed the audit correctly. This test can only be applied by repeating some part of audit.

Taluka Inspection Audit.

22. The full Taluka and village audit used to be done annually in a selected Taluka of each District by a Deputy Collector appointed for the purpose. In R. 10810-17 Government have directed that the audit of the Taluka accounts shall be done each year by the Prant Officer for *one Taluka* in his charge. In famine affected areas the audit may, by special order of Commissioner, be relaxed or postponed in any year (R. 707-19). He will of course also inspect the other Taluka offices; except when the Commissioner or Collector has already inspected them. After such an inspection by a higher officer, he confines himself to re-checking such errors and omissions as they have noted, to see that they have been set right since their inspection. The Form of audit and inspection note, after disposal, can be filed at the Taluka Office with the Taluka Inspection Book. When any point discovered in the examination requires a report or investigation, or explanation, more than can be obtained during the inspection itself, then separate memos. (or Error Slips, *see* paragraph 14, page 2) are more appropriate. The issue of such separate memos. will be noted on the Inspection Form; Appendix C.

23. The Prant Officer will therefore very likely have to do the inspection of two Talukas in a year. He is bound under the orders to make a full inspection and audit of one, and he should do as much as he conveniently can of the same kind of inspection at the others for the inspection of which he is responsible.

24. The full schedule of audit and inspection questions upon the Revenue Accounts and work of a Taluka is given in Appendix C, similarly divided into points which should be dealt with by the Inspecting Officer and by his staff.

25. When the Collector* performs this inspection and audit, he will find it helpful to use the same list of points, deputing to his Chitnis some of the *italicised* points which have been marked with an asterisk.

26. To perform this thorough audit and inspection of a Taluka office, the inspecting officer, will require the Daftar of selected villages (not necessarily the same as those selected for special audit at the Mamlatdar's Jamabandi) to be brought to the Kacheri, as otherwise those parts of the Taluka accounts which depend upon village accounts cannot be tested. These villages are referred to in the questions as the "selected villages." For the remarks of Government upon the inspection of Taluka Offices, see R. 2873—00, 2810—07; and for general orders and policy as to Collector's tours see R. 4767—70, 4923—71, 5138—74 and 6719—93.

27. Besides the above tests specially applicable to particular Registers, of course in all the accounts the Inspecting Officer should see that writing is reasonably neat and clear. A fairly good writer does not cost more than a very bad one and it does not therefore pay to retain in clerical appointments men whose writing is untidy and illegible. English figures must be used in all Taluka accounts. Erasures are absolutely prohibited in every species of accounts (see page 1, paragraph 6). It is expected that the whole of the accounts should be kept regularly and intelligently and concisely. Entries should not be allowed to spread over columns to which they do not belong and wide straggling lines preventing the entry of the proper full number of items to the page should not be allowed. These and many similar points will naturally occur as the Inspecting Officer passes the accounts in review. The mere knowledge that he is likely to open and turn over a few pages of a Register, even if he does not himself check any of the items, is often sufficient to prevent careless and lazy work. In the clerical branch promotions for neat writing and good account-keeping ought to be given not infrequently.

28. There is of course much more than the mere contents of the Forms and Books which an inspecting officer will naturally notice when inspecting or auditing an office. Many points will occur to him while investigating the particular questions given in the Appendices. Others are of a more general character. Among the things to which attention will be given are the cleanliness and tidiness of the office, the state of repairs, lighting, and furniture, the punctuality and regularity of attendance, personal disagreements of the staff, grievances, illhealth, and matters of discipline, the state of records, and conduct of correspondence, and the distribution of work with reference to the remarks on page 3, paragraphs 2 and 3; and the general business habits, and promptitude of the whole machinery. It is not necessary to attempt to catalogue all such matters; they are mentioned here merely to remind Inspecting Officers that there is a more general administrative side to their inspections, as well as the particular account checks which have been detailed.

29. While in this note is laid down the minimum of the inspection tests and audit to which the accounts should be subjected, this does not preclude the hope that officers will often find it possible to do more than this minimum. In the Administration Report it should be noted how much has been done; distinguishing between villages and Talukas fully examined and those partially examined and if ever the tests fall short of the minimum, explanation should of course be furnished. The Prant Officer should also note in his report that he has satisfied himself that his Mamlatdars and the Mahalkaris have done a proper amount of inspection and audit.

30. The Commissioner is required to satisfy himself that all this inspection has been done, and to supervise it (R. 2876-60). He will often find the Appendices useful for information in his own inspections.

Sub-Treasury Inspection.

31. This is dealt with in the Sub-Treasury Manual. It will be performed by the Prant Officer once in each revenue year at each Taluka. It need not be done at the same visit when the Revenue and general Taluka audit is performed. There will also be some examination of Tagavi accounts and of Records, and Cattlepounds as provided in other Manuals.

32. Audit of Sub-Treasury accounts may be occasionally performed by the Accountant General's staff. The Sub-Treasury Manual will be the basis of such audit and a set of audit questions is therein included (dealing with Day Book, deposits, coin and currency notes, and all purely Treasury matters). The Accountant General's auditor may also examine any of the points in this Chapter. When a Sub-Treasury has been so audited the Prant Officer will be exempted from repeating that

*C should make as full an audit inspection of the Talukas he selects for Jamabandi as possible (see para. 18) avoiding those which Cmr. proposes to inspect (R. 2810-07). Of the Talukas in which he does not perform Jamabandi, C should inspect a fair proportion, so that the Jamabandi Talukas and the inspected Talukas come to about half the Talukas in the district (Symonds' p. 119, para. 12).

audit for the revenue year except only that he will verify the cash balances. If the Accountant General's audit comes later than the Revenue Department audit then the exemption will cover the next revenue year.

Audit of the District Forms.

33. Since these forms are mere compilations of the figures submitted from Talukas no fraud or irregularity other than clerical error can occur. Moreover in D. F. I and II the correctness of the total figures is provable by the *plus* and *minus* supplements, which link these figures to those of the previous years.

34. The Commissioner's staff should see that the arithmetic is correct and tallies with the last year when the forms reach his office ; and when he is on tour he should see that the compilation of the *plus* and *minus* statements was correct. The Commissioner no longer audits district Treasuries (F. 3046—14) ; the duty is transferred to the Accounts Department (F. 1937—18).

35. As to the Wasul Baki Patrak and the Return of Revenue Advances, the Commissioner will see that the figures tally with those of the Accountant General. Any error will be discovered in this audit and set right by correspondence.

36. It is most important to check the tendency to add further supplementary and additional statements to the prescribed Returns or to insert extra columns. No single addition can be made in the District Forms without requiring similar or perhaps even a much greater addition in the Taluka and village forms. Such addition should therefore be avoided if by any means possible ; and should certainly not lightly be introduced whenever in any one District or Division, for temporary reasons or to satisfy curiosity, additional information is thought desirable.

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 at least 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 at least 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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