

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1271

DATED 6th March

[Despatch Abstract.]

According with remarks, Proceedings of the Board of Revenue (Land Rev) reviewing the Director's report on the inspection of the village and Taluk path accounts in certain taluks of the Krishna D.S.

BACK PAPERS.

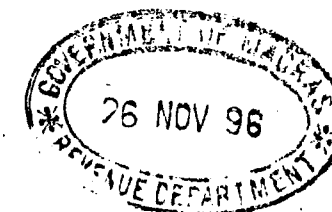
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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue
~~Public~~ (1896) Department.

CURRENT No. 8638



From *Board of Revenue*
Land Revenue

No. 419

Dated 12-11-96
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Enclosures
Spare copies 5.

SUBJECT.

Reviewing the Deputy
Director's
Collector's report on
the inspection of the
village and taluk
cash accounts in
certain taluks of the
Mistra District.

Order

BACK PAPER

G.O.	No.	Department.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (LAND REVENUE), No. 419, 12TH NOVEMBER 1896.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following extract from the Deputy Director's report on the inspection of the village and taluk accounts of certain taluks in the Kistna district, dated 1st April 1896, No. 94-L.R:—

SECTION II.

37. *The registers of changes of holdings.*—Taluk accounts Nos. 4, 5 and 6 are kept in the old forms throughout the district. There does not appear to be any order prescribing such registers. In Narasaraopet no register was kept for entering B. memoranda. Pending cases of the previous fasli had not been brought forward in No. 4. In the disposal of a few darkhasts a delay of about two years was noticed. Some sub-division statements, prepared in November 1895, are still pending sanction, and those sanctioned have not been separately filed. In one village on account of the non-payment of tree value darkhasts accepted in January 1894 were included in holdings only in December 1895. It would appear undesirable that such long pendency should be allowed, as it tends to the overlooking of the case. In Guntur, one darkhast for assessed land, made on an 8-anna stamped paper was found, which had been pending owing to delays about sub-division and the issue of orders from November 1894 till July 1895, and another pending from July 1895 had not yet been disposed of.

In Bezwada, cases of unauthorized occupation for which pattas were not required are generally omitted from this register. In this taluk, in the village of Janganapalli, two cases were accepted—one in August, another in September 1895—but the tree value was not paid till February 1896. Some cases referred to the village officers were allowed to lie over with them for about five or six months.

In Bandar, No. 4 included applications for porambokes and unassessed land; but B. memoranda (for the unauthorized occupation of such land) were shown in another register, several cases pending from fasli 1304 had not been brought forward and there were still 23 cases pending from fasli 1303 besides 14 from 1304.

38. As regards the relinquishment registers, it should be noted that in Narasaraopet, 31 out of 43 applications presented to the village officers had to be referred back to the village officers for further information. Most of the applications were not made in the form prescribed, but the chief want appears to be an order to the karnam to specify clearly whether any objections under the rules to the relinquishment existed. Rule 9 of Village Officers' Manual also seems to be defective in that it does not state to whom the applications should be presented, though, taken with rule 13, the course is clear enough. A re-casting of these two rules seems advisable. In Bezwada, some applications said to have been received by post were accepted and in some cases a delay of from four to six months in disposal was noted. In Bandar, particulars of the cases disposed of by the Deputy Tahsildar during fasli 1304 were obtained from village accounts No. 3-A, and whilst the posting statement for the annual return shows a case in one village of the main division, the register shows none. The latter appears to relate to a portion of land granted on a darkhast in fasli 1302, the assignment of which was cancelled in 1304. Again in this taluk, a certain area that had been eroded was shown as relinquished and was not transferred to poramboke owing to

* Register in
4. darkhast
5. relinquish
6. transfer

want of sub-division. In this taluk applications for relinquishment are made in duplicate, one copy of which is returned to the village officers. Under the district standing order relinquishments by illiterate persons, i.e., persons unable to sign, are presented only to Revenue Inspectors, Deputy Tahsildars or Tahsildars.

39. In regard to transfers it should be noted that in this district sub-divisions are not carried out on the sanction of transfer applications. A separate application on an 8-anna stamped paper is required if the parties desire to have their portions subdivided. The obstruction to sub-divide which this causes I have already noted. In Narasaraopet, the total number of cases disposed of by the Revenue Inspectors was not carried into the taluk register and consequently 6-A had to be posted from the village account 3-A. It was noticed that some cases received through sub-registrars were refused for want of the proper stamp. Transfers by revenue sales have not been shown in No. 6.

In Bezwada, in Ilaprolu village, the inamdar under title-deed No. 71 referring to survey fields Nos. 11 and 27 sold field No. 27. In this case, no steps were taken to have the area deducted from the title-deed nor for the apportionment of quit-rent under the Collector's sanction. Similar cases were also noticed in Bezwada village. The course adopted is to add the names of the purchasers as co-sharers of the inam.

In Bezwada, both Government and inam transfers were shown in No. 6. Transfer applications are filed in duplicate either before the Revenue Inspector, the Sub-Registrar or Tahsildar, when a portion of a survey field is transferred, the extent actually transferred is shown in No. 6 and for jamabandi returns such portions are sometimes taken and in some cases, the whole areas. In the other taluks it was noticed that the total extent of the field transferred was shown in the accounts though the actual transfer only related to a portion of the field. An unauthorized posting register was opened in this taluk with about 220 columns showing all the changes, &c., appearing in village No. 12-A. It shows tirvajasti, fasaljasti and lift remissions cases also. Taluk No. 6-A was found incomplete and the totals do not agree.

40. *Collection Accounts.*—Except in the Narasaraopet taluk no serious attempt whatever appears to have been made to prepare village account No. 16 correctly so as to reconcile the provisional demands adopted therein with the settled demand of the previous fasli. No. 16 is consequently prepared very much at haphazard whilst, owing to the fact that in this district the *kistbandi* for the assessment on dry and on wet land differs, its preparation is peculiarly complicated. It appears to me that this complication in the *kistbandi* is not necessary, for though it may be wise to prescribe a different one for the irrigated section of the district from that prescribed for the uplands, it seems unwise to have one set of kists for the assessment on a ryot's dry fields and another for that on his irrigated land or again that the assessment on dry land should be collected in one set and the water-rate on the same land in another set of instalments. In preparing this account again the karnams do not appear to have maintained any uniformity as to the collection of assessments on holdings paying less than one rupee and in some cases distributed the amount over the four kists. In this connection it appears to me that the limit for collection of the whole assessment in one instalment should be very considerably raised—say to Rs. 5—and this might easily be done, if there were but three kists of 4, 8 and 4 annas and the whole collected in the intermediate instalment in these cases. The work would be vastly lessened and no real practical hardship should arise. The expense of making these small collections when paid before demand is, of course, far greater than that attendant on the collection of larger sums, whilst, when a default of payment occurs in such cases, the attendant cost of coercive collection is equally great. For the reasons noted above, it was, of course, impossible that the taluk collection accounts should be complete, but the difficulty of preparing them was further enhanced by the fact that this account—village No. 16—was in a number of cases not submitted with the second remittances; in other cases where the account came up with the second remittance, it did not show the gross collections, but only those made against the balances appearing after the first remittance had been made. In the Bandar village, the complications were intensified, for there are five monigars each of whom remits to the taluk separately and whose remittances are not accompanied by

No. 16 even for those persons from whom he had to collect the revenue. Consequently, the totals in No. 16 did not agree with those in taluk No. 15.

There are other complications caused by the rules regarding transfers and also by delays in carrying out those transfers that have been sanctioned; thus in Guntur, it was noted that certain transfers effected in May 1895 had not been given effect to and hence the collections appeared against old names. This feature was common to all taluks and needs consideration, if the accounts are to be easily worked and properly closed and balanced.

Again it appears that under an order, dated 19th December 1894, the Collector directed that all charges for irrigation, other than on registered wet land, should be collected in a lump on the ground that the *kistbandi* was not applicable to them, though why this should be is not clear. Such charges were, however, collected in Bandar in three kists; and in Narasaraopet tirvajasti is not collected till after the *jamabandi*. In Bezwada, except for crops of paddy, it was similarly left uncollected although the water had been applied for, and in the case of water being used without permission, a single rate for paddy is collected in the three kists. In this taluk it was noticed that water applications relating to porambokes were approved of.

In the preparation of this account in some cases pies appear in all the kists. Much delay appears to have occurred in the adjustment of excess collections. In Bandar, these excess collections are adjusted only after the Revenue Inspectors report to the taluk that they have been adjusted under their initials in village account No. 14 and receipt books. In Bezwada taluk, it was noticed that sale-proceeds of land were included in the kist.

41. Bearing in mind the facts noted above, it will at once appear that it is impossible that taluk account No. 17 should have been complete or that the demand, collection and balance return should have been prepared therefrom. Speaking generally the demand was compiled in No. 17, but the details thereof are practically not subjected to check, and even in Narasaraopet, where some such attempt had been made, a case was noted where a darkhast accepted in October 1895 was not brought on the demand till January 1896, and even then only one-fourth of the assessment was entered. In Guntur, however, the demand adopted for the demand, collection and balance did not agree with that shown in No. 17, nor did the actual and advance collections; the balance appeared to agree, but it was found that that shown in the demand, collection and balance did not agree with that shown by the process registers thus:—

				Per demand, collection and balance.			Per process registers.		
				RS.	A.	P.	RS.	A.	P.
Amounts covered by No. 3	...	...	...	87	14	0	191	0	0
Do. do. No. 5	...	...	...	11	2	0	2	9	0
Do. do. No. 7	...	...	...	5	2	0	2	9	0

In this taluk postings are not made direct into No. 17 from village account No. 16, but through an extra register from which the figures after including the second remittance are carried to No. 17.

42. Turning now to the demand, collection and balance return, it was found that the following points were generally common to all the taluks inspected:—Quit-rent on minor inams in the inam villages was included with shrotriem jodi; and cesses on the former were included with cess on inam villages in this return and in taluk account No. 21. The demand in the demand, collection and balance for June 1895 did not agree with that in No. 15-A as cutcherry collections were not shown in taluk accounts Nos. 11, 12 and 15-A. The statement of distribution of collections between land revenue and cesses is not kept in the new form and the total demand adopted was that shown in the demand, collection and balance return and therefore inclusive of cutcherry collections. Interest was not charged for peishcush and shrotriem jodi although payments were made after the due dates.

In the case of cesses in zemindaris and proprietary estates, the Collector ordered that interest should be charged from the 16th of the month succeeding that in which

the kist falls due but why it should not be charged from the day following that on which it falls due is not clear.

Excess collections are not all adjusted in the first kist. Bakkipatties are received and signed without reference to No. 16, which is not always sent up therewith and is balanced on a different date from that in which the Bakkipatties were prepared.

In addition to the above, it was found that both in Narasaraopet and Bezwada certain old excess collections remained unadjusted for want of particulars as to the persons to whom they belonged, viz. :—

Fasli.	Narasaraopet.						Bezwada.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1297	...	...	...	...	...	...	...	...	...	...	...	...
1298	...	...	...	...	...	...	...	...	...	...	...	...
1299	...	...	...	...	...	...	...	...	...	...	...	...
1300	...	...	...	...	...	...	...	...	...	...	...	...
1301	...	...	...	...	...	...	...	...	...	...	...	...
1302	...	...	...	...	...	...	...	...	...	...	...	...
1303	...	...	...	...	...	...	...	...	...	...	...	...
	23	12	0				3	10	0			

Whilst in the latter taluk, certain charges for water which were included in the demand for 1304, but have since been remitted, were not added to the excess collections of that year.

43. In connection with the cess distribution statement of the former taluk, it was observed that the demand of land-cess was taken at $\frac{1}{4}$ and that of village-cess at $\frac{3}{4}$ of the total demand, instead of at a fraction of the previous year's demand.

In Bezwada in fasli 1304 an excess credit to village-cess of As. 2-11 was reduced by a note in the cess distribution statement without any corresponding alteration in the account current. The cess demand entered in the former statement was only an approximate figure based on the approximate figure, the basis of which was undiscernible, adopted for the corresponding month in the previous fasli.

44. In Narasaraopet, interest was not shown in taluk accounts Nos. 15 and 15-A. In Guntur, although certain sums were written off, no interest was shown in taluk No. 15-B. In Bezwada, the account was only written up for some of the zemin estates but no interest was collected and the interest was calculated for a day less than the actual period of arrear.

In Bandar, the account for zemin estates was kept in the old form and no interest was charged for arrear of ryotwar and miscellaneous revenue outstanding on 30th June 1895 and only paid up in August 1895.

45. *Process Registers*.—In all the four taluks visited, process issued to other taluks and No. 4 demand notices were omitted in column 2 of process return No. 8-A. In Narasaraopet during 1305, three demand notices were sent to and nine received from other taluks for execution, and Board's Proceedings, No. 127 of 1895, limiting the issue of such demands was said not to have been communicated to the taluk. In this taluk, the sale of a house was shown in columns 20—22 as well as column 34 of No. 8-A.

In Guntur, it was found to be apparently customary to issue demand notice No. 1 even on the 10th of the month, which, as that is only the date on which the instalments fall due, appears irregular, whilst the fixing of so early a date as the 11th even for the submission of Bakkipatti from distant villages involves their being made out before the time when the demand actually falls due. In this taluk, register 1 was incomplete as to the return of the notices and regarding collections. In register 2, many defaulters were shown as covered by one sale notice and register No. 3 was not in the new form. Here also No. 5 notice when sent for publication in the District Gazette is copied out into a special register kept for the purpose. For the previous year, the rough posting made from the register for return 8-A did not agree with the return. The latter also showed cases of land sold, whilst register No. 18 showed none. In Bezwada, the registers are not kept in the new form, but in an old one of unknown origin. Herein the value of the distrained property was not noted, but was, it is said, worked out for purpose of the annual return from the records.

In Bandar in register No. 1, instead of the date fixed for return, the number of days allowed for return was entered. Whilst in many cases no note was made in the register of the return of notices, nor was note of attachment made in the remark column; and the balance as per register did not appear in registers 2 or 3 under further process in some cases.

In register No. 2 for fasli 1304, attachments made in September 1895 were entered. In return 8-A, the value of the land attached was not shown. Whilst in the case of twelve fields bought in, the value was shown as As. 12 in No. 8-A. Here taluk register No. 18 was not opened for fasli 1305 although sales of personal property were made. In this taluk a case of waste of forms was noted in the issue on one day of 27 different notices of demand to 58 defaulters in one village.

46. *Record Rooms and Records*.—As removal to new quarters was impending in Narasaraopet, it is unnecessary to allude to the unsuitability of the accommodation there. At Guntur, the accommodation was nearly as bad, and in consequence of want of space, light and air, it is impossible to keep the records in proper order and condition. In Bezwada, the record-room was in fair order and in Bandar one of the new pattern provides all that can be desired. In all the taluks, however, too many papers are left in charge of the various gumastahs and not placed in the record-room. In every case there was a duplication of serial numbers of the duffars, which causes risk of confusion and some definite plan is required, seeing that some records are permanent and some are destroyed after one and some after another period. The Board's instructions of 1893 regarding the classification of the village accounts in the record-rooms had not been noticed until recently when the Collector repeated the orders in a notice in the District Gazette. In some cases those which should have been in the record-rooms had not been received from the villages, and in others accounts which should still have been with the karnams were already filed.

47. The following details regarding the Guntur records illustrate most of the defects.

There are the following series of registers :—

- (1) *Permanent* containing 1 to 125 duffars, of which 55 are said to be destroyed.
- (2) *Temporary* containing correspondence papers, &c., 1 to 26 duffars. Some papers are tied in bundle without duftar cloths.
- (3) *Taluk accounts* 1 to 27 duffars.
- (4) *Village accounts* 1 to 212 duffars. Some village accounts for fasli 1302 and 1303 have not been provided with duftar cloths and village accounts for fasli 1303 were only being received.
- (5) Pay abstracts, receipt and despatch registers (to be kept for 50 years) 1 to 18 duffars.
- (6) Income-tax records 1 to 11 duffars.
- (7) Treasury records 1 to 37 duffars.
- (8) Special fund accounts 1 to 11 duffars.
- (9) Magisterial records 1 to 20 duffars.

Regarding the following duffars of village accounts for fasli 1297 and fasli 1302 that :—

Duftar No. 124, containing adangals for fasli 1304, also contained those for 7 villages which are said to be among the contents of duftar No. 125.

Duftar No. 128, containing No. 12 for fasli 1297, was found correct.

For fasli 1302 the village accounts are filed thus :—

Village accounts—

- (1) Nos. 1 and 2 together.
- (2) 2A-, 2-B, 2-C, 2-D, 2-E, 3, 3-A, 4, 5, 5-A, 6, 7, 8, 8-A together.
- (3) 9, 10, 10-A together.
- (4) 12, 12-A together.
- (5) 14-A, 14-B, 14-C, 15 together.
- (6) 16, 17, 19, 20, Part I and II together.
- (7) 21, 22, 23 together.

Checked duftar No. 202 containing village Nos. 12, 12-A; for about ten villages No. 12 is missing. The list for fasli 1302 for village accounts shows that Nos. 10-12, 19, Part I, II, III have not yet been received from several villages.

Checked duftar No. 201 for fasli 1302 containing village accounts Nos. 9-10, 10-A. This duftar is said to contain 103 villages as per list. But on inspection it was found to contain only for fifteen villages. Village account No. 13 for fasli 1304 is separately kept with the cash accounts. Old village statistical registers have not been filed in the taluk office.

Endorsement from the Collector of Kistna, dated 3rd June 1896, Dis. No. 2134-V. of 1896, on Deputy Director's L. No. 94-L.R., dated 1st April 1896.

Forwarded.

Page 95 (Paragraph 40).—This proposal cannot be adequately discussed in the space now at my disposal.

Page 99 (Paragraph 40).—Collection of water-rate for unauthorized irrigation was directed to be made in the same manner as collection of land assessment for unauthorized cultivation.

Page 106 (Paragraph 42) about the charge of interest on zemindari, &c., landlords.—The mistake referred to appeared in Collector's Standing Order No. 42 of 1894, but has since been corrected in Collector's Standing Order No. 10 of 1895.

The errors and omissions pointed out will be rectified on receipt of the report in print with the Board's orders. The delay in forwarding is due principally to the progress of jamabandi.

RESOLUTION—No. 419, dated 12th November 1896.

Recorded.

2. The Board notes that the Collector promises to have the errors and omissions pointed out in the above report rectified on receipt of a printed copy thereof. The following points, however, require special notice.

3. Paragraph 37 of the report—Taluk Account No. 4.—(a) With reference to his endorsement on the margin of this paragraph, the Collector is referred to paragraph 4 of Board's Proceedings, No. 344, dated 20th September 1895, from which it will be seen that taluk account No. 4 as revised in Board's Proceedings, No. 270, dated 22nd June 1894, is a "current register" and should include all applications for land as well as reports of occupation of land without application. The Deputy Director notes on the part of the applicants to pay the value of trees. A reasonable time should be fixed in such cases for payment of the value of trees; but when the time has gone by, and payment has not been made, the applications should be finally rejected; this would leave the other ryots free to apply for the land—vide paragraph 5 (vii) of Board's Proceedings, No. 289, Settlement, dated 13th July 1893, and paragraph 4 of Board's Proceedings, No. 21 of 16th January 1894.

4. Paragraph 38 of the report.—(a) In accordance with the Deputy Director's suggestion, paragraphs 9 and 13 of the rules regarding relinquishments, printed at pages 43 and 44 of the Village Officers' Manual, will be amended as follows:—

- (1) At the end of rule 9 add the words "either to the Village Officers or to the Revenue Inspector, Deputy Tahsildar or Tahsildar."
- (2) For the words "whether they can or cannot be accepted" in the last sentence of rule 13, substitute "whether the relinquishment is open to objection on any of the grounds specified in rules 3 to 5, 7 and 8 above, and whether the case falls within the scope of rules 6, 11, 14 or 16."

(b) With reference to the remark that the portion of a holding which had been eroded was shown as relinquished, the Collector's attention will be invited to paragraph 4 of Board's Proceedings, No. 314, dated 7th June 1893, according to which such lands should not be struck off the pattas unless they are *actually* relinquished.

5. Paragraph 39 of the report.—(a) The Collector is requested to report whether the practice of requiring a special application for sub-division after a previous application for transfer of land has been sanctioned obtains in the case of inam lands only or of ryotwari lands also.

(b) With reference to the latter portion of the first clause of the above paragraph, the Board observes that the practice obtaining in Kistna in the matter of (1) posting enclosure to taluk account No. 6 from the entries in village account No. 3 relating to applications disposed of by Revenue Inspectors and (2) the rejection of unstamped applications received through sub-registrars, is in accordance with the instructions contained in Board's Proceedings, No. 375, dated 4th September 1894, and No. 2818, dated 8th October 1885.

(c) With reference to the second clause of the same paragraph, it is observed that paragraph 2 of Standing Order No. 120 does not contemplate the exclusion from an inam title-deed of any extent transferred by the inamdar unless a special application is made for the sub-division of the inam and the apportionment of quit-rent on the alienated portion.

(d) As observed in paragraph 3 of Board's Proceedings, No. 375, dated 4th September 1894, transfers of inams should continue to be recorded in a separate register.

(e) The Collector is requested to explain the necessity for maintaining the posting register with 220 columns referred to by the Deputy Director.

6. Paragraph 40 of the report.—(a) The Deputy Director's remarks on the existing kistbandi and on the advisability of raising the minimum demand on a holding which may be collected in a single instalment from Re. 1 to Rs. 5, will be considered in the Settlement department.

(b) The Deputy Director's remarks regarding the entries in village account No. 16 sent with the second remittance show that the heading "second remittance" which means "including second remittance" has not been properly understood. The entire kist "up to the month" is required to be shown in the first column under that heading, and the second column must necessarily include the entire collections up to the month (including the second remittance).

(c) In order to prevent the recurrence of the complications referred to in clause 2 of paragraph 40 of the report the Collector should issue strict instructions to Tahsildars that transfers of registry, finally sanctioned, should be given effect to before village account No. 16 is prepared for the first kist month of each fasli—vide the concluding sentence of paragraph 5 of Board's Proceedings, No. 224, dated 18th June 1896.

(d) While accepting the Collector's endorsement that his order of 19th December 1894, alluded to in the Deputy Director's report, had reference only to water-rate charged for unauthorized irrigation of lands, the Board hopes that steps will be taken to put a stop to the diversity of practice obtaining in the several taluks in the matter of levy of water-rate on dry lands.

(e) It is hoped that the instructions recently issued in Board's Proceedings, No. 162, dated 7th May 1896, are being followed and that the delay in the adjustment of excess collections noticed by the Deputy Director will not be allowed to recur.

(f) With reference to the observation in the concluding sentence of this paragraph, the Collector is requested to issue strict orders to the Tahsildar of Bezwada to the effect that when the price of lands sold is paid to the village officers, it should be included in village accounts Nos. 13 and 15 as the payments are made and that no processes can be issued under Act II of 1864 for the instalments remaining unpaid—vide Board's Proceedings, No. 257, dated 13th July 1896.

1350
25-2-91
7. *Paragraph 42 of the report.*—(a) With reference to the Deputy Director's remarks in the first clause of this paragraph, the Collector's attention will be invited to paragraph 4 of Board's Proceedings, No. 49, dated 24th January 1891, under which quit-rent on minor inams in inam villages and the cess charged thereon should be included under ryotwar, miscellaneous and cesses and to paragraph 2 of Board's Proceedings, No. 531, dated 22nd September 1892, which contemplates that the miscellaneous collections made in taluk cutcheries should be excluded from the figures entered in the cess distribution registers.

(b) The excess payments alleged to have been made by parties who have not been identified should, on the expiration of three years, be treated as having lapsed to Government.

8. *Paragraph 45 of the report.*—(a) Processes issued to other taluks were, in the Board's opinion, rightly excluded as they would find a place in the registers of the taluks in which they were actually executed.

(b) The special attention of the Collector is invited to the remarks of the Deputy Director in the second clause of this paragraph regarding the premature issue of demand notices in the taluk of Guntur.

(True Copy and Extract.)

Racem
Acting Secretary.

To the Collector of Kistna.

- „ Deputy Director of Land Records and Agriculture.
- „ Secretary to Government, Revenue Department. ✓
- „ Secretary to the Commissioner of Revenue Settlement,
Land Records and Agriculture.

Copy to Collectors of the remaining districts.

REVENUE DEPARTMENT.

1896.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November 11th.

Proceedings, No. 419; 12th November 1896.

Reviewing the Deputy Director's report on the inspection of the village and taluk cash accounts in certain taluks of the Kistna district.

BOARD OF REVENUE (LAND REVENUE), 22ND SEPTEMBER 1892, No. 531.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

MR. E. GIBSON.

MR. A. T. ARUNDEL.

READ—the following letter from J. STURROCK, Esq., Collector of Coimbatore, to the Secretary to the Commissioners of Land Revenue, dated 25th August 1892, Ref on No. 328-Board :—

With the monthly demand, collection and balance statement, a memorandum explaining the differences between the collections in the demand, collection and balance statement and those shown in the treasury accounts is sent to the Board, accompanied by a list of items of land revenue miscellaneous and cesses included in the account current but excluded from the demand, collection and balance statement as they are fluctuating items bearing no kistbandi and consequently no demand, thus differing from ryotwar miscellaneous and cesses having a fixed demand. This has been the practice from November 1887 when the new manuals were introduced. With reference to paragraph 3 of Board's Proceedings, dated 10th February 1892, No. 291, Routine, I have the honour to request to be informed whether these collections made in Taluk cutcherries should be included under land revenue, ryotwar miscellaneous and cesses in ryotwar villages in the jamabandi statement No. 7 and in the demand, collection and balance or omitted as usual. It may be observed that if the inclusion of these collections in the demand, collection and balance be ordered, the agreement between columns 5 and 12 of the demand, collection and balance statement against item 7 with columns 5 and 6 of its appendix for the current becomes impossible.

RESOLUTION—dated 22nd September 1892, No. 531.

In Board's Proceedings, dated 29th March 1889, No. 157 (Settlement), it was decided that collections made in Taluk cutcherries should be shown in Account No. 44, section II of the Taluk Manual and entered separately at the foot of that account. The Board considers that the same course should be followed with regard to Taluk Account No. 46 also. There will then be no difficulty in checking the statements submitted by Tahsildars showing the distribution of collections between land revenue and cesses.

2. In the jamabandi statement No. 7 and the monthly demand, collection and balance statements submitted to the Board, such collections should be included under the item "Land revenue, ryotwar miscellaneous and cesses," but a note should be entered in the extracts from the cess distribution registers accompanying the demand, collection and balance statements explaining the differences between the total of the demand and collections entered in the extracts and those entered in the body of the demand, collection and balance statements.

(A true Copy and Extract.)

(Signed) W. S. MEYER,
Acting Secretary.

(True Copy.)

(Signed) C. CLARK,
Registrar.

To the Collector of Coimbatore.

Copy to all other Collectors.

„ to the Secretary to the Commissioner of Revenue Settlement and
Director of the Department of Land Records and Agriculture.

Exd. A. Aubert.

1892.
Board of Revenue
(Land Revenue),
MADRAS.

Printed October 7th.

Proceedings, 22nd September 1892, No. 531.

Passing orders on letter from the Collector of Coimbatore regarding the exhibition of miscellaneous collections made in Taluk cutcherries in the demand, collection and balance accounts.

BOARD OF REVENUE (LAND REVENUE), 22ND JUNE 1894, No. 270.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 25th May 1894, Mis. No. 3188 :—

Read—again the following Board's Proceedings, dated 28th March 1894, Mis. No. 1915.

Read—letter from the Collector of Nellore, dated 9th January 1894, No. 105-Ver., submitting copies of the Divisional officer's reports on the state of the village and taluk accounts with a general district review thereon.

Resolution—dated 28th March 1894, Mis. No. 1915.

* * * * *
6. The same officer's remarks on the state of taluk accounts in Udayagiri taluk show that taluk manual forms 4, 5 and 6 have been amplified by the Collector to suit the disposal number system of record-keeping. The Collector is requested to forward specimen of the revised forms. It is a standing rule that no change should be made in the manual forms without the sanction of the Board.
* * * * *

Read—also letter from the Collector of Nellore, dated 12th May 1894, No. 1474-Ver., submitting the amplified forms of taluk manual accounts Nos. 4, 5 and 6, with reference to paragraph 6 of Board's Proceedings, dated 28th March 1894, Mis. No. 1915.

Resolution—dated 25th May 1894, Mis. No. 3188.

The Collector's letter will be transferred to the Land Revenue Department for disposal.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to the Commissioners of Land Revenue Department.

Reference on the above, dated 4th June 1894.

The Collector of Nellore is requested to report whether, in making the entries in the registers of darkhasts, relinquishments and transfers serially, instead of villagewar, any inconvenience has been experienced in the matter of (1) facilitating comparison with the village registers at the time of jamabandi and (2) enabling the Tahsildar to check delays on the part of village officers when he goes on tour.

(Signed) L. M. WYNCH,
Secretary.

To the Collector of Nellore.

READ—the following letter from S. H. WYNNE, Esq., Collector of Nellore, to the Secretary to the Commissioners of Land Revenue, dated Nellore, 15th June 1894, No. 1876-Ver. :—

I have the honour to reply to Board's Reference on General Register No. 837, dated 4th June 1894, that the entries in the registers referred to are not made serially. Though the transactions of the whole taluk are entered in one book, the entries are made villagewar with a sufficient number of papers set apart for each village which has its own serial number. The inconveniences suggested by the Board do not therefore exist.

RESOLUTION—dated 22nd June 1894, No. 270.

The alterations made by the Collector of Nellore in the forms of taluk accounts Nos. 4, 5 and 6 to adapt them to serve as "current registers" under the disposal number system are approved.

(True Copies and Extract.)

(Signed) L. M. WYNCH,
Secretary.

(True Copy.)

(Signed) C. CLARK,
Registrar.

To the Collector of Nellore.
,, all other Collectors.

APPENDIX.

CURRENT register of transfer applications received into the office
(Each item must be separately ruled off. Where an item forms a "General subject" a

taluk.
(owed for it).

Number in this register.	Date of application for transfer.	If current document from outside, date of receipt, otherwise date of entry in this register.	Number and name of the person who applies for a transfer.	Number and name of the person in whose name the transfer was proposed.	Name of the village in which the field lies.	Whether Government or Inam.	Whether dry or wet.	Survey number and sub-division letters.	Area.	Assessment or quit-rent.	Additional particulars of the transfer.	Cause of delay where more than a fortnight has elapsed since column 3 and the paper has not yet reached columns 14, 15 or 16; to be entered by registering clerk with date.	Reference sent out. Date and name of each officer to whom sent. If an "N" paper copy of the reference. Out-going reminders to be entered here in red ink.	In what sense disposed of.	Number and date of disposal, if disposed by number. Copy of the disposal in other cases.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
									ACS.	RS.					

CURRENT register of darkhasts received into the office taluk.

(Each item must be separately ruled off. Where an item forms a "General subject" ample space must be allowed for it).

CURRENT register of relinquishments received into the office

(Each item must be separately ruled off. Where an item forms a "General subject", ample space must be allowed for it).

CURRENT register of relinquishments received into the office

(Each item must be separately ruled off. Where an item forms a "General subject", ample space must be allowed for it).

[illegible]

1894.
Board of Revenue
(Land Revenue),
MADRAS.

Printed July 10th.

Proceedings, 22nd June 1894, No. 270.

Approving the alterations made by the Collector of Nellore in the forms of taluk accounts Nos. 4, 5 and 6.

BOARD OF REVENUE (LAND REVENUE), 4TH SEPTEMBER 1894, No. 375.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ--the following letter from J. N. ATKINSON, Esq., Acting Collector of Kistna, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Masulipatam, 18th August 1894, R. C. No. 3395-Ver. :--

Adverting to paragraph 5 of Board's Proceedings, No. 314, dated 24th July 1894 (Land Revenue), authorizing Deputy Tahsildars and Revenue Inspectors to finally dispose of applications presented to them for transfer of registry within their own divisions, I have the honour to request the Board's instructions how the transfers effected by the above-mentioned officers are to be brought into Taluk Manual Account No. 6. Hitherto the Tahsildar being the only disposing authority, all transfers, as they are disposed of, used to be entered in the No. 6 Account maintained in the Taluk office. But now that the number of disposing authorities has increased, the Board's orders are requested as to how the Taluk Account No. 6 and its enclosure can be made a complete record of all the transfers in the taluk, as was originally intended in paragraphs 11 and 12 of the Taluk Manual. I have however directed Deputy Tahsildars and Revenue Inspectors to maintain in their offices registers of transfer applications disposed of by them on similar forms as Taluk Manual Account No. 6.

Transferred to the Land Revenue Department for disposal.
29th August 1894. (Signed) P. RAJARATNA MUDALIAR,
Secretary.

RESOLUTION--dated 4th September 1894, No. 375.

The course suggested by the Collector is approved. The registers must be filed in the taluk at the end of the year, undisposed cases, if any, being carried forward to the next year's register.

2. For the purpose of preparing the annual statistical returns, the abstract--enclosure to No. 6--must be posted from Village Account No. 3, Section III.

3. Transfer of inams will be dealt with as hitherto in the taluk and recorded in a separate register, which under Board's Proceedings, dated 18th June 1889, No. 297, is to be practically permanent.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

(True Copy.)

(Signed) C. CLARK,
Registrar.

To the Collector of Kistna.

Copy to all other Collectors, except Madras.
" the Deputy Director of Land Records and Agriculture,
with copy of Board's Proceedings,
No. 314, dated 24th July 1894.

Exd. T. Peters.

1894.
Board of Revenue
(Land Revenue),
MADRAS.

Printed October 18th.

Proceedings, 4th Sept. 1894, No. 375.

Approving the proposal of the Collector of Kistna to order the maintenance of registers of applications for transfer of pattas disposed of by Deputy Tahsildars and Revenue Inspectors in the same form as Taluk Account No. 6, and issuing instructions as to how Taluk Account No. 6 and its enclosure can be made a complete record of transfers in the taluk.

BOARD OF REVENUE (LAND REVENUE), No. 224, 18TH JUNE 1896.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 1824, dated 14th April 1896 :—

Read—the following letter from C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture (through the Collector of Chingleput), dated 4th October 1895, No. 324-L.R. :—

Paragraph 12, section III.— It also appears that B memoranda are more generally not submitted monthly and disposed of as the cases arise, but usually on No. 2-A account, and thus the charges are not levied till the last kist month In preparing No. 16 account a good deal of irregularity was observed. In some cases the demand on pattas of less than Re. 1 was distributed over four kists, and in some cases fractions of an anna were not eliminated from the collections under the first three kists. Usually also what is locally known as mamul tirvajasti is collected with the ordinary assessment, but new sivoyjama charges are usually only collected in the last kist. The rule regarding the submission of this account to the taluk with each month's collections appeared to be very irregularly observed. The adjustment of the excess collections for fasli 1303 was carried out between February and April 1895, and in one case, although an order for refund was passed on 5th December 1894, it had not been made in August 1895. In one case it was observed that No. 16 had not been closed up to the 10th or 11th when the *bakki patti* was sent to the Revenue Inspector, and that officer must therefore have affixed the demand notice without comparing the *patti* with No. 16.

14. In connection with section V, it was noted that No. 3 does not always contain note that transfers have been given effect to in No. 10, and also that usually darkhasts, accepted after December, are only ordered to have effect in the succeeding fasli; No. 3 is not always written up in sections as directed. Cases were observed in which although transfers were sanctioned before the close of the kist months, the individual demands were not revised, and collections were credited to the original pattadar and finally transferred in No. 14 account to the new one. Cases are not uncommon where No. 10 account shows that the whole of the original holding has been wiped out, and yet it continues on the village accounts until the end of the year. It would be of great advantage if it were made a rule that only such transfers as are sanctioned prior to the first kist month were to be given effect to in the fasli concerned. Otherwise only by an elaborate system of transfer entries in the accounts can they be kept clear whilst all such entries must render the preparation of summaries and returns more complicated.

20. In this district, Revenue Inspectors maintain registers of transfers of Government land, retaining the *ra' amahs* till jamabandi; they also issue process No. 1. For the latter they maintain villagewar registers, which they have to submit to the Tahsildar by the 14th of each month. Here again the villages are arranged alphabetically and not by vattams. These registers do not show the particulars of amounts not collected on demand, and it appears that No. 1 demand, in the case of non-resident ryots, is served on the actual cultivators.

24. No. 4 *Darkhasts*.— A district order, I was informed, exists under which darkhasts granted after November are to be effective only for the succeeding fasli. If this were properly carried out new registers would have to be opened from that date. The plan has much to recommend it, but in a district like Chingleput the date fixed upon appears to be too early, as much land assigned after that date might easily bear a crop before the end of the year, and it is not desirable that this should be kept under miscellaneous cultivation In both taluks it appears to have been customary not to call on the Revenue Inspector to verify tree valuations made by the village officers unless such valuations were objected to, but in Conjeeveram, the Revenue Inspectors have from the beginning of fasli 1305 been, I was informed, called upon to make the valuations

Transfers.—In Conjeeveram the register was in the old form and contained both Government and inam cases. The register was very roughly kept, and many cases sent to the Revenue Inspector for subdivision were afterwards rejected, but why did the new form is in use, but the mixing of Government and inam cases was repeated.

26. No. 10 shows that in one case payment of money was stopped by the Deputy Collector for want of repair of a tank attached to a temple.

27. *Demand, Collection and Balance Accounts*.—In neither taluk was the provisional demand adopted for fasli 1304 deduced from the villagewar demands; for, although January kist was taken at a fourth of the *net* demand of fasli 1303 with the addition of village cess only in Conjeeveram, and of village cess and occasional remissions in Tiruvallur. Thus remissions equal to those of fasli 1303 were assumed as probable payments sanctioned during the year; nor was any provision made for the collection of the assessment on pattas of less than Re. 1 in January. Mistakes were also committed in calculating the demand for January; thus in Conjeeveram (1) the total revenue from izara villages &c. and from minor inams in zemindaris &c. was added to January demand, although this sum was already included in the net demand of fasli 1303 and (2) cutcherry collections during July to December in fasli 1304 were also added without deducting the amount of cutcherry collections included in the previous year's net demand. In the month of February, however, mistake (No. 1) was rectified. In that month Rs. 1,886 more than in the previous year was deducted from the demand as probable allowances in favour of religious institutions. The total of these beriz deductions in fasli 1303 was taken at Rs. 15,259. No. 12 account showed only Rs. 13,651. In the return for April a note was made to the effect that there had been a decrease of 2nd crop in fasli 1304 as compared with fasli 1303, that waste and shavi were the same as in fasli 1303; and that an approximate demand has been ascertained and adopted for April. The demand thus approximately adopted was Rs. 4,19,511 for June 1895 or Rs. 2,526 less than the jamabandi demand as ascertained from No. 12. The latter, however, had not been correctly totalled. Similarly in Tiruvallur the demand adopted for the June D.C.B. return was less than the final jamabandi demand by Rs. 1,147. In both taluks it was found that the method adopted by the village officers was not uniform. In Conjeeveram generally the net demand of the previous year was taken, inclusive of tirvajasti and fasaljasti, but allowance was made for darkhasts and relinquishments. In Tiruvallur, some officers omitted the previous year's tirvajasti and prohibitory assessments and some omitted assignments from their accounts In both taluks the assessment on unauthorised occupation was distributed over all four kists, and the Deputy Tahsildar in Conjeeveram, instead of submitting B memoranda for the orders of the Divisional officers, rejected the applications and left the cases to be dealt with at jamabandi. In Tiruvallur a somewhat similar practice prevails, B memoranda not being sent up as the cases occur, but No. 2 A account precedes their preparation, the B memoranda being subsequently called for In Tiruvallur, deposits paid at revenue sales are in the first instance

credited to the account of the defaulters even before the sale is confirmed and the whole amount paid. This causes confusion in the accounts when the sale is cancelled or the deposit forfeited

The statement of explanation for balances shown in the D.C.B. return were prepared in both taluks without reference to the process registers. The latter were not totalled; and while only small balances appear in the D.C.B. return, the process registers on being totalled showed large balances. The following figures illustrate the above for Conjeeveram :—

	As per D.C.B. for January 1895.		As per registers.	
		under notice		
Shrotriem jodi	115	No. 3	333	Notice 3 and 2 demands sent to the taluk and district.
Land Revenue miscellaneous, &c.	189	No. 4	132	
			2,183	Notice No. 3. do. No. 4. Demand sent to the other taluks and districts.
			933	
			25	
Against a demand of Rs. 1,11,426.			3,606	
	304			

The above figures do not include the amounts that might be outstanding as per register No. I and those for which no processes had been issued which were shown as *nil* in the returns for January to April. Owing to the non-preparation of No. 17 only an estimated sum was entered for advance collection in Conjeeveram taluk and also in the January return of Tiruvallur taluk, and no attempt was made in the latter taluk to eliminate them in the returns from February to April. It was further noticed that the January return showed no balance of peishkash although the zemindar of Kottur was in arrear for Rs. 95. This was however subsequently adjusted from an excess payment made by him previously. In Tiruvallur, on getting No. 17 totalled for

Lands to be attached.	Rs. 200
Under notice No. 3.	749
Demands sent to other Tahsildars.	8
Total	957

January, it showed a balance of Rs. 3,350, whereas the D.C.B. return showed a balance of only Rs. 760. The statement of explanation of balances, however, showed Rs. 957 as noted on the margin.

Under a district order an alteration of the demand shown in column 6 of process register No. III is permitted without the formality of issuing a notice No. 4 for sums accruing after the issue of the first notice No. 5. Although the note on notice No. 5 as printed in appendix to Board's Standing Order No. 106 says that, from the date of the attachment to the date of sale, the land will be liable for all kists accruing thereon, it is not clear whether the course adopted is the correct one, and it frequently happens that these subsequent liabilities are not noted, and the amounts shown as collected on notice of sale therefore greatly exceed the amounts for which No. 5 notice has been issued. It was also observed that No. 4 demand was not always issued for the full amounts appearing as balances by register No. II, whilst the register does not provide for exhibiting the process-fees charged for notice Nos. 5 and 7

28. The particulars of land sold as per 8-A did not agree with 44-A and B returns Taluk register No. 18 was also found not to agree with returns 44-A and B and did not show in many cases whether the sales were confirmed or cancelled and included sales under the Loans Acts &c., not appearing in register No. III and further a case of a sale of a defaulter's house was not noted in columns 15 and 16 of register No. 18 (real property other than land). In this taluk (though superseded) No. 47 and its enclosure were submitted but they did not agree with No. 8-A.

29. Cases were noticed in which there remained balances of interest without any arrears of revenue being shown to justify the charge; the business-like method to pursue would, it appears, be to clear off the interest first and then the arrears of land revenue. The opposite course appears to be the one usually adopted.

30. The submission of taluk account No. 46 and of jamabandi statement No. 6, D.C.B. for zemindaris and whole inam villages, in addition to the revised D.C.B. also seems unnecessary.

31. Some excess collections of fasli 1303 were adjusted only in the last kist of fasli 1304 and there were excess collections made in fasli 1303 in 37 ryotwar villages amounting to Rs. 102-12-0 and of minor inam quit-rent in zemin and inam villages still remaining to be adjusted or refunded at the time of inspection. A refund statement submitted from the taluk office, however, covers only thirteen of the above cases

32. Beriz deductions shown in account No. 10 from shrotriem villages have not been brought to return No. 42

34. It was found that the following unnecessary returns were submitted from the Tiruvallur taluk:—

A.—Annual—

- (1) Jamabandi statement No. 47 and its enclosure.
- (2) Jamabandi statement No. 49 about advances made to cultivators.
- (3) Statement showing the arrears remaining to be paid in zemin and shrotriem &c. villages.
- (4) Statement showing the D.C.B. of miscellaneous items of revenue (such as fishery, magisterial fines and ferry rents).
- (5) Statement of D.C.B. of special fund (such as cess under Act IV of 1864 and quit-rent on enfranchised service inams).

Endorsement by the Collector of Chingleput, dated Saidapet, 22nd October 1895, No. 4294.

2. Extracts of the report have been sent to the Divisional officers and Tahsildars concerned for information and explanation wherever necessary.

10. The proposal to give effect in the year only to such transfers as have been made prior to the first kist month does not appear to me to be safe considering the responsibilities that attach to these transfers. All transfers within the year are now given effect to in the year itself at the time of jamabandi and the pattas transferred to the names of the transferees, who thus become liable to the payment of Government revenue on the transferred lands. The delay of a year which will be one effect of the proposal of the Deputy Director will be to treat the recognised owner of a land as not responsible to Government and continue the liability of a pattadar who had already relinquished his right in the land. The result will be that both the old and the new owners of the land will be able to effectively delay payment of Government revenue, the one on the plea of the transfer having been accepted, though not given effect to, and the other on the ground that he has not been recognised as a pattadar. The sales of lands conducted under such circumstances will also become illegal, and, if carried out, give rise to law suits. So long as collection precedes the annual jamabandi settlement, adjustments between pattas and heads of items will always be necessary.

12. Mr. Benson's remarks in paragraph 24 in *re* assignment of lands on darkhasts require amplification. In the order originally issued on the subject, the month was erroneously shown as "November" instead of "December." This has been found

out and immediately corrected. Read as December, the order would not seem open to objections made by Mr. Benson, as the cultivation year ends with March and there will be no cultivation after jamabandi. It must however be stated here that the order applies only to assignments of ordinary wastes darkhasted for in the ordinary course and not to unauthorised cultivations which are treated as constructive darkhasts. In the latter case, the assignments are given effect to immediately whatever may be the date of assignment.

14. The issue of No. 4 notices each time the kist falls due while the original attachment remains yet in force is unnecessary as the law empowers the collection of the arrears accruing between the date of attachment and the sale by the sale of the property attached.

16. A general reconciliation statement must be made from a revised form D.C.B. which can only be prepared after closing the jamabandi accounts at the beginning of September. This necessitates revised D.C.B. for July and August. I however see no objection to dispense with taluk account No. 46 and jamabandi account No. 6 as all the information required is to be found in the revised D.C.B. statements.

Resolution—Mis. No. 1824, dated 14th April 1896.

22. In paragraph 34 of his report, the Deputy Director points out that certain unnecessary returns are being submitted from the Tiruvallur taluk and that, in the case of certain other returns, a single consolidated tabular statement might be substituted. The Collector states that proposals have already been made for the elimination of unnecessary returns, but that the Deputy Director's suggestions require full consideration, as they show a way of reducing unnecessary work. The Collector is probably referring to his report dated 13th August last, No. 3236, to the Board in the Land Revenue department regarding the curtailment of periodical reports, but no allusion is made in that report to the returns referred to by the Deputy Director. Nos. 1, 3, 4 and 5 of these relate to subjects dealt with in the Land Revenue department and their necessity will be considered in the department

(True Extract.)

(Signed) C. BENSON,
for Secretary.

To the Collector of Chingleput.

" Deputy Director (Land Records and Agriculture).
" Secretary to the Commissioners of Land Revenue Department
(portion of paragraphs 22 and 25) with papers in original (to be returned).

RESOLUTION—No. 224, dated 18th June 1896.

Recorded.

2. It is observed that the Collector has already communicated the Deputy Director's remarks to the officers concerned and called for explanations where necessary. The following points, however, require special notice.

3. Paragraphs 12 and 27 of the Deputy Director's report.—B memoranda should be required to be submitted monthly and disposed of promptly so that the sevoyjama charges may be realised before the standing crops are removed. *Vide* Board's Proceedings, No. 71, dated 18th January 1873, and paragraph 23 (1) of Standing Order No. 30.

4. *Paragraphs 12 and 31 of the report.*—As observed in paragraph 57 of Board's Proceedings, No. 255, dated 27th June 1893, failure on the part of the village officers to submit village account No. 16 with the remittance list should be duly punished. The Board hopes that the delays in the adjustment and refund of excess collections noticed by the Deputy Director will not recur under the system of adjustment since ordered to be adopted in Board's Proceedings, No. 162, dated 7th May 1896.

5. *Paragraph 14 of the report and paragraph 10 of the Collector's endorsement.*—With a view to avoid numerous transfer entries of collections in village account No. 14 from the names of transferors to those of transferees, the Deputy Director suggests the framing of a rule that only such transfers as are sanctioned prior to the first kist month should be given effect to in the fasli concerned. The Collector considers that such a rule would not only tend to cause delay in the collection of revenue, but also vitiate the sales of lands held for the recovery of arrears. Of the three classes of transfers specified in Standing Order No. 20, compulsory transfers and transfers by succession should be dealt with then and there and changes incidental thereto made before closing the accounts of the year. It is only in the case of voluntary transfers case of applications for transfer submitted through registration officers. The Board considers that it is not advisable to frame the suggested rule in regard to the remaining applications only. It at the same time observes that if applications for transfer are disposed of as they are received and if all changes finally sanctioned are given effect to before village account No. 16 is prepared for the first kist month, the number of transfer entries to be made in village account No. 14 at the end of the year can be greatly minimised.

6. *Paragraph 20 of the report.*—With reference to the concluding sentence of this paragraph, the Board observes that the actual cultivators of the soil cannot always be presumed to be the local agents of non-resident pattadars; but when the crops on lands belonging to such defaulters are distrained, there is no objection to should also be affixed to the land as directed in section 8, clause (3), of Act II of 1864.

7. *Paragraph 24 of the report and paragraph 12 of the Collector's endorsement.*—(a) The Collector's order that assignments of lands on darkhast, made after December, are to be effective only for the succeeding fasli is approved. If, however, the darkhastdar himself has chosen to apply for the land late in the season, and there is no delay on the part of the revenue officials in putting him in possession, the land should be included in his patta and assessment recovered for the year in which the land was granted—vide paragraph 1 of Board's Proceedings, No. 275, dated 15th June 1888.

8. *Paragraph 24 of the report.*—(b) The Collector is requested to report whether the counterfoil books prescribed in Board's Proceedings, No. 225, dated 1st June 1894, for the valuation of trees on darkhast lands, have not been supplied to the Tahsildar of Tiruvallur and brought into use.

9. *Paragraph 24—Transfers.*—(c) The Collector's attention is invited to Board's Proceedings, No. 297, dated 18th June 1889, and No. 375, dated 4th September 1894, directing the maintenance of separate registers for Government and inam lands. He is requested to submit for the Board's information the explanation that may be submitted by the Tahsildar of Conjeevaram in regard to the ultimate rejection of applications sent to Revenue Inspectors for subdivision.

10. *Paragraph 26 of the report.*—The Collector is requested to report the circumstances under which the Deputy Collector stopped payment of allowances to the temple referred to in the concluding sentence of this paragraph.

11. *Paragraph 27 of the report.*—(a) The Board regrets to notice that the incorrect calculation of the provisional demand noticed in paragraph 2 of Board's Proceedings, No. 994, dated 23rd February 1894, has been allowed to continue, and that the explanations for balances given in the monthly D.C.B. statement are not borne out by the process registers. The Collector will be furnished with a copy of the circular

issued by Mr. Nicholson as Collector of Anantapur. If the instructions conveyed therein are strictly enforced, many of the irregularities noticed by the Deputy Director in regard to the preparation of village and taluk D.C.B. statements will disappear.

(b) The Collector is requested to ascertain and report if the instructions conveyed in Board's Proceedings, No. 124, dated 6th October 1894, in regard to the crediting of deposits paid at revenue sales are contravened in any other taluks.

(c) *Paragraph 27 of the report and paragraph 14 of Collector's endorsement.*—In regard to the non-issue of notice No. 4 for subsequent kists accruing when an attachment for older arrears is still in force, the Deputy Director is referred to paragraph 7 of Board's Proceedings, No. 344, dated 20th September 1895, which supports the Collector's view.

(d) A column should be opened between columns 14 and 15 of register III, prescribed in Board's Proceedings, No. 556, dated 4th October 1892, to show process fees charged for the service of notices Nos. 5 and 7.

12. *Paragraph 28 of the report.*—(a) The particulars of lands sold, as given in statement 8-A and taluk account No. 18, would not be in exact agreement with those given in taluk account No. 44 A and B as the former refer to all sales held during the fasli while the latter should, like village account No. 3, show only lands sold prior to jamabandi and ordered to be deducted from patta—vide paragraph 23 of Board's Proceedings, No. 225, dated 25th July 1895.

(b) Sales of real property under Act II of 1864 for arrears of revenue other than land revenue and cesses and for loans due to Government may be exhibited in a separate section of taluk account No. 18.

13. *Paragraph 29 of the report.*—The Deputy Director's suggestion that amounts paid by ryots should be credited in the first instance to interest due by them and then to arrears of revenue will be considered in connection with the revision of the village and taluk accounts.

14. *Paragraph 30 of the report and paragraph 16 of the Collector's endorsement.*—Jamabandi statement No. 6 shows beriz deductions in favour of religious institutions also and cannot be discontinued. Taluk account No. 46 is identical with the revised D.C.B. statement and therefore only one of these statements need be prepared.

15. *Paragraph 32 of the report.*—Taluk account No. 42 should show only beriz deductions made from the collections of ryotwari villages, while account No. 10 exhibits all beriz deductions in favour of religious institutions, whether made in ryotwari or in shrotriem villages.

16. *Paragraph 34 of the report and paragraph 22 of the Settlement proceedings.*—Statement No. 1 has been already ordered to be discontinued (Board's Proceedings, No. 327, dated 9th September 1895), Nos. 4 and 5 may also be dispensed with if the two items of Local and Special funds other than cesses are inserted in taluk account No. 46, or in the revised D.C.B. statement, as they have been in taluk accounts Nos. 17 and 37. The Collector is requested to explain the necessity for the preparation of statement No. 3 and to submit a sample form.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Collector of Chingleput.
" the Deputy Director of Land Records and Agriculture.
" other Collectors.
" the Settlement Department with the Deputy Director's report and Collector's endorsement returned.

1896.
Board of Revenue
(Land Revenue),
MADRAS.

Printed August 24th.

Proceedings, No. 224, 18th June 1896.

Recording, with remark, Board's Proceedings (Settlement) passing remarks on Deputy Director's report on the inspection of village and taluk accounts in the Conjeeveram and Tiruvallur taluks of the Chingleput district.

BOARD OF REVENUE (LAND REVENUE), No. 257, 13TH JULY 1896.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following letter from HERBERT BRADLEY, Esq., Collector of Coimbatore, to the Secretary to the Commissioners of Land Revenue, dated 18th June 1896, Ref. on C. No. 1750 (c) Rev.:—

With reference to paragraph 2 of Board's Proceedings, Mis. No. 2698 (L.R.), dated 12th June 1896, I would suggest that the conditions of the notice in the Appendix to Standing Order No. 110, paragraph 4, should be amended by adding a form of agreement binding the purchaser to pay the balance of the purchase-money under condition 3 within thirty days, and in default agreeing that the balance should be recoverable in the manner prescribed for the recovery of arrears of revenue under Act II of 1864. The last sentence of condition 3 might be omitted and "the purchaser will be required to sign an agreement in the form prescribed by the Board" substituted for it. This agreement would not injure *bona fide* purchasers, but would have a wholesome effect in preventing swindlers from bidding.

RESOLUTION—No. 257, dated 13th July 1896.

The Board considers it unnecessary to modify the form of notice appended to paragraph 4 of Standing Order No. 110 in the manner suggested by the Collector. The mere execution of an agreement by the purchaser of Government lands, undertaking to submit to the issue of processes by Government under Act II of 1864 for the recovery of the balance of the purchase-money due from him under condition 3 of the notice, cannot enable Government to proceed under the Act in the absence of an express legislative provision authorising it to treat the remaining purchase-money as an arrear of revenue.

2. Board's Proceedings, No. 2698, dated 12th June 1896, will now be printed and communicated to all Collectors.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Collector of Coimbatore.
Copy to other Collectors.

APPENDIX.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 2698, dated 12th June 1896:—

Read—the following letter from HERBERT BRADLEY, Esq., Collector of Coimbatore, to the Secretary to the Commissioners of Land Revenue, dated 2nd June 1896, Ref. on Cur. No. 1750 (b) Rev.:—

I have the honour to lay the following case for orders of the Board.

2. Field No. 69 of the Navanári village in the Dhárápúram taluk was sold for arrears of revenue and bought in by Government for want of bidders. The land was ordered to be resold under Board's Standing Order No. 110, and at the re-sale, one Gurusami Naiken was the highest bidder, and his bid for Rs. 147 was accepted. Fifteen per cent. of the purchase-money was deposited by him under rule 3 of the notice of re-sale, but as he failed to pay the balance of the amount bid within thirty days, the land was sold a second time under Board's Standing Order No. 110 at his expense and risk. This time it fetched Rs. 71 or Rs. 76 less than the previous amount. The Tahsildar proposes to recover this loss from Gurusami Naiken under Act II of 1864.

3. The Tahsildar of Udamalpet, to whom a demand notice was sent for execution, as the defaulter resides in that taluk, considers that the recovery of the amount cannot be effected under Act II of 1864, and clause 4 of section 36 of the Act does not apply. He thinks that the loss should be recovered by a suit. The Local Government Pleader, to whom the question was referred for opinion, considers that the view held by the Tahsildar of Udamalpet is correct, inasmuch as the land after it was once bought in by Government became the property of Government, and as such cannot be said to have been sold for arrears of revenue.

4. The question is one of general importance, and if the view expressed by the Local Government Pleader is correct, it seems advisable that the conditions of the notice printed in the appendix to Board's Standing Order No. 110, paragraph 4, would seem to require amendment.

Resolution—Mis. No. 2698, dated 12th June 1896.

On the analogy of the High Court's ruling in I.L.R., 15 Mad., 219, the Board observes that there is no provision in Act II of 1864 for treating as revenue the sum payable by the original purchaser at a sale of Government lands on account of any loss sustained by Government at a subsequent re-sale necessitated by the purchaser's default; nor is such loss one of the items specified in section 52 of the Act. The Board therefore considers that the loss cannot legally be recovered according to the summary procedure prescribed in the Act, and can only be obtained from a defaulter by civil suit.

2. The Collector is requested to report more clearly how he proposes to modify the conditions of the notice referred to in paragraph 4 of his letter.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Collector of Coimbatore.

1896.
Board of Revenue
(Land Revenue),
MADRAS.

Printed August 5th.

Proceedings, No. 257, 13th July 1896.

Considering it unnecessary to modify the form of notice appended to paragraph 4 of Standing Order No. 110 in the manner suggested by the Collector of Coimbatore.

C No. 8638 of 96.

G.O. No. 1271 d/ 6th Nov 1897

Recorded with the remark that 11 should be omitted from the rules mentioned in the last line of clause 2 of para 4 (a) of the Proceedings read above.

2. It is presumed that a copy of the Proceedings will be sent to the Supdt. Govt. Press for the issue of the necessary errata slips to the Village Officers' Manual.

16/11/97

To The Board of Revenue (L.R.).
Des. 9-3-97

Note. 1. Copies of village and Taluk manuals have been corrected and are put up.

2. The Librarian will have the copies of the village officers' manual (vol. I) in the office, corrected with reference to para 4 (a) of the Proceedings read above.

List

19.
5/11/97

16/11/97

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STATEMENT WITH DITTO

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