

REVISED MANUAL OF TALUK ACCOUNTS-GENERAL.

PERMANENT REGISTERS

Register A.—This is a permanent register showing the names and descriptions villages and their hamlets, whether inhabited or not. The register should be written in three sections—(i) Ryotwari villages, (ii) Inam villages and (iii) Zamindari villages. The villages in each section should be arranged in the order of their survey map numbers.

The register need not be written up annually. Any villages which may be newly formed or transferred from or to other taluks should be added to or deducted from, the list as the case may be, the authority for the change being noted in the remarks column. The additions or deductions should also be carried out in the abstract at the end of the register.

2. *Register B.*—This is a register showing the area and revenue of permanently-settled estates, whole inam villages, "Lands which have been granted, or lands the emoluments from which have been granted, by the proprietors subsequent to the permanent settlement" (when separately registered) and the minor inams therein which have been granted or continued by the British Government. For zamindaris and whole inam villages which have been cadastrally surveyed, the areas furnished by the Survey Department should be adopted. For other villages the areas of the paimash accounts should be entered. For minor inams, the survey areas, should be adopted where these have been surveyed; and the areas given in the inam register where they have not been surveyed. The total area of each estate, including the minor inams, should be given, and also a grand total for the taluk. Any changes which may occur should be shown in the column of remarks and the necessary additions or deductions made to the totals of each year, so that the net demand of the year may be known. The statement may be rewritten, say, once in ten years. Where a zamindari is situated partly in one taluk and partly in another, the villages in each taluk should appear in the register of that taluk, with a note that the rest of the zamindari is situated in such and such taluks, but columns 6 to 11 will be filled in only in the accounts of the taluk in which the peshkash is usually paid or if it is paid in the Collector's treasury, in the accounts of such

taluk as the Collector may direct. Where a zamindari is not attached to any particular taluk, the register will be prepared by such officer as the Collector may direct.

(B.P. No. 235, Revenue Settlement, dated 23rd July 1895, pp. 2 and 6.)

3. In the case of zamindaris, column 4 (tenure) need not be filled up. Inam villages in zamindaris for which title deeds have been issued by the Inam Commissioner should appear separately under the zamindaris in which they are situated, the nature of the services to be rendered in the case of service inams and to whom they are to be rendered being noted in the remarks column. If the quit-rents of such inam villages are directly payable to Government they will appear in column 6 against each village; but if they have been transferred to the zamindar, the same will appear in column 7 and the amount made payable by the zamindar to Government after deducting the commission allowed to him for the trouble of collection will be entered in column 8 in lump against the zamindari. Similarly, the addition to peshkash or quit-rent of a whole inam village made under Board's Standing Order No. 65 (2) should also be shown with full particulars of the land resumed. Minor inams in zamindari and inam villages, which have been settled by Inam Commissioner, and the village service inams registered by him should be entered separately below the villages in which they are situated.

4. In case of changes caused by transfers or relinquishments, the order sanctioning such changes should be noted in the column for remarks*. The demand on account of the proprietors' payments for village service should be entered below the peshkash or quit-rent in column 6 against the estate concerned. The demand on account of revenue from village service inams should be similarly entered in the same column against the minor inams concerned. These entries in the register must be made to agree with the register maintained in the Collector's office.

(B.P. No. 214, Revenue Settlement, dated 17th July 1895, page 5.)

5. In a separate section of the register should be entered the areas and assessments of the lands once held as village service inam but now enfranchised and assessed as ryotwari. This section should be prepared from the reports of the Special Deputy Collector or other officers employed on the enfranchisement and assessment of such lands.

* Land Revenue, dated 23rd July 1901.

Land Revenue, dated 8th January 1902, age 3.

6. Duplicates of the village A and B registers should be maintained in the taluk office as prescribed in the Manual of Village Accounts. The changes to be entered in these registers are detailed in the Manual of Village Accounts. For detailed instructions regarding the procedure to be followed in carrying out permanent charges in the village and taluk copies, see Board's Standing Order No. 34-A, paragraph 13 (b) and also the instructions contained in this manual for the maintenance of registers Nos. 7 and 8-A. All changes in the taluk copies of the registers should invariably be attested by the Tahsildar or the Head Accountant and the number and date of order sanctioning the change should be quoted as the authority. At the time of the jamabandi the village and taluk copies of the two registers should be carefully compared and tallied in respect of all changes except those involving subdivisions which are still pending incorporation in the taluk copy of the field measurement book.

" 6-A. Register-6. The register will be written up in four sections. Section I relating to lands on long-term leases, Section II to lands held on short-term leases and Section III to lands granted under Revenue's Standing Order No. 24-A. Leases of five years and less will be classed as short-term leases and leases for period exceeding five years as long-term leases. Section IV will relate to lands granted under section 19 of Act [XVI] of 1948 and it will be written up in two parts. Part I will exhibit lands for which ryotwari patta has been granted and Part II will show cases where orders have been issued to persons to continue in possession of lands, subject only to conditions of payment of taram assessment."

Paragraphs 6B and 6C shall be deleted.

(B.P. Perm. No. 1050 (T), dated 4th July 1970.)

(G.O. Ms. No. 1783, Revenue, dated 26th August 1976.)

6-B. Register D.—This register will be written up in the form of one register in six sections. Section I will relate to "Assignments to depressed classes", section II to "Military grants", section III to "Lands under irrigation projects conditionally assigned," section IV to "Grants under special house-site rules", section V to "Cowles granted under paragraph 1 of Board's Standing Order No. 19 and other conditional grants" and section VI to Assignments made to political sufferers under G.O. No. 3102, Revenue, dated 23rd December 1947." A specimen printed form containing the special conditions normally applicable to every such grant under the rules governing them will be inserted at the beginning of sections I to IV and VI and in

A

section V, for cowles granted under paragraph (ii) of Board's Standing Order No. 19. In the case of each such grant, it will be stated in column 7 of the section that it is governed by the conditions in the specimen form at the beginning of the section.

(B.P. Mis. No. 291, dated 24th March 1949.)
(B.P. Press No. 15, dated 3rd May 1949.)

Any special conditions specifically applicable to or further imposed in a particular case will also be noted in the same column.

clerk in charge of assignments work will then post the entries in the appropriate columns in the section. As the register is a permanent one the paper used should be of durable quality. It is unnecessary to open a new register for each fasli. The register must be checked and compared at jamabandi with the village accounts (adangal and register of conditional assignments) kept by the karnam and relevant taluk office files.

A separate D Register should be maintained in the Deputy Tahsildar's office where there is one and the entries in it should be copied in the taluk register at the time of the jamabandi.

An alphabetical index list of villages should be prefixed to this register and as soon as each assignment is entered in the register its serial number and the section to which it relates should be entered in the list against the concerned village.

6-C. *Register E.*—This register relates to house-sites acquired and assigned to the depressed classes under G.O. No. 52, Revenue, dated 7th January 1928. It must be checked at jamabandi with the village accounts (Statement No. 2 for ryotwari villages and Account No. 2 for proprietary villages and the register of house-sites acquired and assigned to the scheduled classes) kept by the karnam and the relevant taluk office files.

(B.P. No. 46, dated 13th May 1931; B.P. No. 38, Press, dated 23rd May 1939.)

6-D. *Register F.*—This is a permanent register of lands alienated or exempted from assessment in ryotwari as well as in proprietary villages. Cowles grants under paragraph 2 of Revenue Standing Order No. 19 should be entered in this register. Exemptions from land revenue sanctioned under

section II of Revenue Standing Order No. 24 in favour of any person, institution or local body should also be entered in this register.

6-E. Register G.—This is a permanent register of lands which have escheated to the Government under Revenue Standing Order No. 197.

7. No. 1 is a register of monthly cultivation for each Revenue Inspector's firka under dry and wet, first and second crop for ryotwari and proprietary villages. It also shows the extent sown and harvested of important crops mentioned in the time-table of agricultural operations printed in paragraph 5 of the Statistical Atlas. The ryotwari village should include minor inamis and the proprietary villages, zamindari and whole inam. The register should be prepared by posting the firka totals separately for ryotwari and proprietary villages, from the abstract of the village returns that Revenue Inspectors should send up at the end of each month and by entering the total for the taluk. The Revenue Inspector's register should be prepared in the same form as this account but with an additional column inserted for the names of villages between columns 1 and 2 and made up into a book to last for twelve months. The ryotwari villages should be entered first and then the proprietary villages and the figures under each totalled separately. If the cultivation statement (village No. 1) is not received by the Inspector for any village in time, the fact should be noted in his abstract return and a supplemental return sent in later. The village administrate officers must not be called to the taluk office to supply the figures. The Revenue Inspector's register should be filed in the taluk office at the end of the year after the jambandi is completed.

NOTE. This account need not be maintained in the Nugur taluk of the East Godavari district.

(B.P. No. 123, Press, dated 11th November 1937;
G.O. Ms. No. 1594, Revenue, dated 6th August 1937.)

(B.P. Mis. No. 2935, dated 14th September 1937.)

8. No. 2 is a register showing the area cultivated and irrigated under different crops, the outturn of crops harvested and the extent of crops standing at the end of the year. It should include particulars for all villages—Ryotwari as well as proprietary except the Agency. Figures of cultivation should be posted from the special

statement submitted to the taluk office by village officers through the Revenue Inspector in the form prescribed in the instructions for the preparation of Village Account No. 1-A. In the case of the Agency villages in which such an account is not maintained the Revenue Inspector or the Deputy Tahsildar or Tahsildar, as the case may be, shall fix an annual outturn for each specified crop as the average outturn for all the villages and the figures so fixed shall be entered in the register. Information regarding details of crops irrigated should be taken from Village Account No. 1. Figures for ryotwari and proprietary villages should be totalled separately and a grant total of the two classes of villages should also be given. In entering the crops, the classification adopted in column 1 of the statistical return G should be followed. The areas shown in this register should include first and second crop and irrigated and unirrigated lands and should be rounded to the nearest areas. The register should be opened at the end of June and should be maintained by the Revenue Inspector villagewar. It should be forwarded to the taluk office at the close of the fasli.

NOTE.—This account need not be maintained in the Nugur taluk of the East Godavari district.

(B.P. Perm. 778, dated 5th July 1977.)

(G.O. Ms. No. 2152, Revenue, dated 31st October 1977.)

(G.O. Ms. No. 1594, Revenue, dated 6th August 1937;)

(B.P. Mis. No. 2935, dated 14th September 1937.)

8-A. Taluk register 2-A is the register showing the area in the taluk under different categories of lands. This should be prepared from the details available in the enclosure F to Statement No. 2 Village Accounts of the ryotwari villages concerned. In regard to the whole inam and zamindari villages, the columns should be filled in with reference to particulars available.

(B.P. Mis. No. 73, dated 8th September 1949.)

9. Taluk Register No. 3 is the register of retail prices of certain principal grains and of salt. It should be prepared in book-form as detailed in Annexure, containing 21 pages to last for five years. The prices should be recorded at such stations and for such articles as may be ordered from time to time. The variety of grains to be selected for price recording purposes is that more commonly consumed by the bulk of the population, whether it is old or new grains. In the case of paddy, the Chief Superior variety should be taken as first sort and the Chief inferior variety as second sort. The sort dealt within the register should be that chiefly in the use

against the bulk of the poulation. The unit of weight used in certaining the price should invariably be a stamped one. The retail price to be recorded for any grains or salt is the price paid by the person, who is buying it for consumption. The retail prices should be collected for local unit of transaction and converted in to price per quintal of 100 kilograms. The prices should be collected on one day of the week only, either at the market on shandy day, or if there is no shandy, on Friday of every week at the busiest shops, in the station. As a correct record of prices is more important, the work of ascertaining the prices and recording them should be entrusted to the Assistant Statistical Investigator or Taluk Statistical Inspector, who will be personally responsible for the price of grains and salt recorded by personal enquiries from week to week for the taluk or sub-taluk. Reasons for all variations, of 10 percent and above from the previous week's figures should be ascertained by the Assistant Statistical Investigator or Taluk Statistical Inspector and data reported to the Tahsildar or Deputy Tahsildar and the Collector of the District on every Friday. The prices reported by the Statistical staff will be recorded on the Taluk Register No. 3 and maintained by the Assistant, who prepares the seasonal report for the taluk or sub-taluk. The Statistical Officer in the District or Statistical Officer (Market Intelligence) in the region should check the prices collected by the Assistant Statistical Investigator or Taluk Statistical Inspector in the course of his tours.

(B.P. Perm. No. 711 (F), dated 17th June 1977.)
(G.O. Ms. No. 2138, Revenue, dated 29th October 1977.)

10. No. 4 is a current register of darkhasts. In this should be entered all applications for assessed land whether accepted or not, as also all cases of unauthorised occupation for which A form reports are received. Applications for unassessed lands and porambokes should not be entered in this register. The applications and reports should be entered as received serially for the whole taluk. In columns (7) to (10) the correct description of land, extent and assessment should be entered after receipt of the report from the village officers, with subdivision sketches where the land is newly subdivided.

Where the application covers only a part of a registered survey field or registered subdivision, acceptance of it will be conditional pending the check-measurement of the new subdivisions on the ground by the Revenue Inspector and their final approval by the

Tahsildar after scrutiny by the Inspecting Tahsildar. As soon as the Tahsildar or the Deputy Tahsildar accords conditional sanction to the subdivision sketch and statement (which should be done when final orders are passed on A memorandum after collection of stone value, etc., if any) the subdivision sketch and statement together with a copy of the order sanctioning the darkhast should be transferred to the clerk maintaining the Register No. 8-A for entry in that register and transmission to the Revenue Inspector for check-measurement, at the same time as the orders on the darkehast application are issued to the Village Administrative Officers. The rest of the darkhast file should then be closed except in the cases referred to in the sub paragraph below. Thus the list two columns of Register No. 4 should be filled up at the same time as the first five columns of Register No. 8-A.

In the case of conditional assignments the files should be kept open until a report supported by the Revenue Inspector's certificate that the grant has been entered in the village register of conditional assignments has been received. In cases involving new subdivisions such a report should be sent by the Revenue Inspector only after his receipt of the sanctioned sub-division records under a current in the 8-A register and his check-measurement thereof. On receipt of the report, the grant will be entered in the taluk register of conditional assignments and then the file closed.

When the files relating to accepted darkhasts are closed, they should, as in the cases of magisterial records, be divided into two parts and kept together—Part I containing the order of assignment and the conditions attached thereto and Part II the rest of the correspondence. Part I should be retained permanently and Part II destroyed after ten years. The sub-division sketches and statements, if any, should, after incorporation of the changes in the taluk copies of the village A registers and field measurement books be filed with Part I. The accepted and rejected files should be kept in separate bundles in the order of their serial numbers, a docket sheet being attached to the former to distinguish them from the latter. The rejected files should be destroyed after three years.

The register should be compared at the jamabandi with the village C register prescribed in Appendix IV to Board's Standing Order No. 15 and placed before the Settling Officer. He should see whether all applications and reports have been duly and

promptly disposed of and have been brought to account and should then affix his signature. Orders, if any, passed at jama'zandi or subsequent thereto must be all entered in the taluk register as well as in the village register.

To facilitate reference an alphabetical index list of all villages in the taluk should be prefixed to this register; and as soon as each darkhast is entered in the register its serial number should be entered in this list against the name of the village to which it relates. When a new register is opened at the commencement of a fasli, the current numbers of all applications pending at that time should be entered fasliwar on the first page of the new register. These numbers should be encircled as the cases are eventually disposed of, all action taken being noted in the old registers.

Where there is a Deputy Tahsildar in the taluk, darkhast applications which relate to his sub-taluk and forwarded by the Tahsildar to the Deputy Tahsildar for disposal should not be entered in Register No. 4. They should be entered only in the personal register before they are forwarded to the Deputy Tahsildar. The latter should maintain a register in Form No. 4 in accordance with the above instructions and enter in it all darkhast applications received by him either from parties or from other officers.

(B.P. No. 35, dated 21st May 1929.)

11. No. 5 is a current register of relinquishments. The applications should be entered as received serially for the whole taluk. In columns (7) to (11), the correct description of land, extent and assessment should be entered after receipt of the report from the village officers, with sub-division sketches when the land is newly subdivided. An index list of villages should be prefixed and pending currents of previous faslis brought forward as in Register No. 4.

At the end of the register, a total should be entered showing separately particulars of the area under Government and zamindar, dry and wet, for which relinquishments have been accepted or rejected.

Relinquishments involving sub-divisions should be dealt with in accordance with the procedure prescribed in sub-paragraph (2) of paragraph 10 above.

When files relating to accepted relinquishments are closed, they should, as in the case of files relating to accepted darkhasts, be separated into two parts—Part I containing the order of acceptance of the relinquishment with the sub-division statement and sketch, if any, and Part II the rest of the correspondence. Part I should be retained permanently and Part II destroyed after ten years. The accepted and rejected files should be kept in separate bundles in the order of their serial numbers, a docket sheet being attached to the former to distinguish them from the latter. The rejected files should be destroyed after three years.

Where there is a Deputy Tahsildar in the taluk the procedure prescribed in paragraph 10 above for Register No. 4 should be followed.

In the form of Register No. 5, after existing column (7) a new column may be opened "Government or Inam" as column (8) and existing columns (8) to (13) may be re-numbered.

The heading of column (4) may be altered as "Patta or inam title-deed number and name and residence of the applicant".

In the case of accepted relinquishment of lands assigned under special conditions, the files should be kept open until a report from the karnam to the effect that the relinquishment has been entered in the Village Register of Conditional Assignments has been received. In cases involving new sub-divisions such a report should be sent by the Revenue Inspector after the receipt of the sanctioned sub-division records under a current in the 8-A register and his check-measurement thereof. On receipt of the report from the karnam or the Revenue Inspector as the case may be the relinquishment will be entered in the Taluk Register of Conditional Assignments and then the file closed.

(B.P. No. 137, Press, dated 2nd December 1937.)

12. No. 6 is a current register showing particulars of transfers of registration due to succession, partition, sale, gift, processes of court and the like. It should be maintained for each official year and opened at the commencement of the year. The cause of the change in each case should be particularized in column (6) and the amount of the consideration for transfer should be entered in that column wherever it is known. Separate registers should be maintained for applications and notices received from Sub-Registrars and for those received from village officers and others.

Columns (9) to (12) need not be filled up in cases of transfers due to succession where all the lands included in a holding are transferred.

(B.P. Press No. 29, dated 21st September 1949.)

Transfers involving subdivisions should be dealt with in accordance with the procedure prescribed in paragraph 10 above. An index list should be entered in this register as in Register No. 4; and whenever any change is entered in the register its serial number should be entered in this list against the name of the village to which it relates. When a new register is opened at the commencement of an official year, the pending current numbers of previous official years should be entered yearwar on the first page of the new register. These numbers should be encircled as they are eventually disposed of, all action being noted in the old registers.

Where there is a Deputy Tahsildar in the taluk, the procedure prescribed in paragraph 10 above for Register No. 4 should be followed.

(B.P. No. 181, Settlement, dated 11th November 1920.)

(B.P. Press, No. 29, dated 21st September 1949.)

12-A. No. 6-I is a current register of applications for transfer received by the Revenue Inspector. In it, should be entered all applications for transfer which he is authorized to receive and dispose of as also cases detected by him under Board's Standing Order No. 31 (5) (ii). Cases referred to him for enquiry by the Tahsildar or Deputy Tahsildar should not be entered in this register but should be entered in his receipt and despatch register. The Revenue Inspector should deposit his No. 6-I Register in the Taluk or Deputy Tahsildar's office as the case may be, and if the Revenue Inspector is working under both a Tahsildar and a Deputy Tahsildar he should deposit the Register in the Taluk office.

B.P. No. 155, Press, dated 9th December 1938.)

13. Abolished.

14. No. 7 is a current register showing all changes in the classification of Government lands and minor inams whether with or without subdivisions in both ryotwari and proprietary villages. Lands acquired for public purposes in proprietary villages should also be entered in this register. It should be

maintained by only one clerk. As a current register, it differs from Registers Nos. 4, 5 and 6 in that changes are brought to the register only after sanction. Proposals for transfer should, in the preliminary stage be dealt with in the personal Registers. But immediately on receipt of formal orders sanctioning the transfer it should be entered in Register No. 7 and further action taken by means of a current in that register by the clerk who maintains it, no matter which clerk dealt with the proposals in the preliminary stage. Any current pending in the personal registers should at the same time be closed. Land acquisitions are no exception. The transfer statement together with the sanctioned subdivision record, if any, should be detached from the rest of the file and given to the Register No. 7 clerk for further action.

This register is only meant for action that is taken to incorporate the changes in the accounts. If an order sanctioning a change in the classification of land or combined with any other order, any action necessary in respect of the latter order should be taken by the clerk concerned under a current in his personal register or any other special current register. Thus when the Collector sanctions the transfer of a poramboke to assessed dry and orders its assignment, the clerk maintaining Register No. 7 will only take action for the incorporation of the change of description in the accounts while the darkhast clerk will take action for the assignment of the land.

(B.P. No. 52, dated 23rd July 1929.)

A copy of the order of transfer should be communicated to village officers and in municipal areas to town surveyors also. When changes affect full fields or registered subdivisions, the taluk copy of the A-Register should be corrected only on receipt of a report from the village officers that the village accounts have been corrected. In cases involving new subdivisions, the file can be closed with the communication of the order sanctioning the transfer to the village officers. At the same time the subdivision record (conditionally sanctioned by the competent authority) together with a copy of the order should be given to the Register No. 8-A clerk who will immediately enter the case in his register and forward the file to the Revenue Inspector for check measurement and incorporation of changes in the village accounts. In such cases columns (15) and (16) of Register No. 7 will not be filled in; but column (17) will be filled in.

Files relating to this register should be kept together in the order of their numbers and destroyed after a period of three years with the exception of papers relating to resumption of inams or to changes in their description which should be retained permanently. They should have a docket sheet attached to them so as to be readily distinguishable from the other files. In the case of resumption of inams or changes in their description the subdivision sketch and statement should after all action has been taken under the 8-A Register be kept in the original files just as in the case of subdivisions relating to accepted darkhasts.

An alphabetical index list of villages should be prefixed to this register as in the case of Register No. 4; and whenever any change is entered in the register, its serial number should be entered in this list against the name of the village to which it relates. When a new register is opened at the commencement of a fasli, the pending current numbers of previous faslis should be entered fasliwar on the first page of the new register. These numbers should be encircled as they are eventually disposed of, all action being noted in the old registers.

In the case of porambokes or unassessed lands transferred to assessed, the assessment to be entered in column (11) will be that fixed on such lands when assigned for cultivation; while in the case of assessed lands transferred to poramboke or unassessed, the taram assessment charged on them before their conversion should be entered in column (6). In the case of inam lands, the entries should be of the taram assessment and not of the quit-rent payable on them. When dry lands are transferred to wet and vice versa, the assessment which the lands bore before and after their conversion should be entered. In case of lands re-surveyed, only the re-survey particulars should be entered in columns (8) to (11).

In cases involving no new subdivisions, that is, when changes affect full fields or registered subdivisions, before the papers are finally closed a certificate should invariably be put up in the file under the attestation of the Head Accountant or the Tahsildar that changes have been carried out in the taluk copy of the A Register and of the B Register (in the case of inams).

When an entire survey field or a registered subdivision is transferred to poramboke from any other classification and when in consequence it requires intensive demarcation, the clerk maintaining Register No. 7 should, while communicating a copy of the order sanctioning the transfer to village officers, forward another copy to the Revenue Inspector with instructions to carry out the additional demarcation, if it has not already been carried out, enter the new stones in the demarcation sketches and stone registers, revise column (2) of the latter registers, correct the village accounts and report the fact of having done so to the Taluk office. Similarly when an entire survey field or a registered subdivision is transferred from poramboke to any other classification, a copy of the order sanctioning the transfer should be forwarded to the Revenue Inspector with instructions to eliminate the stones which have ceased to be maintainable on account of the transfer from the demarcation sketches and stone registers, enter the changes in the village accounts and report the fact of having done so to the Taluk office. On receipt of the Revenue Inspector's report the clerk should correct the taluk copy of the A Register and B Register where necessary, and then close the file with the necessary certificate.

Register No. 7 is not to be maintained in the offices of the Deputy Tahsildars not in independent charge, as all changes in the classification of lands in their divisions should be entered only in the Register No. 7, in the Taluk Office.

15. Enclosure A to No. 7 abolished—vide B.P. No. 26, Revenue Settlement, dated 18th February 1919.

16. No. 8 is a statement showing the changes in the Government and inam ayacuts (occupied and unoccupied) together with changes that occurred during the year other than those entered in Register Nos. 4, 5 and 6 and should be compiled from the previous year's statement and from the figures in Register No. 7. The inam lands referred to in the form are the minor inams in ryotwari villages. If similar information is available for inam villages also, a separate account in the same form should be prepared for them.

16-A. No. 8-A is a current register of all changes involving new survey fields and subdivisions sanctioned in the taluk. The file of subdivision sketch and statement together with a copy of

the order sanctioning the change involved in Taluk Register Nos. 4, 5, 6 and 7, and in other cases a copy of the order sanctioning the new survey fields or subdivisions, such as those arising from the splitting up of assessed waste blocks for purposes of assignment, should be entered as a current in this register before it is forwarded to the Revenue Inspector or the Town Surveyor for the checkmeasurement and incorporation of changes in the village accounts. In the case of subdivisions arising from Register Nos. 4, 5, 6 and 7, columns 1-5 of the Register No. 8-A should be filled up at the same time as entries are made in the last two columns of Register Nos. 4, 5, 6 and 7. In other cases column 1-5 should be filled up immediately after the new fields or subdivisions have been conditionally sanctioned. An extract of the entries in columns 1-5 of this register for each month should be sent before the 10th day of the succeeding month to the Inspecting Tahsildar for entry in his register of subdivisions, a nil statement being sent when there are no cases.

Where there is a Deputy Tahildar in the taluk, he should maintain this register with the first six columns only entered in it and forward the file of subdivisions sanctioned by him to the Revenue Inspector who should after checkmeasurement and incorporation of changes in the village accounts resubmit them to the Taluk Tahsildar for transmission to the Inspecting Tahsildar.

The Deputy Tahsildar should send an extract from his register in respect of all subdivisions sanctioned by him and entered in the register in the month so as to reach the Taluk Tahsildar on or before the 5th of the succeeding month a nil statement being sent when there are no cases. The extract should then be posted in Taluk Register No. 8-A, numbers being assigned to the Deputy Tahsildar's subdivisions in continuation of the last number in the register. These subdivisions also should be included in the extract to be sent to the Inspecting Tahsildar under the preceding clause.

Columns 10, 11 and 12 of the register should be filled up by the revenue draughtsmen, the deputy surveyor or the taluk clerk trained in survey, as the case may be, as soon as he has incorporated the new subdivisions or new survey fields in the taluk copy of the field measurement book which should be done only

after final scrutiny by the Inspecting Tahsildar. Taluk clerks should not do any plotting except with the previous permission of the Inspecting Tahsildar, who should grant such permission only when the work is too heavy for the draughtsmen and the deputy surveyor. In cases in which the plotting is done by the taluk clerks the date of plotting should be promptly intimated to the Inspecting Tahsildar for entry in his subdivision register. Column 13 should be filled in by the taluk clerk as soon as necessary entries have been made in the permanent A Register and also the B Register (in the case of inams). In cases of re-survey such as those arising from land acquisition only the re-survey particulars should be entered in columns 10 and 11.

Columns 8 and 9 should be filled in only in those cases in which the formalities under the Survey and Boundaries Act have to be observed by the taluk staff. In these cases it is the duty of the Tahsildar to arrange for the publication of the section 13 notification. The date in column 9 should be at least three months after the date in column 8. The subdivision files should not be considered to have been closed till section 13 notification has been published where necessary and the new survey fields or subdivisions have been incorporated in the taluk copy of the field measurement book and also entered in the Permanent A Register and a certificate to that effect put up in the file under the initials of the Head Accountant or the Tahsildar. When all action has been taken the papers should be filed in the order of their serial numbers and destroyed after three years with the exception of papers relating to relinquishment or resumption of inams or changes in their description, land acquisition, transfer of porainboke to ayan and vice versa and grant, assignment or relinquishment of ryotwari land, all of which should be filed with connected original papers and retained permanently. In land acquisition cases the subdivision records together with the papers connected with the observance of the formalities under the Survey and Boundaries Act should be sent to the Land Acquisition Officer.

An extract of the entries in columns 1, 2, 3, 10 and 11 of this register together with the numbers and names of the registered holders or the description of the land, as the case may be, of the new fields or new subdivisions incorporated in the taluk accounts every quarter should be sent to the Sub-Registrar on

the last day of the quarter. The above return should, however, be prepared in the course of the quarter and not at the end of the quarter. When changes are entered in the A Register all the particulars required in respect of the concerned subdivisions should be entered in the list meant for the Sub-Registrar. The Head Accountant or the Tahsildar should not initial the changes in the A Register till he has satisfied himself that the list due to the Sub-Registrar has been posted in respect of the particular subdivisions. An alphabetical index list should be entered as in Register No. 4; and whenever any change is entered in the register its serial number should be entered in this list against the name of the village to which it relates. When a new register is opened at the commencement of a fasli, the pending current numbers of previous faslis should be entered fasliwar on the first page of the new register. These numbers should be encircled as they are eventually disposed of, all action being noted in the old registers.

17. No. 9 shows the details of remissions and deductions in each village. Besides the remissions which are entered in village account No. 5, the statement should also be made to show the deductions of all kinds made during the year from the village beriz, which should be posted from village account No. 4. As many new columns as may be required may be opened to show the remissions granted under the various standing orders. The areas entered in this register should be rounded to the nearest ares.

18. No. 10 is a statement showing beriz, deductions of all kinds, whether made in rotywari or shrotriyam villages. It will be prepared at the beginning of the fasli in two sections, one showing deductions in favour of religious institutions and the other, deductions made for other purposes. Sufficient space should be provided at the end of each section to allow of any new entries being made. Deductions, newly ordered during the fasli should be entered in the appropriate section as orders are received, including cases in which payments are withheld for any reason. Columns 1 to 5 of the statement should be filled in from the previous register in respect of old cases and from the orders sanctioning the deduction in respect of new ones. Column 8 shows the amount due on account of the previous year and left undrawn. The amount actually paid during the year (column 11) should tally with the entry in column 21 of state-

ment No. 9. The amounts credited to revenue deposits and those forfeited or lapsed to Government should be shown in the remarks column giving the number and date of the deposit register.

Any variations from the amount of 'beriz deductions' originally sanctioned should also be explained in the remarks column, the correct amounts payable for the fasli being entered in column 5.

(B.P. Mis. No. 3627, dated 22nd December 1938.)

The institutions, the allowances due to which remain unclaimed for more than six years, should be struck off the register according to R.S.O. No. 67-1 (7).

Note.—This account need not be maintained in the Nugur taluk of the East Godavari district.

(G.O. Ms. No. 1594, Revenue, dated 6th August 1937.)

(B.P. Ms. No. 2935, dated 14th September 1937.)

18-A. No. 10-A is a current register showing the receipt and disposal of village accounts No. 6. The register should be in the form prescribed. The entries in this register should be made separately for each firka.

(B.P. Mis. No. 1907, dated 12th June 1937.)

19. No. 11 is a statement showing particulars of miscellaneous revenue in each village whether ryotwari or proprietary and will be prepared from village statements Nos. 2-A, 5, 6 and 7. Below the grand total, the revenue realized in the taluk by fines, sale of unclaimed property, etc., should be particularized and added up. The revenue from trees and from minor produce on unoccupied lands other than reserved forests and reserved lands, the sale proceeds of lime-stone and bungalow quit-rents should all be shown in this account.

(f B.P. No. 9, Land Revenue, dated 17th January 1902.)

(† B.P. No. 419, Land Revenue, dated 12th November 1896.)

20. *Deleted.*

21 *Enclosure to Taluk Register.*—No. 11 is a statement showing the revenue, not falling under the head Land Revenue, ryotwari and miscellaneous and cesses arising in proprietary

villages. In other words it shows the zamindari peshkash, shrotriyam quit-rent, together with the land-cess thereon, and the cesses due on minor inams, the collection of which is entrusted to the proprietor. At the foot of the account the total of miscellaneous revenue and cesses in proprietary villages from account No. 11 should be added and a grand total struck.

(* B.P. No. 1, Land Revenue, dated 8th January 1902.)

(† B.P. No. 79, dated 14th July 1937.)

22. No. 12 is a statement showing the settlement of each ryotwari village and should be prepared from Village Account No. 12 and Taluk Account Nos. 9 and 11. The account should be completed before the close of jamabandi and signed by the jambandi officer. It should include ryotwari lands situated within the limits of inam villages or zamindaris and exclude shrotiyam jodi and cess thereon. In short, it should show all items falling under the item, "Land revenue, ryotwari, miscellaneous and cess" in the demand, collection and balance statement accruing both in ryotwari and proprietary villages examples of which are receipts on account of Proprietary Estates Village Service, assessment on fully assessed village service inams, miscellaneous revenue in proprietary estates and cesses thereon, enhanced rate charged for unauthorized use of Government water, water-rate and fasalijasti on lands in proprietary villages the revenue from trees and from minor produce on unoccupied lands other than reserved forests and reserved lands. Forest revenue collected by the revenue officials should also be shown in this account.

[a B.P. No. 224, Revenue Settlement, dated 12th June 1893, b B.P. No. 406, Revenue Settlement, dated 1st October 1894; c B.P. No. 225, Revenue Settlement, dated 25th July 1895; d B.Ps. No. 279, Revenue Settlement, dated 31st October 1901 and No. 156, Revenue Settlement, dated 29th July 1901; e B.P. No. 280, Revenue Settlement, dated 14th September 1899; f B.P. No. 4037, M. Revenue Settlement, dated 9th August 1900; g B.P. No. 268, F., dated 5th July 1897.]

23. A single register should be maintained in the following sections

Section I. Assignment to Scheduled Castes

Section II. Assignment to Military Personnel.

Section III. Assignments of lands under irrigation project conditionally assigned.

Section IV. Grants under special House site Rules.

Section V. Cowles granted under paragraph 1 of Revenue Standing Order No. 15 and other conditional grants.

Section IV. Assignment made to political sufferers, under G.O.No. 3102, Revenue, dated 23.12.1947.

Section VII. House sites acquired and assigned to the scheduled castes under G.O.No. 52, Revenue dated 7.1.1928.

Section VIII. Grants made on progressive cowle under Board's Proceedings No. 223, Land Revenue, dated 18.6.1891.

[B.P. Perm No. 1050 (T), dated 4-7-70, G.O. Ms. No. 1783 (Rev), dated 26-8-76]

24. No. 14 shows the collections and the irrecoverable arrears written off in each ryotwari village. A page should be allotted for each village for exhibiting the transactions for all the months of the year. The arrear demand under land revenue and cesses should be shown against the respective faslis from previous year's statement; but the current demand should not be entered until it is finally determined after the jamabandi. The collections will be posted month by month from the entries in the taluk cash, chitta and the irrecoverable arrears with reference to the orders issued from the taluk and a total given for each month showing the amount collected up to the month and the amount written off. At the end of the year the balance should be struck after deducting overpayments and carried forward to the next fasli. The entries in columns 9 to 12 will include arrears as well as current. Quit-rent on village service inams should be included in land revenue.

This register should be written in two Sections—Section I for Arrears and Section II for current.

25. *Enclosure A to No. 14.—Abolished.*

26. *Enclosure B to No. 14 shows particulars of the balance of arrears and of current demand ascertained to be irrecoverable in each village and should be posted from Enclosure B to Village*

Account No. 14. A separate line should be allotted against each village for each fasli and for each ground of remission. The entries should be made after the close of each quarter and not all at once after the close of the fasli. At the end of the statement an abstract should be entered showing the total amount recommended to be written off for the whole taluk under land revenue and cesses and against the several faslis and grounds of remission.

27. *Enclosure C* to No. 14 should be in three sections, the first showing overpayments under pattas which are to be adjusted towards the demand under the same pattas for the following fasli, the second showing overpayments which cannot be so adjusted and must be refunded in cash; but excluding under the latter, sums of two annas or less which should be entered in the third section. The amount shown in the third section will neither be refunded nor carried forward to the accounts of the succeeding fasli. The enclosure should include all overpayments that have not been up to 30th June adjusted or refunded or eliminated from the accounts under proper authority. The items should be entered in the accounts chronologically according to the fasli year of their accrual, the amounts for each fasli year being separately totalled.

27-A. *Enclosure D* to No. 14 shows villagewar, the amount of irrecoverable arrears written off in the taluk.

28. No. 15 shows the demand, collection and balance of permanently-settled estate and whole inam villages and corresponds to No. 14 and will be similarly prepared. The entries should be made from time to time as collections are made and not altogether after the close of the fasli. All collections relating to proprietary estates should be exhibited in this account. The interest on the miscellaneous revenue, appertaining to proprietary estates, should be calculated in the same way as the interest on ryotwari revenue and posted in Taluk Account No. 17. Enclosures may be added to this account if necessary to work out overpayments and irrecoverable arrears.

29. *Enclosure A* to No. 15—Abolished.

30. No. 16 shows the demand, collection and balance for each mouth and for each estate or village. For permanently-settled estates and whole inam villages the kist will be entered with

reference to Register B and the collections with reference to the payments made in the taluk or elsewhere. For ryotwari villages the particulars should be posted from Village Account No. 16. The columns showing "kist" and "amount collected or written off" should exhibit the transactions up to the month, i.e., up to the date on which the remittance closed and not the last day of the month.

At the foot of the statement should be shown all amounts which are not immediately collectable, viz.,

(1) amounts the collection of which has been postponed within or beyond the fasli (a) by stay orders of civil courts; (b) by the Government under Revenue Standing Order No. 14 A I-3 (iii) or in circumstances not covered by the Board's Standing Orders; and

(2) amounts the collection of which has been postponed within the fasli by the Revenue Administrative Department or by the district authorities under Revenue Standing Order No. 14-A I-3 (i) or under Revenue Standing Order No. 13 (16).

These amounts should be deducted before arriving at the net recoverable balance.

The account for each year's arrears should be written on separate sheets and so far only as regards those estates against which arrears exist. So also should a separate page be allotted for each item of demand.

(B.P. No. 33. Lnd Revenue dated 3rd February 1905.)

31. No. 17 shows the amount of interest charged on arrears of revenue in ryotwari villages and on arrears of miscellaneous revenue for each month and will be posted from Village Account No. 17. The account should be written up in separate sections as indicated in the form. A total should be made for each month. The entries under miscellaneous revenue in proprietary estates should be made after first working out the liabilities of the individuals concerned in the form of Village Account No. 17.

NOTE—This account need not be maintained in the Nagur Taluk of the East Godavari district.

(G.O. Ms. No. 1594, Revenue, dated 6th August 1937)
(B.P. Ms. No. 2985, dated 14th September 1937.)

32. No. 17-A shows the particulars of interest charged on arrears of revenue due from and whole inam villages. One or more pages will be allotted for each month and the estates and the inam villages will be entered in separate sections. Columns 6, 11, 13 and 18 will be posted from No. 16. Interest will be charged according to the terms of the sanads or any orders on the subject. Interest on the miscellaneous revenue appertaining to proprietary estates should not be included in this account but should be exhibited in No. 17.

33. No. 18 is a register of land and other property sold for arrears of revenue. The sales should be entered in the order in which they take place, the date of confirmation being entered in the last column. Where, however, a sale is cancelled, a line in red ink should be drawn across the entry. The estimated value to be entered in column 12 of the statement should be fixed with reference to the selling prices of lands of similar quality in the neighbourhood. In the rare cases in which it is not possible to ascertain the value of lands as indicated above, the estimated value may be taken at five times the assessment. Sales of real property under Act II of 1864 for arrears of revenue other than land revenue and cesses may be exhibited in a separate section. The remarks column should show the particular item or head of account to which such other arrears belong and the disposal number ordering the sale.

33-A. No. 18-A is a register of lands bought in by Government at sales for arrears of revenue and is to be maintained in the Taluk offices under the Revenue Standing Order No. 45 (2). It should be carefully scrutinized by Divisional Officers at jamabandi with a view to determine what lands should be resold and what should be struck off the register as valueless and classed as ordinary village waste or assigned to the depressed classes.

34. No. 19 is the register of all Government lands sold under Revenue Standing Orders Nos. 15, 16, 20, 21, 22, 45, 90, 91 and 197. The price of buildings and wells on darkhast lands should be included in this account.

(B.P. No. 74, Land Revenue, dated 21st April 1904.)

"35. No. 20 shows the land-cess charged on the rent value of permanently-settled estates and whole inam villages exclusive of miscellaneous revenue and minor inams. This should be written up in two sections, one relating to "permanently-settled estates" and the other to "inam villages." In the case of permanently-settled estates one-half of the cess is remitted on the account of the rental equal to the annual peshkash payable to Government (vide section 75 of Act V. of 1884). This deduction will be shown in column 6.

36. No. 21 (quinquennial) is a register of agricultural stock and will be compiled from Village Account No. 21 in the census years commencing with fasli 1384.

(B.P. No. 106, Revenue Settlement, dated 14th April 1899; B.P. No. 179, Revenue Settlement, dated 5th September 1902; B.P. No. 246, Revenue Settlement, dated 18th June 1894; B.P. No. 56, Revenue Settlement, dated 12th February 1900; B.P. No. 231, Revenue Settlement, dated 28th August 1916; B.P. No. 293, Revenue Settlement, dated 1st November 1916.)

37. No. 22 is a register showing the total number of wells, tanks, channels and oil-engines in actual use. It is posted quinquennially in faslis 1325, 1330, etc., from Village Accounts Nos. 2 and 2-D and is used for the preparation of the statistical return. River channels, spring channels and anicut channels should be shown under the head "Channels of all sorts." Dasa-bandam works should be classed as Government or private according as they are maintained partly by Government and partly by the ryots or wholly by the ryots. River channels should not be classed as private merely because the ryots carry out the customary repairs.

38. No. 23 (quinquennial) is a classified register by villages of the holdings in the taluk. It should be compiled from Village Account No. 23. The areas entered in this register should be rounded to the nearest ares.

(B.P. No. 140, Land Revenue, dated 26th June 1901.)

39. No. 24—Abolished.

(B.P. No. 74, Land Revenue, dated 21st April 1904.)

40. No. 25—Deleted.

40-A. No. 25-A—Abolished.

41. No. 26—Deleted.