

No. PER (AR) F (10)-3/2009-Loose
Government of Himachal Pradesh
Administrative Reforms Organization

From The Secretary (AR) to the
Government of Himachal Pradesh

To The Joint Secretary,
Government of India,
Ministry of Personnel Public Grievances & Pensions
Department of AR and PG
Sardar Patel Bhawan, Sansad Marg,
New Delhi

Dated Shimla-2, the 27th November, 2015

Subject:- Meeting on Annual Function on Civil Service Day at Vigyan Bhawan,
New Delhi.

Sir,
In continuation of this Department letter of even number dated 24th
November, 2015 on the subject cited above, I am directed to enclose herewith photocopy of an
extract of "Inspection of Revenue Record (Part-A) Toting generally and points to be noticed at
rural inspections" for further necessary action please.

Yours faithfully.



(Ranjit Singh)

for Under Secretary (AR) to the
Government of Himachal Pradesh
Phone No. 0177-2628481

Endest No. As above As above Shimla-2 Dated November, 2015

Copy to the Resident Commissioner, Himachal Bhawan, Mandi House, Sikandra Road, New
Delhi for information please.

Under Secretary (AR) to the
Government of Himachal Pradesh

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Chapter 30

INSPECTION OF REVENUE RECORD

Part-A Touring generally and points to be noticed at rural inspections.

Necessity for the inspection of revenue records

30.1. Assistant Collectors or Collectors including Sub-Divisional Collectors should bear in mind the dependence of the revenue administration on the revenue records and should remember when testing the records that the purpose they are intended to serve is not merely statistical but is also subsidiary to a just and liberal revenue policy. Before an Assistant Collector or Collector/Sub-Divisional Collector go on tour he should enquire into the revenue history of the tract he is going to pass through. He should make a point of visiting villages whose circumstances are precarious, and villages in which suspensions or remissions of the land revenue demand have recently been made, and should forward to the Collector of District a note on the state of the crops and the resources of the revenue payers as far as he can gauge them from personal inspection. Such a note if carefully written will be of great assistance to the Collector in deciding what course to follow in the matter of recovering arrears or proposing remissions.

Chief Points to be noticed at the time of Village Inspection

30.2. In inspecting the condition of individual villages the chief points for notice are:-

- (1) The area cultivated at settlement and the present area, and the increase or decrease in the mortgaged or sold area, and the number of cattle. For this purpose statements I to IX of the village note-book should be examined.
- (2) The area which has borne a crop in the last three or four years. If recent crops have been bad, the results should be looked into holding by holding, so far as there is time. The result in four or five holdings carefully discussed with the Lambardar will give an insight into how things are going. It is not the land which pays the revenue but the crops; and the incidence of the revenue on the crops harvested should be considered and compared with the incidence of the revenue intended at the time of settlement.
- (3) Increase or decrease in canal or well irrigation.
- (4) Construction of taccavi works.
- (5) The introduction of improved seed and agricultural method, pitting and use of manure.

Responsibility for the maintenance of land records rests with the Collector and his Assistant

30.3. The responsibility for the maintenance of the land records rests with the Collector and under him with the District Revenue Officer or in a sub-division with the Sub-Divisional Officer but it is impossible for these officers by themselves to check the work of the subordinate staff adequately and the testing of the records should, therefore, be considered an essential part of the duties of every gazetted officer on the headquarters staff. Wherever possible, an Assistant Collector, 1st grade, should be placed in separate charge of a tehsil or part of a tehsil for the purpose of checking the land records particularly in districts where the records have fallen below the normal standard and the discipline of the staff has suffered. This should not affect the general responsibility of the District Revenue Officer or the Sub-Divisional Officer under the Collector, the object being to ensure a better checking of the records. Apart from this the

Tehsildar and the Naib-Tehsildar are required in the course of their cold weather touring to make a thorough inspection of the work of each Patwari and Kanungo in their respective circles (See Annexure-J). The primary duty of the superior officers deputed to supervise the land records is to test the supervision exercised by Tehsildar and Naib-Tehsildars over the work of Kanungos and Patwaris. The Tehsildar and Naib-Tehsildars will in their turn, test the supervision exercised by Field Kanungos over the work of Patwaris. Revenue Officers should check all the offices of Patwaris and Kanungos every year. Failure to comply these instructions shall be reported to the Commissioner and Financial Commissioner.

Tehsildars to keep Patwaris and Kanungos provided with Manuals.

30.4. Collectors must hold Tehsildars responsible that all Patwaris and Kanungos subordinate to them have in their possession complete editions of the Manuals which should be strongly bound together. Commissioner should notice any case in which a Tehsildar fails to keep his Patwaris and Kanungos supplied with these Manuals, or to see that they are properly preserved.

Part-B Testing the Work of Field Kanungos

Inspection of Field Kanungos

30.5. In addition to a careful inspection at each girdawari the work of each field Kanungo should be thoroughly tested at least once a year and if possible, more frequently. This test constitutes the principal duty connected with the land records which has to be performed during the touring season, as their accuracy depends ultimately upon the degree of efficiency attained by the Field Kanungo staff. If the number of circles for inspection in the jurisdiction of any inspecting officer is exceptionally large, he should, before the commencement of his tour, bring the matter to the notice of the Collector, who may be able to arrange for the inspection of some of the circles by another Assistant Collector, I grade.

Procedure for selecting Patwar circles to test the Kanungos Work

30.6. The inspection of a circle should always be preceded by a perusal of previous inspection report as well as of the latest report of the Sadar Kanungo, and the character-roll of the Field Kanungo should be consulted. This process may indicate the lines on which inspection is required, and will, in some cases, narrow the field of enquiry. The inspecting officer should then examine the register of patwari's work (para 2.42). The entries in columns 3-8 of this register give a fair idea, whether the patwaris are punctual or dilatory, and column 9 shows the value of their work as it appears to the Kanungo. From this register and from any other information at his disposal the inspecting officer should then select the Patwaris in whose circles he will test the Kanungo's work. The majority of the Patwaris chosen should be such whose work appears from the register to be fairly good, but at least one very good, and one very bad Patwari should be included. It is not advisable to tell the Kanungo long before hand of the Patwaris chosen, as this gives time for a second test of the papers, which may obscure the value of the original test. A convenient system is to tell the Kanungo in the afternoon what Patwaris will be seen on the following day.

It is not necessary as a rule to examine the papers in more than one village of a Patwari's circle. It may be desirable in some cases, where the first village chosen gives suspicious, but not definite results; but ordinarily it is better to make a thorough test of the work in one village, then to do a little in several villages.

How to Test Kanungos Supervision

30.7. The most effective way of testing the Kanungo's supervision is to do over again some of the work, which he claims to have done; officers should in addition check some untested work with a view to ascertaining the general standard of accuracy within the circle, and assuring themselves that the Kanungo's test has not been collusive, but representative as well as thorough. No fixed amount of test is prescribed. Sufficient entries must be checked in each principal record to enable a definite opinion to be formed of the value of the Kanungo's test of that record, and when a definite opinion has been formed on adequate grounds, it is useless to continue testing.

Drawing up of Report for submission to Collector.

30.8. As soon as the inspection is finished, the inspecting officer should draw up a report for submission to the Collector. A statement of some of the chief points to be considered at an inspection is contained in annexure-A to this Chapter. There is not usually time to examine all these points at one inspection, but the

report should invariably give figures showing exactly what work has been tested and what mistakes found and in any case it must contain a definite finding on each of the following questions:-

- (1) Is the Kanungo's touring systematic and adapted to the work to be supervised at different seasons? (para 2.40)
- (2) Has he done his best to prevent delay by patwaris in entering up mutations and has he reported any patwari who failed to carry out his instructions or to comply with these orders? (para 3.39 and para 2.32)
- (3) Has he checked the girdawari work of each patwari in his circle thoroughly and systematically?

(This will be ascertained at the girdawari inspections and the result noted there)

- (4) Has he complied with the instructions relating to the preparation or check by him, as the case may be, of-
 - (a) the genealogical tree; (para 8.92)
 - (b) the jamabandi; (para 8.86 (b) and 8.87)
 - (c) the amended field map (para 8.8 and part-D of chapter 6)
 - (d) the statements of the village note-book; (para 17.1)
- (5) Has he carefully supervised diluvion work in his circle (if any)?
- (6) Has he checked both copies of the fard bachh carefully? (para 3.32)
- (7) Has he a good knowledge of the agricultural and general conditions of his circle?

A printed form for the report has been prescribed and should invariably be used; the same is printed as Annexure-B to this Chapter.

Action to be taken on the reports drawn up by Inspecting Officers

30.9. The report should show clearly whether the kanungo has made honest efforts to bring bad work to light, and whether he has reported bad work, or neglect of duty, or misconduct on the part of the Patwari to the Revenue Officer to whom he is subordinate. If it is unfavourable to the Kanungo, it should be shown to him, and any explanation he may offer should be considered and tested before submission of the report to the Collector. When the Collector has passed orders on the report, a brief note of the result should be made in the Kanungo's character-roll. The report should be filed by circles in the Sadar Kanungo's office, so that it may be possible at any time to ascertain the history of the circle by referring to a single file of papers.

Inspection of Patwari's work by Assistant Collector 1st grade

30.10. An inspecting officer of the rank of 1st grade Assistant Collector is also required to inspect the Patwaris work if in inspecting a Kanungo he comes across bad work on the part of a patwari he should deal with him in accordance with the files. Similarly, if he comes across an exceptionally good patwari, he should mention his good qualities in the inspection note and send an extract of it to his personal file.

Part-C: Testing of the Land Records Work of Patwaris

Main Duties of Tehsildars and Naib-Tehsildars relating to Land Records Work

30.11. The main duties of Tehsildars and Naib-Tehsildars in connection with land records are detailed in L.A.M. During the touring season, he should make a thorough scrutiny of every Kanungo's and Patwari's work, but if the Collector have been able to arrange for the inspection of each Kanungo by an Assistant Collector, 1st grade, as proposed in paragraph 30.3 supra, it should not be necessary for the Tehsildar or Naib tehsildar to inspect their work in detail. They should confine themselves to making a thorough inspection of the work of each patwari's circle and of as many estates in the circle as possible. In the course of these inspections and of their other revenue duties they should be able to test fully the quality of the Kanungo's work. The points requiring attention at the inspection of a patwari's work are given in annexures C and D to this chapter. The answers to these points should be made into a file and sent to the Sadar Kanungo's office for necessary action.

Part-D Testing of the Land Records Work of Tehsildars and Naib-Tehsildars

30.12. Tehsildars and Naib-Tehsildars should keep diaries in the form given below:

Day and date	Detail of work done

The diary should be written up daily according to the instructions laid down for Kanungos but details need not be entered in red ink.

An abstract of the diary will be written up in a separate counterfoil book in the following form and the foil will be submitted to the Deputy Commissioner on the 1st of every month:-

Statement showing the work done by Tehsildar/Naib-Tehsildars during the month of19
Details of work and the number of days spent on each kind of work.

Name of Tehsil	Name of Office	No. of villages seen	Girdawari			Jamabandi			Tatima shajras	Fard Bachh	Survey marks
			No. of villages under quinquennial attestation in which girdawari was checked	No. of field entries checked	No. of mutation attested	No. of villages of which jamabandi is to be prepared	No. of such villages visited before 15th January	No. of such Jamabandies attested on the spot	No. of tatima shajras checked on the spot	No. of Fard Bachh checked on the spot	No. of villages in which survey marks were checked
1	2	3	4	5	6	7	8	9	10	11	12

Kissan Pass Books				Partition Cases							
Target fixed for distribution	Previous Balance	Total (Cols. 13 + 14)	No. of Kissan Pass Books distributed	Instituted	Previous balance	Total (Cols. 17 + 18)	Decided	Decided after visit to the spot	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year
13	14	15	16	17	18	19	20	21	22	23	24

Encroachments cases under Section 163 of the H.P. Land Revenue Act. 1954							Execution of warrants of ejectment under Section 163 of the H.P. Land Revenue Act, 1954					
Instituted	Previous Balance	Total No. of Cases (Col. 25 + 26)	Total No. of cases decided	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year	No. of encroachment cases decided	Number of warrants of ejectment issued	No. of previous warrants of ejectment issued	Total (Cols. 32 + 33 + 34)	Number of warrants of ejectment executed	Number of pending warrants of ejectment for execution
25	26	27	28	29	30	31	32	33	34	35	36	37

Applications in Form LR-V for resumption under rule 21 of H.P. Tenancy and Land Reforms Rules 1975.							Conferment of proprietary rights on occupancy and non-occupancy tenants u/s 94 or 104 of the H.P. Tenancy and Land Reforms Act, 1972						
Instituted	Previous Balance	Total Number of cases (Cols. 38 + 39)	Total No. of cases decided	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year	No. of mutations entered	Previous Balance	Total (Cols. 45 + 46)	Decided	Pending for less than six months	Pending for more than six months and less than one year	Pending for more than one year
38	39	40	41	42	43	44	45	46	47	48	49	50	51

Decision on disputes regarding the entries of Land Records by Land Reforms Officer u/s 104 (4) read with Rule 29 of the H.P. Tenancy and Land Reforms Rules, 1975							Application/distribution of surplus land among eligible persons under the H.P. Ceiling on Land Holdings Act, 1972						
No. of cases instituted	Previous Balance	Total (Cols. 52 + 53)	Decided	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year	No. of cases Instituted	Previous balance	Total (Col. 59 + 60)	Decided	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year
52	53	54	55	56	57	58	59	60	61	62	63	64	65

Applications of Nautor under H.P. Nautor Land Rules, 1968 and other schemes							Alluvion and Dilluvion measurement (No. of fields measured)	No. of Patwaris inspected	No. of Field Kamungos inspected	Patwar schools inspected (if applicable)	Days spent in charge of treasury (if any)	Total No. of days spent on tour	No. of nights spent away from the Tehsil	Remarks
No. of cases instituted	Previous balance	Total (Cols 66 + 67)	Decided	No. of cases pending for less than six months	No. of cases pending for more than six months and less than one year	No. of cases pending for more than one year								
66	67	68	69	70	71	72	73	74	75	76	77	78	79	80

30.13. While inspecting the Tehsil Office, the Inspecting officer shall check the following items of works of various branches of Tehsil as per standing order no. 5. The relevant Paras 10 to 31 are reproduced below

“10-A Peshi Branch

Registers for Revenue Courts prescribed under para-2

Standing Order No. 14

1. Revenue Court Cases.
2. Execution of decrees in revenue court cases.
3. Objections in executions.
4. Miscellaneous applications.
5. Witnesses.
6. Persons punished for contempt of Court.
7. Dates fixed for hearing of cases.

The above registers should be scrutinised to ascertain:-

- (i) that the work is disposed of punctually,
- (ii) that the files are consigned to the record room promptly,

- (iii) that the suit register properly indicates the relief decreed and the amount of the costs awarded so as to avoid the necessity of referring to the file at the time of application for execution,
- (iv) that the appellate orders are properly noted and also the relief and the costs awarded by the appellate court,
- (v) that the suit and the execution registers clearly show the extent to which the decree has been executed,
- (vi) that the entries in the two registers are properly linked.
- (vii) the pending files should be checked to see that witnesses present for more than one day are noted in register-V,
- (viii) that the plaints document are properly stamped,
- (ix) that the names of the parties given in the plaint on comparison with the extract from the jamabandi show that all the necessary persons impleaded are parties to the case and no one has been impleaded who is neither a co-sharer nor a tenant in the holding and over whom the revenue court has no jurisdiction. If some person has been wrongly included as a party or has been omitted from the plaint, see that the court has taken action in striking out unnecessary party and adding the necessary party,
- (x) files of proceedings and suits between landowners and tenants should be scrutinised in the light of Standing Order No. 1,
- (xi) it should be noted if common proceedings have been taken in suits involving the same parties and the same points of law and facts.

Registers for Revenue Officers (Para 3) Standing Order No. 14

11. *Cases relating to Lambardars—Register 1 (for Lambardars)*—(i) Ascertain the number of cases instituted, the date of the oldest case and the number of the cases pending.

(ii) Pending files should be gone through to see if there are unnecessary adjournments and if cases are taken up on the spot.

(iii) Check a certain number of entries to see if the register of mutation of names is regularly written up.

(iv) Check that all files are entered in Register I as soon as instituted and not when reported to Sadar.

(v) Check whether patvaris report casualties promptly.

12. *Partition cases—Register IX (page 3 Standing order No. 14)*.—Maintain separate Misalband for Tehsildar and Naib-Tehsildar:-

(i) This register should be examined in order to detect delays. Column Nos. 6 and 8 should be referred to and causes of delays should be carefully enquired into.

(ii) Pending files should be examined to see if all have been entered in the Register.

(iii) Check a few files to see:-

- (a) that there have been no undue delays or adjournments,
- (b) that the preliminary hearing was held on the spot [Chapter 18.6 (now Chapter 14) of the Land Records Manual],
- (c) that the partition was properly carried out [Chapter 18.12 (now Chapter 14) of the Land Records Manual],
- (d) that the mode of partition was clearly reported [Chapter 18.10 (now Chapter 14) of the Land Records Manual].

(iv) Names of the parties given in the application for partition should be compared with those noted in the parcha jamabandi and it should be seen whether all the necessary co-shares have been made parties in the case and that all of them were duly served with notice. In cases of partition of land held by recorded tenants, both landowners and tenants should be parties.

(v) See that ex-parte proceedings are not taken without showing sufficient cause,

(vi) check that the provisions of chapter 18.10 (now Chapter 14) of the Land Records Manual are observed in determining the mode of partition, and that the mode is not vague.

(vii) Ascertain whether there has been any undue delay in effecting the partition and, if so, why.

(viii) Ascertain whether there has been any undue delay on the part of the field staff in effecting partition on the spot. If so, reasons for delay should be looked into. In case there are no sufficient reasons, responsibility for delay should be fixed on the concerned official.

13. *Coercive processes (Standing Order No. 8)*:—The following registers should be inspected—
(Prescribed under para 3 of Standing Order No. 14):-

- (i) V-B—Cases under chapter VI of the H.P. Land Revenue Act.
V-I-B—Cases under section 103 of the H.P. Land Revenue Act.
V-II-B—Cases for which no other register is provided.
- (ii) The receipts for writs and warrants (Standing Order No. 8) and the monthly statement of writs and warrants (Standing Order No. 8 paragraph 11 should also be seen).
- (iii) Ascertain the number of writs and warrants of arrest and attachment and cases of actual arrest and attachment, and reasons for any remarkable figures.
- (iv) Check that a separate process is issued for each default.
- (v) Check balances of forms with numbers, sent and issued.
- (vi) Check talbana receipts with day-book or register of classified items and dakhilas.
- (vii) Ascertain the talbana balance as shown in the monthly tauzi with the above registers.
- (viii) A few pending and decided files of recovery of revenue should be checked and it should be observed whether there has been any unreasonable delay or irregularity of procedure.
- (ix) Ascertain that correct amount of talbana is being levied.

- (x) Ascertain whether the Ahmad understands what cases are to be entered in registers V, VI or VII and that the entries are correct.

14. *Registers for miscellaneous revenue work.*—The following registers (Standing Order No. 14) should be inspected:-

- III-B— Register of cases relating to chapter V of H.P. Land Revenue Act other than assessment of resumed assignments.
- XI— Register of cases relating to execution of orders of civil and criminal courts.
- XI-A Register of cases relating to execution in revenue courts.
- XII— Register of cases relating to division of produce under section 156 of H.P. Land Revenue Act.
- XIII— Register of cases under the H.P. Land Revenue Act for which there is no other register.
- XVI— Register of cases enumerated in section 57(1) of the H.P. Tenancy and Land Reforms Act, 1972.

Check whether any case of division or appraisal of produce under section 15 of the H.P. Tenancy and Land Reforms Act, 1972, which might be entered in Register XVI is entered in register XII above or vice versa and whether the muharrir understands what cases are to be entered in each register.

Ascertain whether the muharrir conveniently understands the entries in each register.

B—Land Records Branch

15. Office Kanungos are required to submit to the Tehsildar various periodical returns showing agricultural data and the progress of various branches of the work of the Kanungos and Patwaris. These returns are forwarded to the Deputy Commissioner by the Tehsildar.

- I. Check whether these returns are sent regularly, correctly and by due date to the Deputy Commissioner.
- II. Check whether the Office Kanungo has maintained the note books for each estate, for each assessment circle and for the tehsil.
- III. Ascertain whether:-
 - (a) the accounts of blank forms and their issue to Patwaris and Kanungos are kept properly,
 - (b) the accounts of the Patwari and Kanungo establishment are upto date,
 - (c) the accounts of mutation fees are properly maintained,
 - (d) information called for by the superior authorities is supplied timely,
 - (e) reports of natural calamities submitted by Patwaris and Kanungos are in accordance with the provisions of the Emergency Relief Manual and are brought immediately to the notice of the Tehsildar for onward transmission to the Deputy Commissioner through the Sub-Divisional Officer (Civil). In case of delay what action has been taken against the delinquent.

See that the following registers are maintained by the Office Kanungo and are up to date—

1. Copy of register of accepted Patwari Candidates.
2. Stock register of Patwari forms.
3. Stock register of forms used by the Kanungos and Tehsildars.
4. Copy of register of Patwari Circles.
5. Register of rainfall
6. Register of prices current (Daily or Weekly).
7. Register of mutation of names of Lambardars.
8. Register of annual returns filed by Patwaris.
9. List of villages (if any) exposed to river action.
10. Register of contingent expenditure met from permanent advance.
11. Consolidated register of survey equipment and almirahs or boxes in charge of Patwaris.
12. Register (in several parts) of revenue free tenures.
13. Register of abstract of orders to which effect is to be given in Patwaris Salary Bills.
14. List of Civil Military Pensioners.
15. Register of interrogatories.
16. Register of survey marks.
17. Register of Patwar khanas.
18. Files regarding registration memoranda.
19. Lists of accepted and rejected mutations.
20. Register of resumption of muafis and pension.
21. Register of Patwaris and Kanungos.

16. *Maintenance of Reference Books and Circulars.*—The Tehsil Office Kanungo is required to keep complete set of revenue books [Para 2.57 (now 2.61) of the Land Records Manual) and the Standing Orders issued by the Financial Commissioner. He is also required to keep in separate files the instructions issued by the Financial Commissioner and the other local officers. It should be seen whether the reference books are kept up to date amended and the files of circulars are properly maintained.

C—Revenue Accounts Branch

17. Standing Order No. 7 prescribed a detailed procedure of acquisition of land for public purposes. Pursue Register XIII-B which is misal land for the land acquisition cases:-

- (a) *Land Acquisition cases.*—Find out how many cases are pending at the tehsil. Satisfy yourself that the prescribed procedure is being followed and there is no avoidable delay.
- (b) See how much money is lying with the Tehsildar on account of compensation for land acquired and what steps are being taken to disburse it to the persons concerned.
- (c) Also see whether a tehsil officer goes to the spot or whether the persons are being called to tehsil for petty items.

18. *Suspensions and remissions.*—Register IV—Cases relating to suspensions or remissions (Paragraph 3 Standing Order No. 14)—

- (i) Inspect the orders for suspensions, remissions and collections in the last harvest.
- (ii) Check a few files to see whether the field staff sent up suspension and remission cases promptly to the Tehsildar and these were complete in all respects in accordance with the provisions of the H.P. Emergency Relief Manual.

19. *Land Revenue accounts.*—Ascertain amount under suspension on account of previous harvests and discuss prospects of collection. See that orders of suspension and collection of arrears are entered in the Khatauni.

20. The following registers should be inspected:-

- (a) Kistbandi of fixed land revenue (Paragraph 11, Standing Order No. 10).
- (b) Kistbandi of fluctuating land revenue (Paragraph 16, Standing Order No. 10).
- (c) Running register (Paragraph 28, Standing order No. 10).
- (d) Khatauni (Paragraphs 32-35, Standing Order No. 10).
- (e) The Tauzis (Paragraphs 36-39, Standing Order No. 10).
- (f) The Tahrij kept by the Wasil Baqi Nawis.

21. It is the basis of revenue accounts that all items of receipts are entered separately on the revenue and treasury sides and it is important to ascertain that the two entries have been made independently and agree.

The entries may be checked for two purposes:-

- (a) to see that all items of demand appearing in the revenue accounts have been paid or are shown as due;
- (b) to see that all items which (from the treasury accounts) appear to have been collected were really due, and have been credited to the payer's account.

The chain through which every item of demand may be traced to see that it has been properly paid and accounted for is indicated below:-

- (1) *The demands statement or order.*—This may take the form of a Kistbandi (as in the case of fixed and fluctuating land revenue and some item of other land revenue) or the mutation fee

list or the register of talbana or an order on a file. In certain cases detailed below, there must be an entry in the running register.

- (2) *The Khatauni*.—It shows how the account of each village stands.
- (3) The arz irsals.
- (4) The treasury accountant's day-book or register of classified items.
- (5) The Dakhila counter foils.

For fixed land revenue, take entries from Kist bandis and check arz irsals, day book or register of classified items and dakhila counterfoils as explained above.

22. *Day Book (Tehsil Register)*.—The inspecting officer should check up whether the Tehsildar/Naib-Tehsildar is giving the weekly certificate in consecutive order from 1st October to 30th September, next to the effect that entries have been checked by him from the original Treasury Challan and that the postings in the Khataunis have been initialled by him after comparison with the Day Book.