

The background of the slide is a blue-tinted photograph of a vast ocean under a cloudy sky. The water is a deep blue with subtle ripples, and the sky is a lighter blue with wispy white clouds. The horizon line is visible in the middle of the frame.

The Manual of Tehsil Accounts

Public Disclosure by Revenue Inspectors

- A complete list of registers to be maintained under these rules is to be hung up at the place of work of the person concerned(Rule : 3)
- The RI shall hang up in his Office a list of villages lying in his Circle , showing against each village the area.(Rule: 11)
- The village list will be arranged in the order of thana number or survey map number of those villages.(Rule : 11)

16 Registers to be maintained by the RI

Register No. I

Jamabandi Register or Continuous Khatian

Register No. II

Tenant's Ledger

Register No. IIIA

Register No. IIIB

16 Registers to be maintained by the RI contd

Register NO. IIIB

Register of change not affecting demand

Register No. IV

Register of Encroachment Cases

Register No. VA

Register of Compulsory Basic Water Rate

Register No. VB

Register of Water Rate and Water Cess(Fluctuating)

Register No.VI

Register of Land Temporarily leased out

16 Registers to be maintained by the RI contd

Register No. VII

Permanent Register of Sairat Sources

Register No. VIII

Demand Collection and Balance Registers of Sairats

Register No. IX

Register showing Demand, Collection and Balance of
Miscellaneous items of Revenue

16 Registers to be maintained by the RI contd

Register No. X

Register of Remission of Revenue

Register No. XI

Stock Register of Receipt Books

Register No. XII

Receipt Books

Register No. XIII

Sadar Siha

16 Registers to be maintained by the RI contd

Register No. XIV
Village-war Siha

Register No.XV
Cash Book

Register No.XVI
Monthly Demand , Collection and Balance of Land Revenue
& Miscellaneous Revenue of the Circle

Register No.1 : Jamabandi Register

Jamabandi Register:

- It is a copy of the RORs maintained in the Tahasil Office
- Maintained Holding-war and Status-war

Status-war: Lands held with a particular status are arranged according to ownership

Holding-war: Each Individual Owner is allotted with one holding

Alphabetical Arrangement: The names of the owners of similar status arranged alphabetically

Register No.I : Jamabandi Register contd: Intimation Slip

Rule 14: Intimation Slip regarding changes in the RORs
Form A of Appendix C

Forwarded by the Tahasildar to RI in duplicate

1 copy to be retained by the RI and the other copy is to be returned back with certificate/endorsement on correction of records within 15days.

Intimation slips retained by the RI will be serially arranged in the order in which they are received and pasted in the guard file

Guard file will contain a list of contents

Intimation Slip & Filling up of Registers

Different Columns of Register No. IIIA or IIIB shall be filled up on the basis of facts mentioned in the Intimation Slip and the date of correction shall be indicated in the Intimation slip

A reference to the serial number of the entry in Register No. IIIA or IIIB should be given in the slip

After that, the Register No.1 shall be corrected quoting the case number mentioned in the Intimation Slip as the authority of such correction.

Register No.II shall be simultaneously corrected.

Corrections to be attested by RI after proper check with signature and date

The attestation shall be countersigned by the RS after proper check. It is the duty of the RS to see that corrections are duly effected in the registers in time.

Up- to – date maintenance of the registers is important for achieving efficiency in revenue administration.

Correction of Registers on the basis of Intimation Slip



Allotment of Holding Number: Rule 15

In case of new holding : New number following the last serial of the same status (For example 100/1, 100/2....)

In case of persons having a holding come into possession of lands with same status or right : Another holding/ holding number will not be created for the new lands. Shall be included in the existing holding

Manner of preparation , maintenance & preservation of the Register No.I: Rule 16 , 17 & 18

Minimum 2 pages to be allotted to each holding to accommodate future corrections

Where a particular khata becomes ineligible with numerous corrections, a copy of it shall be prepared and placed below the original khata which shall be cancelled, but shall not be removed from the Register

If all the lands of a khata is transferred from that khata in the course of time, the original khata shall be left blank and that khata number can not be used for any new khata

When after ROR or rent settlement operation, a new set of registers is made available, the old register shall be deposited in the Tahasil Office for preservation till the next ROR or Rent settlement operation which ever is taken up earlier

Register No.II: Tenants Ledger

- It is a personal ledger account of each individual tenant of the village. A separate page is allotted to each holding.
- Front page of the Register to contain a certificate that all the tenanted holdings appearing in Register No.I have been taken into the Tenants Ledger
- The Register has got 2 sections(Section I & Section II)
- Section I is filled up with reference to Register No.I

Manner of filling up of section II of the Register No.2

- The financial year to which the entries relate has to be mentioned boldly
- The demand to be written in red ink. Payment will be written in black ink. Advance payment will be written in red ink.
- Out of 27 columns in Section II, 16 columns are on arrears . Those are to be filled up in red ink.
- "Current" appearing under column 7,13,19 & 25 means Annual demand – Any advance payment.
- Any addition to the demand made in the course of the year will be entered in Section I & simultaneously under column 7,13,19 & 25 of Section II
- Totaling of the collection will be made at the end of the year. Amount if any written off and remission allowed should be entered below the collections in black ink and totaled up. Authority for such remission/write off will mentioned in the remarks column.
- The balance amount if any will be taken to the appropriate arrear columns.
- All orders should be preserved in Guard file.

Manner of filling up of Register No.II during Settlement & Consolidation Operation: Rule 21-A

- From the date of publication of notifications for settlement or consolidation operations till expiry of 3 months from the date of final publication of ROR, the Tahasildar can not effect corrections to RORs & maps
- If any Govt . Land is settled during the said period, Section I of the Register No. II shall be filled up with reference to intimation slip received from the Tahasildar in form "K" with due attestation. Appropriate entries will be made in register III-A.

Maintenance of Register No. II

- Not necessary to open a new register every year
- Once opened, can be used for more than 5 financial years. After the register is used up, a new register will be opened from the beginning of a FY and not from the middle of any FY.

Recording of DCB in Register No.2

- At the end of the Tenant Ledger of each village, a few pages shall be allotted for noting the DCB of the village as a whole.

(Detailed discussion after the lecturer on Village-war Siha)

Register NO.III: Register of Change

- To be maintained village-wise
- Two Parts: IIIA for changes affecting the demand
 IIIB for other changes
- RI not to make any changes except under the intimations received from the TDR.

Register NO.IIIA

Register for recording all changes affecting the demand of a village with the following exclusions:

1. Sairat sources
2. Miscellaneous Revenue
3. Fluctuating water rate

The Register has got 10 columns

Changes leading to addition of demand to be recorded in black ink and involving decrease in demand in red ink. Net result will be worked out in an abstract at the end of the FY.

Net total of this register for the year should tally with the net changes effected in Register No.I &II

Register III-B

- For recording all changes not affecting the demand of a village
- It has got 13 columns.

Register No.IV: Register of Encroachment Cases

- Maintained to record Encroachment cases reported by RI.
- Rule 3 (1) of the Odisha Prevention of land Encroachment Rules, 1985: The RI shall report the cases of unauthorized occupation of lands to the Tahasildar and the details of such occupation shall be reduced in writing in Form G. Within a period of 15 days of the close of each Financial Year the RI shall send a certificate to the Tahasildar that except the encroachment already reported there is no further encroachment in his area.

Provided that nothing herein shall prohibit the Tahasildar to start a proceeding on his own motion or on information received from any source.

(2) On receipt of the report from the RI or on information received otherwise the Tahasildar shall cause to enter the details chronologically in the register in Form "H" and initiate proceeding under the provisions of the Act.

Register No.IV: Register of Encroachment Cases(contd)

- This Register has 17 columns
- Column 1 to 9 to be filled up as and when report on encroachment is submitted to the Tahasildar in form B of appendix C.
- On receipt of order from the Tdr. columns 10 to 13 shall be filled up.
- In cases in which eviction is ordered, column 14 shall be filled up.
- The particulars of levy should simultaneously be noted in Register No.IX through which the collection should be watched.
- The other columns should be filled in as the order of eviction is implemented and all further proceedings such as disposal of property forfeited to Govt. and levy of fine if any are complete.
- The sale proceeds of crops or other materials forfeited and fine levied should also be taken to the demand register no. IX against the relevant item and collection watched.

Register No.IV: Register of Encroachment Cases(contd)

- No Encroachment Case should be considered as disposed of until the orders passed are fully enforced and until the property ordered to be forfeited is finally disposed of

Register No.IV: Register of Encroachment Cases(contd)

- The provisions of OPLE Act do not contemplate continuance of encroachment cases from year to year on payment of assessment and penalty.
- An encroachment case once started should either end in carrying out eviction or in assignment of land if permissible under the provisions of the OPLE Act and Rules.
- But, at the same time the fundamental principle that occupation of land either with or without permission is liable to assessment and penalty should be enforced.
- To achieve this end, it is the responsibility of the RI to ensure that the preliminary orders in all cases directing such levy is received by him before the close of the agricultural year in which he/she submits the report. It is necessary, he has to remind the Tdr and take such further steps as may be necessary to obtain orders from him.
- In cases in which eviction can not be carried out and the amount as required to be filled up in column 15 & 16 are not known during the agricultural year in which such cases are reported, such amount should be carried to the appropriate column in Register No.IX of the year during which the eviction proceedings are finalised and amounts are known.

Preservation Period of Register No.IV: Register of Encroachment Cases

The Register should be preserved for 2 years after the disposal of the latest case or appeal.

Register No.V: Register showing assessment of water rate of all kinds in the village

- Register NO.VA- register of compulsory basic water rate of a village
- Register No VB- register of water rate and cesses (fluctuating)

Part –II for non –agricultural purpose

Part – III for taxes levied at acre-inch basis

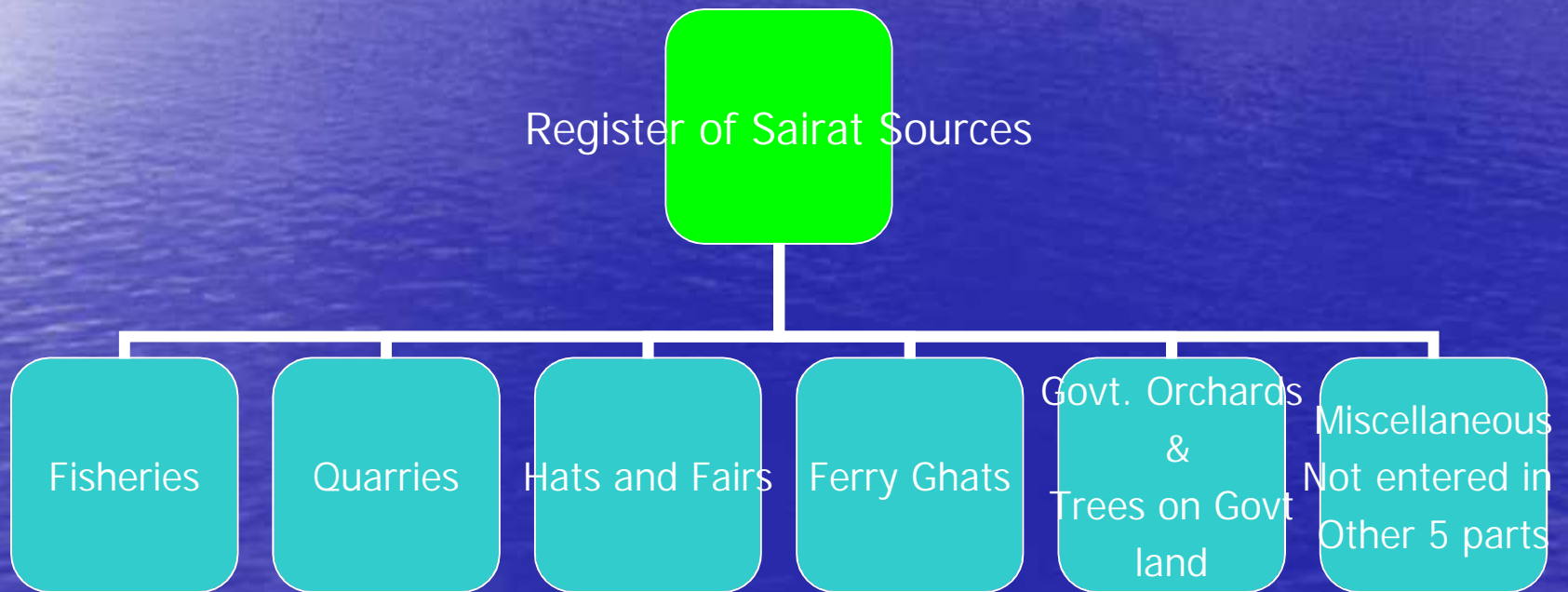
Part –IV for unauthorised and irregular irrigation.

Register No. VI: Register showing Govt. lands temporarily leased out for purposes of agriculture and lands liable to pay rent in kind with whatever right they may be held.

- Temporary settlement: Rule 9 of the OGLS Rules, 1983
Collector with the prior approval of RDC may give temporary lease for any specific purpose.
- Currently, there is no provision for grant of temporary leases by Tahasildars.
- Payment of rent in kind is also not prevalent.

Register No.VII: Permanent Register of Sairat Sources of a Village

It is a permanent register.
It should be written up in 6 parts.



Register No.VII: Permanent Register of Sairat Sources of a Village(contd.)

- The Register will show all the sources whether or not under the management of the Tahasildar.
- It has got 7 columns
- When a source becomes extinct and is so declared by the competent authority , the fact should be noted in the remarks column and attested under the signature of either the Tdr or RS.
- The coming into being of a new source or extinction of an existing source should be recorded only on the receipt of the order of the competent authority communicated by the Tdr.
- The RI, RS & Tdr are required to furnish a certificate that all the sairat sources are entered in the register. The RI, RS & Tdr. in course of their tour should verify by local enquiry if the sairat register is complete.
- The RI is required to record a annual certificate to this effect in the month of April.

Register No.VII: Permanent Register of Sairat Sources of a Village(contd.)

Rule 50A:

When a source does not fetch any income continuously for 3 years and the RI sees no prospects of the source fetching income in future, he submits a report to the Tdr. explaining reasons to declare the source as extinct.

Depending on the amount of the average income fetched by that source for the last 3 years , the Tdr, Sub- Collector , Collector are competent to pass order declaring extinction of a source.

Register No.VII: Permanent Register of Sairat Sources of a Village(contd.)

Rule 50-B

When a source is required to be closed on account of its historical, archaeological ,religious or scientific importance, the Tdr. shall submit a report to the Sub-Collector accordingly. The Sub- collector shall conduct necessary enquiry and forward the proposal to the Collector who shall pass order as he deems proper.The RDC and Board of Revenue can review any such order, at any time.

Register No.VIII: Register showing DCB of revenue collected from Sairat Sources

- It has got 15 columns.
- To be written with reference to the previous year's register so that all cases where balance is outstanding should be brought forward source wise and written in red ink.
- After the entry of pending cases of previous year, current year's sources to be written up serially.
- Column 4 to 6 : Previous 3 year's income

Register No.VIII: Register showing DCB of revenue collected from Sairat Sources(contd.)

- The amount for which the source is settled is indicated in column 10.
- Collections whether under arrear demand or current demand are put under column 11 to 13.
- All collections are invariably put in Sadar siha.

Register No.VIII: Register showing DCB of revenue collected from Sairat Sources(contd)

- Wide Publicity to auction Sale
- Upset price : Authority competent to conduct sale: Authority Competent to confirm the sale.
- Auction process should be completed prior to one month lof the commencement of the next year.
- Column 7 :Upset price (Average of last 3 years +10 %or last years price which ever is higher+ 10%)
- Sources put to auction for the 1st time: Reasonable price on the basis of his estimate and price fetched by comparable sources)
- Upset price should be fixed as far as possible , at least 8 months prior to the next year.

Register No.VIII: Register showing DCB of revenue collected from Sairat Sources(contd.)

- 10% of the upset price is earnest money
- Deposit of 25% of the bid amount immediately after the bid is knocked down in favour of the successful bidder by CA
- Balance 75% to be deposited within 30days of confirmation of bid on failure, cancellation of confirmation order and forfeiture of earnest money.
- In the event of default of the successful bidder, the CA may issue confirmation order in favour of the 2nd highest bidder and on his default to 3rd & 4th and likewise in the descending order.
- Every Authority conducting the auction sale has to take steps to obtain the orders of the CA to confirm the same at the earliest.

Register No.VIII: Register showing DCB of revenue collected from Sairat Sources(contd.)

Lower Auction Price:

Where the auction price falls short of the upset price, the competent authority conducting the same shall refer the matter to the next higher authority for approval before finalizing the same. In such case where the higher authority is satisfied with that the bid amount considering the local conditions prevailing at the time of sale , he may approve it. If he is of the view that the bid price is lower than what it ought to be, he may order re-sale/re-auction.

Register No. IX: DCB of Miscellaneous items of revenue

- It is an annual register.
- All items of revenue accruing during the year except the items included in the Tenants Ledger(Register No.II) & DCB Register of Sairat sources (Register No. VIII) should be entered.
 - Levies in encroachment cases
 - Assessment of penalty for irregular irrigation
 - Other fees & fines

Register No. IX: DCB of Miscellaneous items of revenue(contd)

- The items remaining uncollected during the previous year are to be brought forward to this register for the current year in red ink.
- A certificate to the effect that all outstanding dues have been correctly brought forward should be appended to both the registers of the previous year and current year
- The entries in the current register is to be made chronologically on receipt of the orders from Competent Authority assessing the revenue.
- The collection should be posted in the appropriate column against demand with reference to entries in the Sadar siha

Register No. IX: DCB of Miscellaneous items of revenue(contd)

- Power to grant write off of sairat and miscellaneous revenue:

Collector

RDC

Board of Revenue

Government

As per financial power/limits specified by Govt. from time to time.

Register No. X: Register of remission of revenue

- It is a annual register of revenue remissions granted on account of adverse season & crop loss(Natural calamities, such as flood, draught , cyclone etc . Assessment to be done as per Relief Code.)
- Power to grant suspension or remission of land revenue as per financial limits specified by Govt from time to time

Collector

RDC

Board of Revenue

Government

Register No. XI: Stock Register of Receipt Books

- Stock account of receipt books
 - received(It should be carefully checked.No explanation of missing or damaged foil will be accepted unless it is recorded by the Tdr on the cover of the RB before issue to the RI. RB will be issued only on the requisition of RI in writing accompanied with this register.column 1 to 5 will be filled up by the HC of Tdr with dated signature)

&

- Returned

To be kept in safe custody

1. Not more than one receipt book should be put to use at one time
2. The date on which the book is first put to use to be recorded in the register
3. Stock verification by RI on 5th April (return of unused Books to Tahasil) & 5th October every year and a certificate to that effect to be recorded in the register.
4. Verification of physical stock by RS & Tdr during their visit.

Register No. XI: Stock Register of Receipt Books(contd.)

5. RI to return the partly used books to Tahasil office immediately after the close of the FY for cancellation of those unused books & forms.
6. Cancellation by marking "cancelled" with rubber stamp right across the body of both the foils
7. The Completely unused receipt books returned by the RI should be destroyed by fire in the presence of Sub- Collector, ADM / Collector, whoever visits the Tahasil Office first after the closure of FY
8. After such destruction, a clear certificate of destruction will be recorded in Register No.10-B (Register of RBooks issued by the Tdr to RI under the seal & signature of the officers concerned)

Register No.XII: Receipt Book

- No payment shall be accepted by RS. Their duty is to help in collection and not to accept collection.
- No over writing or erasures in receipt.
- No correction or scoring out of entries after the receipt is issued.
- Duplicates or copies of receipts for money received should not be granted on the plea that the original is lost.
- If the amount due will not be charged during the financial year , interest will be charged @ 6% per annum. While calculating interest on arrears of land revenue details showing calculation to be recorded in the back of the counter foil to facilitate checking of its correctness.
- Separate receipt books should be used for sairat & miscellaneous revenue and separate books for rent and cess. It should not be mixed up.

Register No.XII: Receipt Book(contd)

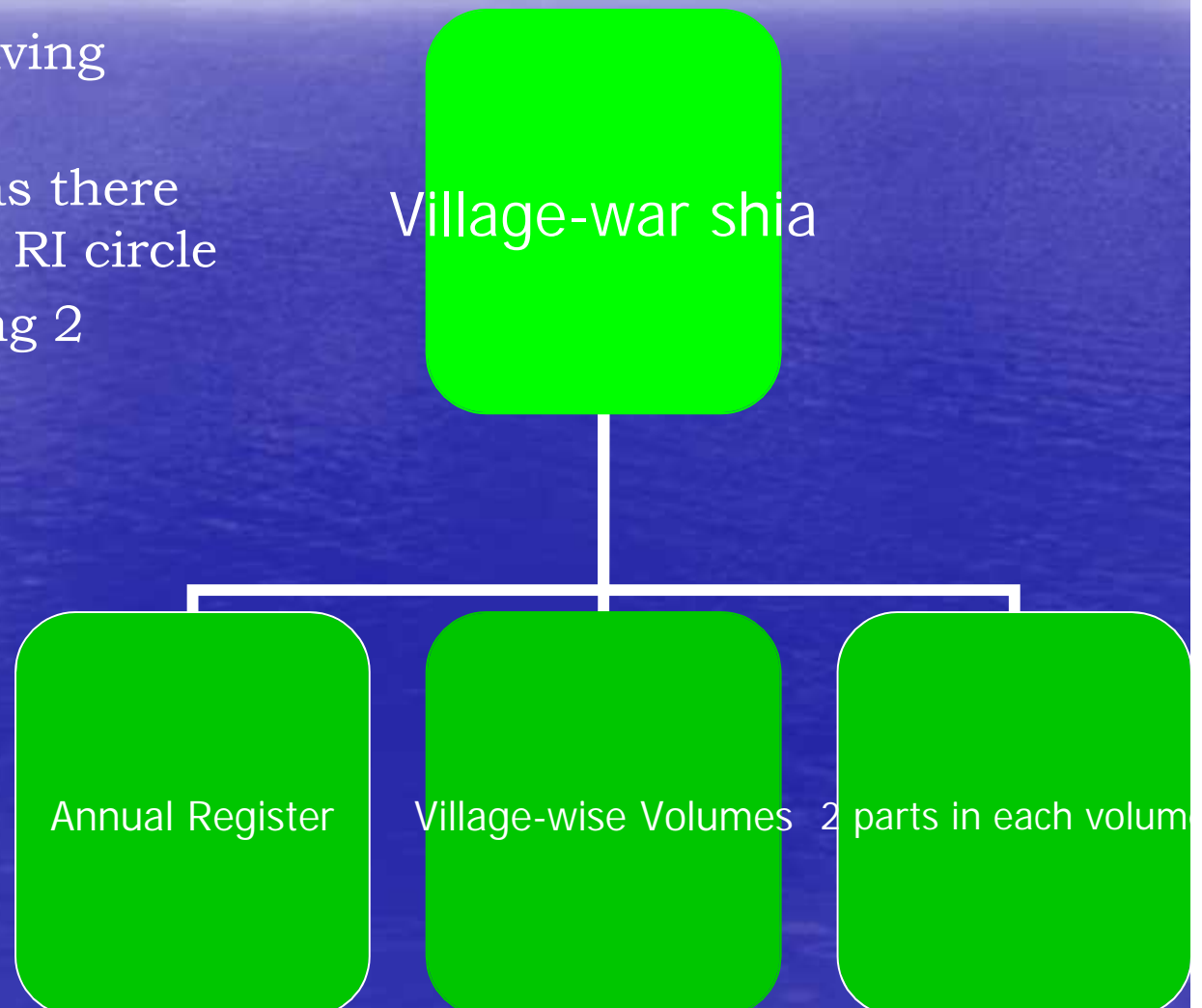
- Camp Collection programme:
Each village to be covered at least thrice between 1st Jan to 31st March.
Camp Collection Programme to be approved by the Tdr by 15th Dec.
Due publicity of the programme for the information of the tenants

Register No.XIII:Sadar Siha

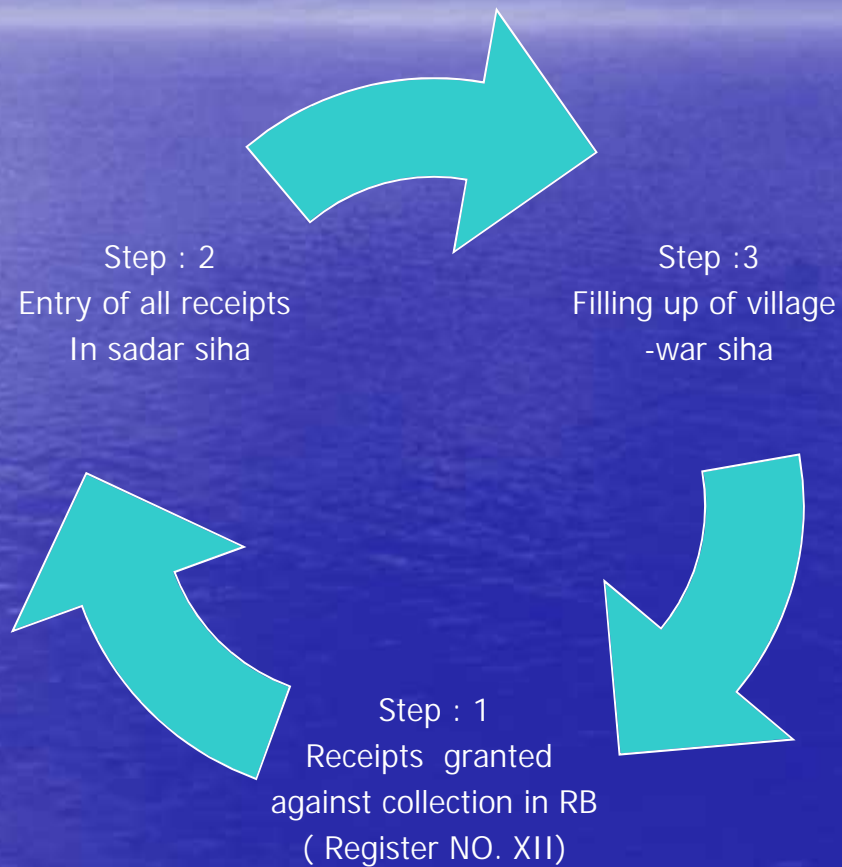
- All collections entered in this register in the same order as received and receipts granted.
- Reconciliation of cash received should with this register.
- Collections to be taken to cash book on the same day.

Register No. XIV: Village – war Siha

- Annual Register having volumes
- As many volumes as there are villages in each RI circle
- Each Volume having 2 parts



Village – war siha Contd...



Village-war siha contd.....

Sadar siha	Current and arrear entered in lump sum
Village – war siha	Year-wise details of all collections

Village-war siha contd.....

Rent paid through
Postal Money Order

No Receipt from
RB granted
Receipt contained
in money order form
to be signed

Collections received
through money order
to be entered in the
Register
Refusal to receive MO
In objectionable cases.

Money order coupons
to be retained & preserved
in Support of entry in a
Guard file with list of
contents

Village-war siha contd.....

Remittance of rent
by the Party directly
to the Tahasil

Advice by Tdr to RI
In Form F

On receipt of form F
the RI to account for
The same in part II if
there is no objection to
Receive the rent

Report by RI within 7days
Regarding acceptance/
Non-acceptance

Till receipt of RI report
Money to be kept with
Entries in Deposit Register.
On acceptance report
Of Ri: Remittance to
Treasury
On non-acceptance report
Of RI: return to the
payer at his cost

Village-war siha contd.....

Realization of dues from
tenant by C.O through
Certificate Procedure

Certificate court after
Crediting the amount
To the Treasury will send
One copy of the chalan to
The Tdr who shall send
The same to the RI with
Advice in form G

RI will enter the payments
Shown the advice list in
Part – II
RI shall retain & preserve the
Chalan.

RI to return the adv.
List with certificate
Regarding
entry

Village-war siha contd.....

Payments made to
RI in Certificate
Cases

RI to make report
In Form H (3 copies)
2 copies of report
In form H to be sent
To Tahasil office

CO to record
Certificate in form H
Take cognizance of
Payment & enter in its
Register
Retain one copy & return
the other to RI

RI will paste the copy
Received from the Co
With the original.

Realisation of interest on arrears

- Interest should invariably collected while collecting arrears
- Any ommission in this regard will be treated as a personal liability of the RI
- The collection on account of interest to be entered in Sadar Siha under column 12 & 13
- Remittance of interest to Treasury under separate sub-head.

Register No. XV: Cash Book

Cash Book
(To be maintained on
Daily basis

Daily total collections
received and accounted for in Sachin
Siha to be posted in
Column 4

Remittances made from
Column 4 to be entered
In column 8

All money received from
Treasury/sub – treasury/Tahas
To be accounted for in column
And remittances
out of the same in column 7

Register No. XV: Cash Book Contd

Remittance by RI

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graph TD; A[Remittance by RI] --- B[All remittances to be Made only to Tdr . Office & No other office or officer]; A --- C[At the time of remittance All collections Upto the previous day Should be remitted in full]; A --- D[Remittance to be Supported by chalan in Form I & payments By vouchers]
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All remittances to be
Made only to Tdr . Office
&
No other office or officer

At the time of remittance
All collections
Upto the previous day
Should be remitted in full

Remittance to be
Supported by chalan in
Form I & payments
By vouchers

Register No. XV: Cash Book Contd

After remittance

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graph TD; A[After remittance] --> B[The supporting vouchers & chalans to be kept Chronologically In guard file]; A --> C[In support of remittance A receipt in OTC Form 5 to be obtained From the tahasil office]; A --> D[OTC form No. 5 to be Pasted to the office Copy of remittance Challan The number & date of receipt To be entered in the Remarks column Of the cash Book];
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The supporting vouchers
& chalans to be kept
Chronologically
In guard file

In support of remittance
A receipt in OTC Form
5 to be obtained
From the tahasil office

OTC form No. 5 to be
Pasted to the office
Copy of remittance
Challan
The number & date of receipt
To be entered in the
Remarks column
Of the cash Book

Register No. XV: Cash Book Contd

Sub- treasuries
attached to Tdr Office
(land revenue Collection
Register forms a Subsidiary
Register)

RI will send remittances
In chalan OTC form- 6 in duplicate
with Statement in Form I
to Tdr Office
For presentation in sub- treasury

A copy of the chalan
Duly
Endorsed by the Sub-
Treasury Officer will be
Made over to the RI

RI to keep it as
Voucher along with the
Office copy of the statement in
Form –I
Another copy of the chalan and fo
I shall be made over to the
Tdr to post collections
In the relevant registers

- 
- RI is personally responsible for safe custody of money kept in his charge

Register NoXVI: DCB Register

DCB Register
(month by month
&
Village by village)

Land Revenue, water
Tax, cess, nistar cess

Sairat

Miscellaneous revenue

Register No.XVI: DCB register contd...

- 2 parts
- Part – I
- Land revenue, water tax, cess
- Part- II
- Sairat & Miscellaneous revenue

Register No.XVI: DCB register contd...

- Part – I: Demand for the year to be taken from Section I of Register No. II showing the total demand of the village
- Advance collection made during the previous year to be put in red ink below the demand figure of each village
- Net Demand collectible = demand – advance collection
- Net demand will be shown in the return of every month except the last month, i.e, March
- In the return for the month of March the net demand shall be revised based on the sum total of changes appearing in Register IIIA
- The sum total of all previous years arrears will be taken as arrear demand in this Register
- Collections of previous months to be added up to the collection made during the month.

Register No.XVI: DCB register contd...

- Part – II (fluctuating source of revenue)
- Demand based on Register – VIII (DCB of sairat)& IX(DCB of Misc Revenue)
- Collections to be posted against the demand upto the end of each month.
- Balance to be worked out
- Monthly DCB is to be submitted based on this Register
- Column 23 of Part II of the register
- Amin fees, mutation fees, settlement charges etc which do not find place in Register II, VIII& IX will be noted

- Collections posted in column 13 to 22

+

Advance collections in column 33 of Part I

+

Collections posted in column 9 to 14 and 21 to 23
of Part II = Grand total of the Sadar siha

Monthly reconciliations to be made and certificate
to be given by RI