M.F.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 767 Press
~~Mis.~~

88-89

Dated 6 — 4 — 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 6th April 1861.

No. 88. Read the following Proceedings of the Board of Revenue, dated 6th March 1861, No. 1,260:—

Read the following letters:—

From the Accountant General, dated 4th December 1860, No. 357, forwarding for verification in this Office and submission to Government, a Statement of demand, collections, remissions and balance of arrears of land Revenue for the last fifteen years, as they stood at the close of Fasli 1268, or on the 30th June 1859.

(In Cons. 4th December 1860, No. 6,335.)

From do., dated 5th February 1861, No. 492, submitting letters from the Collector of Tanjore, regarding differences in his District.

(In Cons. 5th February 1861, No. 745.)

From the Collector of Tanjore, dated 1st February 1861, No. 45, applying for sanction of Government for writing off from the accounts a certain sum.

(In Cons. 4th February 1861, No. 727.)

1. Resolved that the foregoing letters, and the Statement which accompanied the first one, be submitted to Government.

2. This return, which is only an abstract, having been found insufficient for the purposes of verification, the detailed Statement showing the particulars of the balance in each District on which the abstract return was prepared, was sent for from the Accountant General, and its comparison with the accounts of this Office for Fasli 1268 shows the following results.

3. The entire balance of Land Revenue arrears at the close of Fasli 1268 amounts to,

	Rs.
As per Accountant General's return.....	17,11,060
As per Board's do.....	16,71,381
Difference.....	39,679

which occurs in the Districts and in the proportions noted below:—

Districts.	As per Statement prepared in the Accountant General's Office.	As per Statement prepared in this Office.	Difference.	
			Increase.	Decrease.
Madura...	22,892	21,379	1,513	
Kurnool...	19,455	4,093	15,362	...
Madras...	44,599	36,704	7,895	...
Tanjore...	11,83,018	11,68,082	14,936	...
South Arcot...	11,023	11,050	.....	27
		Net Increase.....	39,679	

4. With the exception of Madras, the differences in the remaining Districts are among those noticed in the Board's Proceedings, dated 7th October 1859, No. 4,044. Some of the Collectors do not appear to have yet taken any steps to rectify these discrepancies notwithstanding the Proceedings above alluded were communicated to them, and their attention was particularly called to the necessity of an early adjustment in the Board's Circular, dated 5th December 1859, No. 5,005.

5. The difference in Madras is of recent origin. It occurs in Fasli 1268, and the Accountant General states that it is owing to five years' collection of quit-rent retrospectively made, and also to the collections on account of Cochrane's Canal having been included under Land Revenue in the Statement furnished to his Office, while in the return rendered to the Board,

they have been omitted to be brought to the credit of that head. Mr. Cunliffe is requested to call upon the proper parties to account for these differences, and to submit the necessary explanation. He will at the same time state under what heads the two items above referred to are blended in the Statement rendered to the Board. The Board also direct that the balance which may have remained uncollected at the commencement of Fasli 1270 out of the omitted sum of Rupees 7,895 be at once included in the Statement of demand, collection and balance for July 1860, and a revised return submitted to the Board, and that the return for February 1861 be prepared with reference to these alterations.

6. The difference in Madura is a nominal balance included in the returns submitted to the Accountant General, but omitted in those furnished to the Board. The nature of this balance was fully explained in the communications noted in the margin, and pending further information respecting the particulars of the balance, the Collector of Madura was desired to include it in his Statements sent to the Board also. This has been done in the Collector's Statement for August 1860, but the Board regret that the information called for in their Proceedings, dated 31st July 1860, has not yet been furnished. The attention of the Collector is directed to this omission; and he is requested to supply the information within one month from the date of these Proceedings.

Board's Proceedings to Government, dated 7th October 1859, *No.* 4,044, *paragraph* 4.
Board's Proceedings to Government, dated 14th May 1860, *No.* 2,345.
From Government, dated 5th July 1860, *No.* 1,108.
To Govt., 31*st July* 1860, *No.* 3,512.
From Govt., 18*th, in Cons.* 20*th August* 1860, *No.* 1,385.

7. In Kurnool there is a difference of Rupees 15,362, which, as stated by the Accountant General, is the Land Revenue Balance of the Bonganapalli Jáhgír on account of Faslis 1246 and 1248, omitted to be included in the Statement furnished to this Office on the transfer of the Jáhgír from Cuddapah to Kurnool in 1842, though it had been correctly adjusted in the returns submitted to the Accountant General. It appears from the Board's records that when the Jáhgír was first taken under management, the demand was amalgamated with that of the Cuddapah District to which it was then attached, but at the close of Fasli 1248, when it was ascertained that its management was to be conducted by the Collector on behalf of the Jáhgírdár, it was excluded from the general demand, and a separate Statement of the demand, collection and balance forms for the Jáhgír was thenceforward submitted by the Collector. The Board cannot understand how the balance came to be included in the Cuddapah Statement furnished to the Accountant General, a proceeding which rendered an adjustment in the accounts of Kurnool sent to the Accountant General necessary on the transfer of the Jághír to that District.

8. On a reference recently made from the Accountant General's Office, the Deputy Collector in charge of the Treasury at Kurnool states that the reason of the omission of the balance in the Statement sent to the Board, is not traceable in the records of this Office, and he has applied for the instructions of the Accountant General regarding the future disposal of the outstanding balance. The Collector is requested to report fully on the nature of the balance, and to state why it is allowed to remain on his accounts for so long a period after the restoration of the Jáhgír to the Jáhgírdár, and whether the recovery of the balance falls on the Jáhgírdár or on Government; and if on the latter, how much of the balance is likely to be recovered. The difference now under notice was pointed out so long ago as 7th October 1859; its continuance on the books is not creditable to the Account Department. But if the balance was made over to the Jáhgírdár when the Jáhgír was delivered to him, its inclusion in the accounts rendered to the Accountant General appears to be wrong. The Board expect to receive from the Collector full information on the subject with as little delay as possible.

9. Besides the balance above shown, there is a further sum, Rupees 84-10-11, on account of Moturpha balance of the same Jáhgír, which requires explanation.

10. From paragraph 6 of a letter from the Collector of Cuddapah* it appears that of the entire balance of the Jáhgír above shown, a sum of Rupees 263-10-11 was collected in

* *Dated 25th October, in Cons. 9th November* 1843, *No.* 2,882.

Fasli 1252; but this does not appear to have been credited in the accounts furnished to the Accountant General, and the full amount of balance still appears in them. The Collector of Cuddapah is, therefore, requested to state in what manner the sum in question has been disposed of. The Board are anxious to have this information as early as possible, with any other particulars which the Collector may be able to furnish respecting the Jáhgír.

11. The second and third of the letters recorded at the head of these Proceedings, refer to the difference in Tanjore pointed out by the Board in paragraph 2 of their Proceedings, dated 7th October 1859. It appears that Rupees 15,520-10-11 was realized by the sale of certain lands for arrears of Revenue from Faslis 1221 to 1231, and was carried to the credit of the arrears, but the purchases having been made by public servants, the sales were annulled; the lands restored to the Mirásdars; and the amount realized and credited to account as above stated was refunded to the purchasers under the Orders of Government, dated 1st May 1835. On this occasion the sum so refunded was again added to the arrear demand in the accounts rendered to the Accountant General, but was omitted in the accounts submitted to the Board, owing the Collector states, to neglect in his Office: hence the discrepancy. The Collector states that there is no prospect whatever of this balance, which belongs to Faslis prior to 1231, being recovered, and the Board, therefore, recommend that the sanction of Government be granted for writing off the accounts the sum of Rupees 15,520-10-11.

12. In the first paragraph of his letter to the Accountant General, dated 27th March 1860, the Collector of Tanjore corrects the balance shown in the demand, collection, balance Statements for Fasli 1267, by deducting from it a sum of Rupees 581 as the demand on account of the Island of Nadootillanayagum. The Board do not understand what this demand refers to, and why it is now excluded from the balance which appears in the Board's accounts. The Collector is requested to submit clear explanation on this point as early as possible, and also to state when, and under what circumstances the sum in question was deducted from the accounts furnished to the Accountant General. On comparing again the two Statements, differences are found even in the Fasliwar particulars, as shown in the margin. This difference also requires explanation.

	As entered in the demand, Collection and Balance Statement.	*As entered in the Accountant General's Statement.*
Fasli 1264	76,909	76,731
,, 1265	2,84,496	2,84,290
,, 1266	79,962	79,746
,, 1267	6,97,583	6,97,599

13. The difference in South Arcot which has not been pointed out by the Accountant General is very small, being only 27 Rupees; still there is no reason why it should exist. The Collector of South Arcot will submit an explanation in view to the timely rectification of the error. As soon as the Board receive the information now called for from the Collectors, they will adopt measures at once for the due adjustment of the difference.

14. The balance of Land Revenue arrears up to Fasli 1267, at the end of Fasli 1268 is stated according to the Board's return to be Rupees 16,71,381. This amount comprises a very large sum of more than 10 lacs of Rupees in Tanjore, the greater part of which is the addition made to the demand on account of gain by price which was subsequently remitted. At the end of Fasli 1269 the balance above specified was reduced to Rupees 4,78,082 by subsequent collections and remissions as shown in the margin. A large portion of this arrear being little more than two lacs in Tanjore is outstanding, and the rest is distributed among the several Districts.

	RS.
Balance at the end of Fasli 1268	16,71,381
Collected in Fasli 1269	1,17,387
Remitted in do.	10,75,912
	11,93,299
Balance at the end of Fasli 1269	4,78,082

In some the arrears still extend beyond several Faslis. The attention of the Collectors has been repeatedly called to their early disposal.

15. Resolved that these Proceedings be forwarded to the several Collectors concerned, and to the Accountant General.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 89. ORDER THEREON, 6th April 1861, No. 767.

1. The Statement of old arrears will be transmitted to the Secretary of State together with the explanatory proceedings of the Board of Revenue above recorded.

2. The Government notice with displeasure (paragraph 4) that in several Districts nothing has been done during the last year and a half towards correcting the discrepancies then noticed. The particular attention of the Collectors will be drawn to this subject, and they will be directed to adopt prompt measures for making the corrections.

3. The Board's orders on the various balances and discrepancies noticed in the course of their Proceedings are approved.

4. Agreeably to the recommendation in paragraph 11, authority is granted for writing off to "Profit and Loss" Rupees 15,520-10-11, being the amount of very old arrears retained in the accounts of the District of Tanjore. This arrear ought to have been written off in 1826; for the Order of Government of 11th July 1826, annulling the wholesale and fraudulent purchases by public servants of lands sold for arrears of Revenue, clearly stated the intention of Government that the old arrears for which the lands had been sold, were not to be collected even after the sales were annulled.

5. The Government observe from paragraph 14 of the Board's Proceedings that the greater portion of the arrears shown in the Accountant General's Statement has been remitted, and that only Rupees 4,78,082 remains to be realized or adjusted. This sum is distributed among several Districts; and the Board have properly called on the Collectors for the early disposal of the arrears. Properly the arrears of each year ought to be investigated at the Jamábandi of the following year, and either put in course of liquidation or be recommended for remission according to circumstances; but even now this practice is not followed by all Collectors, and a few years back it was very little regarded. The new law for the recovery of arrears* has greatly increased the Collector's powers for enforcing the Government demand, and if that Act were worked as it ought to be in all Districts the arrears would be very small. The Board will again point out to Collectors the advantage given to them by this Act, and will impress on them that the punctual collection of the Revenue is on every account very important.

* *Act XXXIX of* 1858.

(Signed) J. D. BOURDILLON,
Secretary to Government.

IN CON. 4TH DECEMBER 1860, No. 6,335.

From R. P. HARRISON, Esq., Accountant General,
dated Fort St. George, 4th December 1860, No. 357.

With reference to the Proceedings of your Board, dated 1st April 1859, No. 1,155, I have the honor to forward the statement of Demand, Collections, Remissions and Balances of Arrears of Land Revenue for the last 15 years, as they stood at the close of Fasli 1268, or from 1st July 1858 to 30th June 1859, for the purpose of being verified in your office, and forwarded to Government.

2. On a comparison of the statements of Demand, Collection and Balance for June 1859, received from Collectors in your office and forwarded to me with your letter of the 12th October 1859, with those furnished by the Collectors to this office, several discrepancies in the balances outstanding at the close of Fasli 1268, or 30th June 1859 have been discovered, which have been adjusted in the books of this office; the only districts in which discrepancies still remain unadjusted are those noted in the margin.

Districts.	As per statement prepared in this office.	As per statement prepared in the Board's office.	Increase in the statement prepared in this office.
Madura.....	22,892	21,379	1,513
Kurnool.....	19,455	4,093	15,362
Madras.....	44,599	36,704	7,895
Tanjore.....	11,83,018	11,68,082	14,936

3. The discrepancies in the accounts of Madura is due chiefly to the fact of Rupees 209, the Ryotwar balance of Fasli 1259, and Rupees 1,296, the Peishcush balance of Fasli 1261, excluded in the statements furnished to the Board having been included in those furnished to this office.

4. In Kurnool the difference arises from the balance appertaining to the Bunganpulle Jaghire having been erroneously excluded from the statement furnished to your Board, but which, from the explanation furnished by the Collector, ought to have been included in that statement.

5. The difference in Madras is to be found in Fasli 1268, and is owing to five years' collection of quit-rent, retrospectively made, and also to the collections on account of Cochrane's Canal* having been properly included under Land Revenue in the statement furnished to this office, whereas in the statement furnished to the Board, they have been omitted to be brought to the credit of that head.

* *Vide* Order of Government, dated 23d June 1857, No. 1,212.

6. In Tanjore the causes of difference have not as yet been traced. The Collector has been requested* to furnish his explanation regarding the discrepancy, but no reply has up to this time been received—when it comes to hand it will be forwarded to you.

* 2nd March 1860, and 15th November 1860.

7. I have also the honor to enclose the original letters† received from the Collectors of Madura and Kurnool, and to request that you will be so good as to adopt such measures as may be necessary for the adjustment of the differences in those districts and in Madras, in order that the statements to be prepared in this and your Board's office, may correspond from Fasli 1269, as required in your Proceedings, dated the 7th October 1859,‡ No. 4,044.

† 1 letter from the Collector of Madura, dated 16th April 1860, No. 979.
1 do. from the Collector of Kurnool, dated 29th June 1860, No. 119—to be returned when no longer required.

‡ Paragraph 8.

Enc. 1.

General Abstract Statement of Demand, Collections, Remissions and Balances of Arrears of Land Revenue for the last 15 years, under the Presidency of Fort St. George, as they stood at the close of Fasli 1268 or from 1st July 1858 to 30th June 1859.

	Demand at the beginning of Fasli 1268.	Receipts in Fasli 1268.	Balance at the end of Fasli 1268.	Remission.	Net balance at the end of Fasli 1268.
Old account previous to and including Fasli 1253...	1,28,074	4,607	1,23,467	9,816	1,13,651
1254...	4,245	94	4,151	377	3,774
1255...	3,833	57	3,776	580	3,196
1256...	5,769	26	5,743	2,292	3,451
1257...	7,657	48	7,609	3,771	3,838
1258 .	7,754	74	7,680	3,623	4,057
1259...	11,109	163	10,946	4,537	6,409
1260...	10,453	121	10,332	1,700	8,632
1261...	13,808	190	13,618	3,346	10,272
1262...	53,093	611	52,482	42,203	10,279
1263...	81,732	3,750	77,982	39,337	38,645
1264...	2,11,812	4,892	2,06,920	98,449	1,08,471
1265 .	4,11,910	7,401	4,04,509	60,065	3,44,444
1266...	2,47,508	42,555	2,04,953	10	2,04,943
1267...	44,13,930	35,64,932	8,48,998	2,000	8,46,998
Total Rupees.....	56,12,687	36,29,521	19,83,166	2,72,106	17,11,060

E. E.

4th December 1860.

(Signed) R. P. HARRISON,
Accountant General.

Enc. 2.

Abstract.—From the Acting Sub-Collector of Madura, dated 16th April 1860, gives explanation with regard to the difference in the statement of Demand, Collection and Balance.

Enc. 3.

Abstract.—From the Deputy Collector of Kurnool, dated 29th June 1860, furnishing explanation in regard to the discrepancies in the Quarterly Demand, Collection and Balance, and the monthl Demand, Collection and Balance.

Exd. J. Tulloch.

No 418

4

From

A Ames Esquire
Acting Subcollector in charge of
Madura

To

The Accountant in the Revenue Department
of the Accountant Generals office
Fort Saint George

Sir

In reply to your letter of the 2d Ulteno,
No 716 I have the honor to inform you that Rupees
1930 pointed out in the 1st para of your letter as
entered in the Statement of Demand Collection
and Balance for the Quarter ending 31st July 1859,
Rupees 1296-3-8 is the nominal Balance of
Peshcush of Kallimanthai Mootta for Fasli 1261
retained under the head of "Permanently Settled"
as per your Predecessors letter of the 13th November 1852
No 369 Rupees 209-4-8 is also a nominal
balance which was Collected from the Villages
of Eeroombur Devarlanaw for November
and December 1849 also retained under the
head of "Not Permanently Settled" as per
your Memo of Remarks on the General Abstract
of this District for Fasli 1259 dated 30 April 1851

No

No 787 as explained in the Memo forwarded to your Office with my Predecessor's letter of the 13th January 1859. The remaining Rupees 424-4-5 is the balance under the head of "Ryotwar" for Faslis 1263 & 1264.

2 Kallimanthai Inam Land having been purchased by Government and incorporated with the Sirkar Land Revenue, the above balance of Rupees 1296-3-8 stand against it. the sum of Rupees 209-4-8 also shewn above was returned to the Trustee in consequence of the Villages of Soorambur Devastanam having been made over to him. Both these items were excluded in the Demand, Collection & Balance Statement sent to the Board Revenue, but the sum of Rupees 425 being balance of Faslis 1263 & 1264 of Ryotwar Settlement, which may be recovered in due course was alone entered in that Statement.

3 The sum of Rupees 10 pointed out in the 2d para of your letter under reply is the balance out of Rs 12-1-3 (Rs 2 having been

since collected) shewn in the Memo adverted to in the 1st para of this letter & was entered under the head of "Extra Revenue" in the Demand, Collection & Balance Statement sent to the Board of Revenue, but in the Statement sent to your Office it was entered under the head of "Land Revenue" as per your Memo of Remarks on the Accounts of this District for July 1857 dated 8th January 1858, which causes the difference between the Statements furnished to your Office and to the Board of Revenue.

4 The difference of Rs 10 between Rupees 103 & 113 pointed out in the 3d Para of your letter as existing in the Statements furnished to your Office and to the Board of Revenue, has been owing to the same reason as assigned in the preceding para. The difference of Rupees 20 between the sum of Rupees 291 & 311 adverted to in the above para formed the Collection of the balance of Fines of Salt Department, which together with other

Collections

Collections of the same description was deducted both from the Demand and Collection of Faslee Revenue in the abstract for the Quarter ending 31st October 1858 as required by you in the Column of Remarks in the Memorandum of further remarks on the Accounts of this District from May 1858 to April 1859 dated 6th September 1859 No 309, It was however entered in the Demand, Collection & Balance Statement sent to the Board of Revenue.

5 An application has been made to the Board of Revenue for permission to write off the sums of Rupees 1296-3-8 and Rupees 209-4-8 adverted to in the 1st para of this letter.

I have the honor to be
Sir
Madura } Your most Obedt Servt
16 April 1860 }

A Duncan
Actg Sub Collr in charge

Exd. E. Taylor.

IN CONS. 5TH FEBRUARY 1861, No. 745.

From R. P. HARRISON, Esq., Accountant General,
dated Fort St. George, 5th February 1861, No. 492.

With reference to paragraph 6 of my letter to your Board, dated the 4th December 1860, No. 357, I have the honor to forward in original two letters* from the Collector of Tanjore, Nos. 159 and 13, dated respectively 27th March 1860 and 14th ultimo, from the former of which it would appear that the difference of out-standing balances on account of arrears of land revenue, in Faslis antecedent to 1253, amounting to Rupees 15,520, arises from the omission in the Statement of Demand, Collection and Balance furnished by the Collector to the Board of the refund made to certain public servants who purchased lands of Merassidars sold in the district for arrears of kists, which lands under order of Government were restored to their original proprietors.

* To be returned.

2. This letter of the Collector was, I regret to state, laid aside owing to great carelessness in this office (for which the parties to blame have been punished), and remained unnoticed until reference was made to it by the Collector in his communication of the 14th ultimo, No. 13.

3. The Collector will again be addressed to furnish explanation of differences in the out-standing balances of Land Revenue of Faslis 1264 to 1267, and his reply when received, will be forwarded to the Board.

—

ENC. 1.

ABSTRACT.—Accounts for the difference of Rupees 15,520, noticed by the Board of Revenue, which exists between the Demand, Collection and Balance Statement prepared by the Board, and that received from this office, and requests the Accountant General will deduct the above amount in our account of the Quarter ending 31st March 1860, or otherwise let him know, that he may obtain the sanction of Government for the writing off of the same.

—

ENC. 2.

ABSTRACT.—Informs that a letter about out-standing balances has been already answered.

Exd. J. Tulloch.

In Cons, 4th February 1861, No. 727.

From W. M. CADELL, Esq., Collector of TANJORE,
dated Vallum, 1st February 1861, No. 45.

With reference to the Proceedings of the Board of Revenue, under date the 5th December 1859, No. 5,005, directing that this office will, in communication with the Accountant General, adopt measures to rectify the difference noticed by the Board and make the Demand, Collection and Balance Statement sent to them for June 1859 and for subsequent months agree with those submitted to the Accountant General's office, I have the honor to forward herewith copies of correspondence which has passed between the Accountant General and myself on the subject as noted in the margin; and beg to request that the Board will be pleased to obtain the necessary sanction of Government for the difference of Rupees 15,520-10-11 being written off from the accounts, and for the reasons stated in my letter to the Accountant General, dated 27th March 1860, No. 259.

From	Accountant General,	2nd Mar. 1860,	No.	715.
To	do.	27th do.	„	259.
From	do.	15th Nov. 1860,	„	342.
To	do.	14th Jan. 1861.		

Enc. 1.

Abstract.—Copies of correspondence between the Collector of Tanjore and Accountant General.

Exd. J. Tulloch.

Cuddapah Collectors Office
20th January 1845.

From

W. K. D. Inglis Esquire
Ag. Collector of Cuddapah

To S. Scott Esquire
Commissioner of Kurnool

Sir,

With reference to the annexed copy of a letter from the Head Assist. Accountant General the Balance of Rs. 15446 15 - 10 appertaining to the Bringanpilly Jaghеer, debited to you in the Accounts of this Collectorate, on the transfer of that Jaghеer to your District, not appearing to be adjusted agreeably to Mr. Ashton's letter dated 20th March 1844, I have the honor to transmit Extract from my Journal for February 1844 and to request that Credit may be afforded to this Collectorate, and intimation of your doing so given me, in order that the same may be communicated to the Accountant General -

I have &c.

/Signed/ W. K. D Inglis
Ag. Collector.

Cuddapah -
Collectors Office
20th January 1845

To S. Scott Esquire
Commissioner of Kurnool.

3

Copy with Collr's Letter
of the 20th January 1845

Copy with Collr's Letter of the 20th January 1845 to the Commissioner of Kurnool.

Rs. 15446 15 10

Rs. 1053/4-

Letter from the Collector of Cuddapah dated 20th January 1845 with Extract from his Journal for February 1844 requesting credit may be afforded to his Collectorate for Rupees 1053/4 appertaining to the Bringanpilly Jaghеer transferred to the District of Kurnool

No. 652 Fort Saint George
Acct. Generals Office
16th January 1845.

From

G. M. Swinton Esquire
Dy. Asst. Accountant General

To

W. A. D. Inglis Esquire
Ag. Collector of Cuddapah

Sir,

I have the honor under instructions from the Accountant General to annex a Memo. of a sum debited in your accounts to the district of Tumvel, for which you have not received a corresponding Credit, and to request that you will communicate, at an early period with the Officer incharge of the District, and obtain the Credit in question, intimating to this office the result of your communication, and stating at the same time to whom the Vouchers for the payment in question were originally despatched.

I have &c.

(signed) G. M. Swinton.
Dy. Asst. Accountant General

Memo. of a sum debited by Cuddapah to the District of Tumvel.

Amount of Balance appertaining to the Taluk of Bangarapully Rupees - - - - - - - 15,446-15-10

1844 February

(True Copy)
(signed) W. A. D. Inglis
Ag. Collector.

(True Copy)
Dy. Asst. Accountant General
Head Clerk to Collector.

No. 189. Tanjore

Cuttanad 27th March 1860.

From

W. M. Cadell Esq.

To

Collector of Tanjore

R. P. Harrison Esq.

Accountant General

Madras

Sir,

With reference to the Proceedings of the Board of Revenue dated 5th December 1859, No. 5005, directing that this office, will, in communication with you, adopt early measures to rectify the differences noticed by the Board & make the demand Collection & Balance statement sent to them for June last & for the subsequent months, agree with those submitted to you, I have the honor to state, that in the statement appended to the Board Proceedings dated 7th

7th October 1859, Rs 4044, an increase of Rs 14,939 had been exhibited in Tanjore, this difference is stated to have been occasioned between the Statement prepared by the Board from the monthly Demand Collection & Balance statement

and that received from your office, but the balance remaining in Tanjore as per accounts of this office is Rs 1520-0-0 the transactions of which are detailed in the margin for your information.

The cause of this difference is accounted for as follows.

When the lands of Deceased Ryots had been sold in this District for arrears of Rents, several of the public servants purchased them & the amount paid by the latter, had been credited in the account as balance.

The

Amount of balance shewn in the Statement of Demand Collection & Balance statement		Rs 4720-0-0
Deduct Demand on account of the Island of Nadiatittimanagam included in the above balance	581-0-0	
	472388-0-0	
As per account of the Accts Genl	487908-0-0	
Increase	1520-0-0	

(True Copy) Signed W. D. Inglis
Sd Rad. M. Blake. Collector.
D. Simmonds

The Government in Extract from Minutes of Consultation dated 1st May 1855 ordered the restoration of the lands to the original proprietors & sanctioned the amount paid by public servants to be refunded to them. The sums, noted in the margin, after payment, had been debited in the accounts to the head of "Refunds of Land Revenue" and shewn in the Fasli Abstract sent to your Office, hence, the amount of the balance of arrears was entered in the Demand as usual.

Refunds of Land Revenue		
Fasli 1241	2071-7-8	
" 1242	7439-2-9	
" 1243	3232-2-5	
	12742-12-10	
" 1246	2640-12-1	
" 1250	137-2-0	
	2777-14-1	
Total	15520-10-11	

In the statement of the Demand Collection and Balance of the arrears of Land Revenue in Fasli 1243 rendered to your Office, the balance of Rs 12742-12-10 was excluded from the Demand of Land Revenue.

Under

Under instructions contained in a letter from the Head Assistant Accountant General dated 10th March 1835, Rs 1020, the said sum had been added with the Demand up to Fasli 1243, & a revised statement accordingly furnished to your office on 30th April 1835.

A further sum of Rs 2777-14-1 which had been refunded to public servants on account of Lands purchased by them was included in the demand both in Fasli abstracts & statements of Demand Collection & Balance of arrears of Land Revenue furnished to your office for Fasli 1246 & 1250 respectively.

The amount of the said discrepancy of Rupees 15520-10-11 is entirely the arrears of Land Revenue belonging to the Faslies noted in the margin & as all other arrears of such a nature up to Fasli 1257 have already been written off, it is manifest that had this amount been

Fasli	amount of Balance Rs As Ps
1221	336-14-5
1222	99-11-9
1223	1116-2-11
1224	2577-6-7
1225	708-1-4
1226	1692-11-5
1227	826-12-4
1228	2066-6-1
1229	3687-8-7
1230	2414-3-11
1231	441-11-7
Total	15520-10-11

(True Copy) Signed W. A. D. Inglis
Ag Collector.

been entered in the Demand of the Board's account/as it has been done in yours/ it would have been also remitted.

The reason for the omission of the amount in the Demand of the Boards account has apparently been caused by neglect in this office.

There is, however, no prospect whatever of these balances being recovered, & should you see no objection thereto, I request you will be good enough to deduct the amount of Rs 15520-10-11 in your account of this quarter ending on the 31st instant. In the event of your not feeling yourself at liberty to adopt this course, I request you will be good enough to let me know in order that application may be made to Government through the Board for the writing off of the said sum.

I have the honor to be,
Sir,
Your Most Obedt Servt
W. A. D. Inglis
Collector

Rs 8
30/3

Bond 30/3

Rev. Department

No. 715

Fort St. George
Accountant Genl's office
2d. March 1860.

To

W. M. Cadell Esqre
Collector of Tanjore

Sir,

I am directed by the Accountant General to inform you that certain discrepancies exist between the amounts entered as balances outstanding at the close of Fasli 1268 on account of demand of Land Revenue for Fasli's antecedent to 1258 as well as for Fasli's 1264-65-66 & 1267, in the statements furnished by you to this Office & to the Board of Revenue, & to request that you will be good enough to cause the same to be reconciled in your future statements furnished to this Office.

I am further to observe that the Board of Revenue in the explanation afforded by

No. 938

Rec'd 8th March

From
The Collector
of
Tanjore.

Acknd. 27th Rec'd 30th March

Transmits for the Information of the Board a Letter from the Sheristadar of the Court of Requests, Tanjore, dated 23d Feby. 1860, with its enclosure the Annual Calln. & Balance statement rendered from this Office, which he has returned for correction, & requests to be furnished with the amount of the Balance due on the 1st Inst. by the Defendant in the case of Swamidoss Pillay.

Ordered that a Letter be written to the Collr. of Tanjore, & that the Sheristadar of the Court of Requests be informed that the Balance due on the 1st Inst. was Rs. 1,83,220 as stated in the Collr's Statement, & that he should apply to the Collr. for any further information he may require.

Entered
Signed W. A. D'Anglis
Sd. Chas. M. Blake, Head Clerk
D'Simmonds
Asst. Collector.

True Copy
Signed W. A. D'Anglis
Offg. Collector.

by them to Government in letter dated 7th October 1859 No. 4044 regarding the differences in question, state that the balance of demand for Fasles antecedent to 1253 amounting to Rupees 15,521, has been entirely absorbed by Collections or remissions in subsequent years, and no longer appears in their statements.

I have &c

Sgd/ W. J. Raynor

2d Assistt Accountt Genl

No. 259

To

The Accountant General Fort St. George

Sir,

With reference to the Proceedings of the Board of Revenue dated 5th December 1859 No. 5005 directing that this office will in communication with your office adopt early measures to rectify the differences noticed by the Board

& make the demand Collection & Balance statements sent to them for June last & for the subsequent months agree with those submitted to you I have the honor to state, that in the statement appended to the Board's Proceedings dated 7th October 1859, No. 4044 an increase of Rs. 14939 had been exhibited in Tanjore the difference is stated to have been occasioned between the statement prepared by the Board from the

of Balance statt & Collection statt	Rs. 472969	monthly Demand Collection & Balance statements and that received from your office,
mand on the Island ceding year ed in the e	581	but the balance remaining in Tanjore as per accounts of this
	472388	
to of the eal	487908	office is Rs. 15,520 — the transactions of which are de-
ence	15520	tailed in the margin for your information.

The cause of these differences is ac-

counted

counted for as follows-

When the lands of Mirzapore had been sold in this District for arrears of Rents, several of the public servants purchased them & the amount paid by the latter, had been credited in the account as balance-

The Government in Extract from Minutes of Consultation dated 1st May 1835 ordered the restoration of the lands to the original proprietors & sanctioned the amount paid by public servants to be refunded to them, the sums noted in the margin, after payment had been debited in the accounts to the head of "Refunds of Land Revenue" & shewn in the Fasli abstract sent to your Office, hence the amount of the balance of arrears was entered in the Demand as usual.

In the statement of the Demand Col. lection

. Refunds of Land Revenue

Fasly 1241	2071-7-8
" 1242	7439-2-9
" 1243	3232-2-5
	12742-12-10
" 1246	2640-12-1
" 1250	137-2--
	2777-14-1
Sola	15520-10-11

lection and balance of the arrears of Land Revenue in Fasly 1243 rendered to your Office the balance of Rupees 12742-12-10 was excluded from the Demand of Land Revenue.

Under instructions contained in a letter from the Head Assistant Accountant General dated 10th March 1835 No 1520, the said sum had been added with the Demand upto Fasly 1243, & a revised statement accordingly furnished to your office on 30th April 1835-

A further sum of Rupees 2777-14-1 which had been refunded to public servants on account of Lands purchased by them was included in the Demand both in Fasly Abstracts & statements of Demand Collection & Balance of arrears of Land Revenue furnished to your Office for Fasly 1246 & 1250 respectively-

The amount of the said discrepancy of Rs. 15520-10-11 is entirely the arrears of Land Revenue belonging to the Fasles noted in the margin

margin + as all other arrears of

such a nature upto Fasly 1237 have

already been written off, it is ma-

nifest that, had this amount been

entered in the demand of the Board's

account as it has been done in

yours it would have been also re-

mitted.

The omission of the amount in the

Demand of the Board account has apparently

been caused by neglect in this office.

There is, however no prospect whatever

of these balance being recovered & should you

see no objection thereto I request you will be

good enough to deduct the amount of Rs 15520-10-11

in your account of this quarter ending on the

31st instant. In the event of your not feeling

yourself at liberty to adopt this course I

request you will be good enough let me know

in order that application may be made to

Govt

Fasly	Amount of Balances
1221	336-14-5
1222	99-11-9
1223	1116-2-11
1224	2577-6-7
1225	708-1-4
1226	1602-11-5
1227	826-12-4
1228	2066-6-1
1229	3637-8-7
1230	2017-3-11
1231	441-11-7
Total	15520-10-11

Government through the Board for the write-

ing off of the said sum.

I have &c

/Signed/ W. M. Cadell

Coll.

Dr to and

27th March 1860

Revenue Departt.

No. 342

Fort St. George

Accountant Genl's office

15th November 1860

To

The Collector of Tanjore

Sir,

I am desired by the Account-

ant General to observe that in the letter

from this office No. 715 dated 2d March

last, you were requested to reconcile the

difference of Rs 15,520-10-11 between the

amount entered as outstanding balances

in the statement furnished to this

office and that exhibited in the state-

ment rendered to the Board of Revenue.

To this no reply has as yet been received

but in your statement of Demand Collection

&

& Balance for the quarter ending the
30th April last, the above sum of Rupees
15,520-10-11 has been deducted from the
outstanding balance as Remissions &
the letter of this office above referred
to, is quoted as authority for the deduc-
tion. I am to acquaint you that this office
is not competent to authorize Remissions,
& which rests with Government alone, &
that the letter from this office conveys
no authority to you for exhibiting the dif-
ference as Remissions. If any irrecovera-
ble balances are ordered to be written off
to Profits & Loss, they should agreeably
to para 4 of Circular No 1291 dated 10th Nov
1859 be entered as Remissions in the Quar-
terly statements, and the authority of Govern-
ment quoted therein, in order that the
necessary entry on that account may be made

in

in the Books of this office-

I am therefore to request
that you will be good enough, on the re-
ceipt of this letter to furnish this
office with a copy of the authority, &
sanctioning the remission; or if there be
no authority, that you will state how the
difference has arisen-

I have &c

(Signed) T. Murray
Offg 2d Assistt Accts Genl

No 13-

To
The Accountant General
Madras

Sir,

I have the honor to acknowledge
the receipt of your 2d Assistants letter
dated the 15th November last No 342 stating
that no reply has been received to the
communication from your office No 715
2d March 1860 on the subject of a discre-
pancy

pancy between the amount entered as outstanding balance in the accounts rendered to your office & that exhibited in the return furnished to the Board -

I observe however that a reply was sent to you so far back as the 27th March last explaining how the discrepancy arose & requesting you, for reasons therein stated, to deduct the amount of the difference (Rs 15,520-10-11) in your accounts, adding that in the event of your not feeling yourself at liberty to do so application will be made to Government thro' the Board of Revenue for writing off the sum on your intimating the same to this office -

This communication having elicited no answer from you, no further measures have been adopted here, but as it appears from your letter now under acknowledgment that your office is not competent to strike off the amount in question from the accounts, the necessary application will now be made to the Board -

I have the honor to be Sir
Your Most Obed^t & Hum^l Serv^t
(Signed) Wm Mc Cadell
Collector

Vellary
14th January 1801

(True Copies)

W Mc Cadell
Collector

Copy in a Letter to Lieut.
Gov. 6th April 61 No. 43.

1861
Depch 70

Inclosure
From Collector
Tampico
To
Secretary
to the Board of Revenue

Dated 10th
Read 3 February 1861

R. 683/61.

No 45

Copies of correspondence
between the Collector of
Tampico & Lieut. Governor

Jayne Collectors Office
Vellum 14th January 1861.

From
W. M. Cadell Esquire
Collector of Jayne
To
R. P. Harrison Esquire
Accountant General
Fort Saint George

Sir,

I have the honor to acknowledge the receipt of your 2d Aprs Cant's letter dated the 15th November last No 342 stating that no reply has been received to the Communication from your Office No 716 2d March 1860 on the subject of a discrepancy between the amount entered as outstanding balance in the Accounts rendered by your Office and that exhibited in the returns furnished to the Board.

I observe however, that a reply was sent to you so far back as the 27th March last explaining how the discrepancy arose and requesting you for reasons therein stated, to deduct the

W. M. Cadell

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Rec'd 30th Dec. 1860
Rep'd Jan'y for Pro: Secy
No 6823—

Proceedings of the Board of Revenue

Dated 6-2-13
Read 10-2-13
Entd 3-2-13
No 1260.

Letter from the Board, forwarding a letter from the Accountant General, for explanation for verification in the Office and Submission to Government, a Statement of Demand, Collection, Balance and Remissions of Land Revenue for the Year ended 31st July 1860.

No 767. 6th April

1688.

C 27 Read 11-28.

Rec'd 20th Nov. No 14-15
Pub. 20. 23rd June 1855 — 8/6 909
Rep'd July 1860 — " 49-070
" 1st Augt " — 212-213
2d Nov 1859 — — 15-15

Entd in a Letter to Govt
Dated 5th April 1861

amount of the difference (Rs. 15,520. 10. 11) in your Accounts, adding that in the event of you not feeling yourself at liberty to do so, application will be made to Government thro the Board of Revenue for writing off the sum, on your intimating the same to this Office.

This communication having elicited no answer from you, no further measures have been adopted here, but as it appears from your letter now under acknowledgment that your Office is not competent to strike off the amount in question from the accounts, the necessary application will now be made to the Board.

I have the honor to be
Sir
Your most Obedient Servant

W. H. Sackville
Collector

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No. 767

Proceedings of the Madras Government

Under date the 6th ~~March~~ April 1861

Read the following Pro-
:ceedings of the Bd. of Revenue.

Submitting with the Board's remarks a letter from the Accountant General forwarding for verification and submission to Govt. a Statement of Demand, Collections, Remissions & Balance of arrears of Land Revenue for the fifteen years ending with Fasli 1268 as they stood at the close of that Fasli.

(Recd. under 6th March 1861 - No. 1260)

The Statement of old arrears will be transmitted to the Secretary of State together with the explanatory proceedings of the Board of Revenue above recorded.

2. The Govt. notice with displeasure (Para 4) that in Several Districts nothing has been done during the last year and a half towards correcting

No. 767. 6th April 1861.

Submitting a Letter from the Acct. Genl. with a Statement of Demand, Collections, Remissions & Balance of Arrears of Land Revenue for the fifteen years ending with Fasli 1268 as they stood at the close of that Fasli.

Read the following Proceedings of the Board of Revenue.

To

The Secretary to Government
Fort St. George

Sir

I am directed by the Board of Revenue to forward herewith a Statement of Demand, Collections, Remissions & Balance of Arrears of Land Revenue for the fifteen years ending with Fasli 1268 as they stood at the close of that Fasli.

2. The Board have also the honor to submit a letter from the Accountant General, dated 11th January 1861, requesting that the Statement may be verified and submitted to Government.

3. The Board have the honor to remark that the Statement of old arrears will be transmitted to the Secretary of State together with the explanatory proceedings of the Board of Revenue above recorded.

4. The Board notice with displeasure (Para 4) that in several Districts nothing has been done during the last year and a half towards correcting a Clerical error which has been allowed to

connecting the discrepancies
then noticed. His particular
attention of the Collectors will
be drawn to this subject, and
they will be directed to adopt
prompt measures for making
the corrections.

3. The Board's orders
on the various balances and
discrepancies noticed in the
course of their Proceedings
are approved.

4. Agreeably to the rec-
commendation in para 11,
authority is granted for writing
off to "Profit and Loss" Rupees
15,520-10-11 being the amount
of many old arrears retained
in the accounts of the District
of Sanjarey. This arrear ought
to have been written off in
1826; for the order of Govt of
11th July 1826 annulling the
wholesale and fraudulent
purchases by Public Servants
of lands sold for arrears of
Revenue

2

Revenue, clearly stated the
intention of Govt that the
old arrears for which lands
had been sold, were not to
be collected even after the
sales were annulled.

5. The Govt observe from
para 11 of the Board's Proc^{s}
that the greater portion of the
arrears shewn in the Accountant
General's Statement has been
remitted and that only Rupees
4,78,082 remains to be realized
or adjusted. This sum is
distributed among several
Districts; and the Board
have properly called on the
Collectors for the early dis-
-posal of the arrears. Properly
the arrears of each year ought
to be investigated at the
Jamabandi of the following
year, and either put in course
of liquidation or be recom-
-mended for remission ac-
-cording to circumstances;

but

but even now this practice is not followed by all Collrs, and a few years back it was very little regarded. The new law for the recovery of arrears[x] has greatly increased the Col: lector's powers for enforcing the Govt demand, and if that Act were worked as it ought to be in all Districts the arrears would be very small. The Board will again point out to Col: lectors the advantage given to them by this Act, and will impress on them that the punctual collection of the Revenue is on every account very important.

[x] Act XXXIX of 1858.

13 Copies. Board of Revenue. Circ. 8
3 — Accts Genl

Copy i/a Letter to Govt
Dy 6th April 61 No 43

Revenue 1861 Departt.
Pro: of Govt for April

No 767

Pro: of the Madras Govt
Dy 6th April 1861.

Pro: of the B. of Revd 5th April 61
Con 857 in Pro:

Form B of Rem 14th May 61
No 1305

Passing orders on the statement of demand Collections remissions, and balance of arrears of land Revenue for the fifteen years ending with Fasli 1268.

No 88 + 89