

Revenue Department

Minutes of Consultations

12<sup>th</sup> May 1857

Back No 19-20

Order no 431 dated 8<sup>th</sup> May 1857

8/5/57

Fort Saint George, Revenue Consultation of 12th May 1857.

No. 19. Read the following Extract from the Proceedings of the Board of Revenue; dated 24th April 1857, No. 1275.

\*In Consultation 24th April 1857. Read letter from the Collector of Coimbatore dated 22d November 1856,\* requesting the sanction of Government to write off a balance of Rupees 49,479-12-6 on account of Tobacco.

(Here enter No. 183.)

Resolved that the foregoing letter and its enclosures be forwarded for the orders of the Right Honorable the Governor in Council.

2. A balance of Rupees 49,477-15-10 remaining unadjusted in the quarterly abstract ending 31st January 1856 of the Collector of Coimbatore, the Accountant General directed the Collector to obtain the sanction of Government for writing it off in the accounts. The foregoing letter has been addressed by the Collector with that view.

3. Mr. Thomas explains that up to April 1843 it was usual to charge for the Tobacco supplied to Malabar at prime cost; but the Accountant General instructed him to calculate an average rate on the transactions of each quarter and to make that the rate for entry in the following quarter's accounts. He adopted this change until July 1851 (when the prime cost was again adopted) and the result has been a difference of Rupees 43,669-2-1 against Coimbatore for the period the change lasted.

4. This difference arose from the quarter's average rate varying in excess of or below the prime cost at different times of the year as shown in the Statement forwarded by the Collector. It is however merely a nominal balance, as the loss appears in the accounts of Malabar under the Head of "Profits on Tobacco" and could have been adjusted by a corresponding debit in the Coimbatore accounts, if the monopoly had not been abolished.

5. The remainder, Rupees 5,808-13-9, of the amount referred to by the Accountant General, is a loss sustained from the sale of Tobacco by public auction under the orders of Government when the monopoly was given up.

6. In addition to these two amounts, the Collector requests permission to write off a sum of Rupees 1-12-8 which was at first credited to the head of Tobacco and then transferred to that of Extra Revenue as instructed by the Accountant General.

7. Under the explanation given by the Collector, the Board recommend that he may be allowed to write off in his accounts the aggregate sum of Rupees 49,479-12-6.

(A true Extract.)

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

No. 20. ORDER THEREON, No. 431; dated 8th May 1857.

With these Proceedings, the Board of Revenue submit a letter from the Collector of Coimbatore, requesting the sanction of Government for writing off a balance of Rupees 49,479-12-6 on tobacco.

2. The Government observe that a large portion of the above balance consists of merely a nominal loss of Rupees 43,669-2-1, which arose from the substitution of the average rate of the previous quarters, for the actual current rates, by desire of the Accountant General.

பாடகாப்புப் பிரிவு-1

செப்பருவன் பெயர்

மா. சிவசென்

செப்பருவன்காக எடுத்தக் கொள்ளப்பட்ட நாள்

8/06

செப்பருவன் முடிந்த நாள்

10/06

செம்

14-11-06

சரிபார்க்கும்

முதல் ம. ந. பா. எ.

கையொப்பம்

சரிபார்க்கும்

2-ம்-ம. ந. பா. எ.

கையொப்பம்

சரிபார்க்கும்

உதவியாளர்

கையொப்பம்

Fort Saint George, Revenue Consultation of 12th May 1857.

3. A further loss of Rupees 5,808-13-9 arose from the sale of tobacco by Public Auction, under the orders of Government, when the monopoly was given up, and the remaining loss of Rupees 1-12-8 was sustained by first crediting the sum to the head of tobacco and then transferring it to that of Extra Revenue, according to the directions of the Accountant General.

4. Under these circumstances, the Right Honorable the Governor in Council is pleased to authorize the Collector of Coimbatore to write off in his accounts the aggregate amount of Rupees 49,479-12-6 to profit and loss.

(Signed) H. FORBES,  
Acting Secretary to Government.

Revenue Department

N<sup>o</sup> 19 Revenue N<sup>o</sup> 1275  
Extract from the Proceedings of the Board of  
Revenue dated 24<sup>th</sup> April 1857.

Read letter from the Collector  
of Coimbatore dated 22<sup>nd</sup> November 1856.  
requesting the sanction of Government  
to write off a Balance of Rupees 49,479-  
12-6 on account of Tobacco.

(Here enter N<sup>o</sup> 188.)

Resolved that the foregoing  
letter and its enclosures be forwarded  
for the orders of the Right Honorable  
the Governor in Council.

A balance of Rupees 49,479-12-6  
remaining unadjusted in the Quarterly Ab-  
stract ending 31<sup>st</sup> January 1856 of the  
Collector of Coimbatore, the Accountant  
General directed the Collector to obtain  
the sanction of Government for writing  
it off in the accounts. The foregoing  
letter

The

letter has been addressed by the Collector with that view.

3. Mr. Thomas explains that up to April 1843 it was usual to charge for the Tobacco supplied to Malabar at Prime Cost, but the Accountant General instructed him to calculate an average rate on the transactions of each Quarter and to make that the rate for entry in the following Quarter's Accounts. He adopted this change until July 1851 (when the Prime Cost was again adopted) and the result has been a difference of Rupees 4,366. 2-1 against Resimbatores for the period the change lasted.

4. This difference arose from the Quarter's average rate varying in excess of or below the Prime Cost at different times of the year as shown in the Statement forwarded by the Collector. It is however merely a nominal Balance, as the  
loss

2  
loss appears in the Accounts of Malabar under the Head of "Profits on Tobacco" and could have been adjusted by a corresponding debit in the Resimbatores Accounts if the Monopoly had not been abolished.

5. The remainder, Rupees 588. 13-9, of the amount referred to by the Accountant General, is a loss sustained from the sale of Tobacco by Public Auction under the orders of Government when the Monopoly was given up.

6. In addition to these two amounts, the Collector requests permission to write off a sum of Rupees 1-12-8 on which was at first credited to the Head of Tobacco and then transferred to that of Cocha Revenue as instructed by the Accountant General.

7. Under the explanation given by the Collector, the Board recommends that he may be allowed to write off in his Accounts the aggregate  
sum

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sum of \$1000 49.479. 12. 6.

(This Extract)

*P. H. Smith*  
Acting Secretary.

To H. Forbes Esq.

Acting Secretary to  
Government.  
Revenue Department.

*W. H. Thompson*

61.

N<sup>o</sup> 4031

Read the following

No 1245

The

462

H. Incho. returned

1275

2. The Government observe that a large portion of the above balance consists of merely a nominal loss of Rs. 48,669-2-1 which arose from the substitution of the average rate of the previous quarters, for the actual current rates, by desire of the Accountant General.

3. A further loss of Rupees 5,808-13-9 arose from the sale of Tobacco by Public Auction, under the orders of Government, when the Monopoly was given up, and the remaining loss of Rupees 1.12-8 was sustained

75  
sustained by first crediting the sum to the Head of Tobacco and then transferring it to that of Extra Revenue according to the directions of the Accountant General.  
11. Under these circumstances the Right Honorable the Governor in Council is pleased to authorize the Collector of Combaratore to write off in his accounts the aggregate amount of Rupees 49,479-12-6 to Profit and loss.

Rs. is to the Rs. 49,479-12-6  
with a High Court  
Rs. 49,479-12-6  
1- in Accts. Genl. &  
1- in Civil Auditor's

Revenue 1857 Sep 16  
Pay to Com 12<sup>th</sup> May

No 431

Receipt of Mine of Com  
Baker 8<sup>th</sup> May 1857.

Authorizing Mr. R. M. M.  
of Springfield, Mo., to receive of the  
his account, the aggregate  
amount of \$14,944.79-10-6  
to pay it and pay on account  
of the same.

1857 19-12-20