M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1485 Press ~~Mis.~~

15-16

Dated 2 — 11 — 18 59

Not to be folded or roughly handled

No. 15. Read the following Proceedings of the Board of Revenue, dated 7th October 1859, No. 4044.

Read again Extract Minutes of Consultation, dated 3rd March 1859, R. D., No. 263, forwarding to the Board, for verification, an abstract statement received from the Accountant General, of the arrears of Land Revenue for the last 15 years as they stood at the close of Fusly 1267, and requesting explanation of their increase.

(In Con. 4th March 1859, No. 905.)

Read again also Extract Minutes of Consultation, dated 9th April 1859, R. D., No. 493, repeating the call for the explanation.

(In Con. 11th April 1859, No. 1621.)

On the receipt of the Extracts from the Minutes of Consultation above recorded, the Board were not in a position to respond to the call of Government from want of detailed statements from the Accountant General. It was, therefore, suggested that, in anticipation of their explanation, the Accountant General's abstract might be forwarded to England. The detailed accounts having been since received and compared with the one prepared in their office from the monthly Demand Collection and Balance statements on record, the Board now proceed to notice the differences and furnish explanation of the increase in the amount of arrears.

To Government 20th April 1859, No. 1422.

2. By the statement received from the Accountant General, the balance of arrears on account of Land Revenue at the close of Fusly 1267, amounted to Rupees 11,92,075, which is Rupees 28,254 in excess of that shown in the account prepared in this office. The difference is distributed over the arrears of several districts, as shown in the subjoined memorandum.

Accountant General's statement	*Rs.*	11,92,075
Board's	*do.*	,, 11,63,821
Difference	,,	+ 28,254

Districts.	As per statement prepared in this office from the monthly Demand Collection and Balance statements.	As per statement received from the Accountant General.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rajahmundry...	50,450	50,482	32	...
Nellore...	1,15,849	1,13,037	...	2,812
Bellary	16,386	16,314	...	72
Kurnool.....	13,789	29,151	15,362	...
North Arcot...	7,808	9,306	1,498	...
South Arcot.	18,695	18.675	...	20
Tanjore...	4,72,969	4,87,908	14,939	...
Madura	12,844	14,359	1,515	...
Canara.....	19,361	17,173	...	2,188
		Net Increase.	28,254	

3. The difference is largest in Kurnool and Tanjore. In the former the whole of it appears in the Accountant General's statement as the balance of Fuslies antecedent to Fusly 1253; but the Board's list does not include this arrears, because they were reduced by subsequent collections and remission till no part whatever of them appeared as balance in the accounts of Fusly 1257. In Tanjore the difference is owing to certain discrepancies between the two statements in the balance previous to Fusly 1253 and in those of Fuslies 1264-65 and 66, and the amount now entered, viz. Rupees 14,939, is the net result of those discrepancies. In the Accountant General's statement a sum of Rupees 15,521 is shown as the balance of Fuslies

prior to 1253, but by subsequent collections and remissions particularly in Fuslies 1255 and 1261, the whole of this amount disappeared from the accounts, so that the Board's statement exhibits no balance for any Fusly before 1253.

4. The difference in Madura consists chiefly of Rupees 1,296, the peishcush balance of Fusly 1261, and Rupees 209, the Ryotwar balance of Fusly 1259, both which being nominal were not included in the Collectors' Demand Collection and Balance statements sent to the Board. In North Arcot it is owing to certain differences between the two statements in the balances from Fuslies 1562 to 1266, especially in that of Fusly 1264, and the amount now entered, Rupees 1498, is the net result of those differences. The balance of Fusly 1264, entered in the Accountant General's statement, shews an excess of Rupees 1,771, which is the ryotwar balance of that year remitted under the orders of Government, and which, therefore, is not included in the Board's list.

No. 2020, *from Madura* 17*th in Con.* 24*th July* 1855.—*Vide paras.* 3, 4 *and* 5.

Ryotwar balance at the close of Fusly 1267.	Rs.	A.	P.
As per statement received from the Accountant General	88,649	11	2
Do. as per Board's list	90,427	9	3
Add amounts omitted in the Accountant General's statement.	1,777	14	3
Rents for one year	633	6	9
Amany	399	13	7
Total Rs ..	2,811	2	5

5. The difference in Nellore and Canara may be explained as follows. In the former it amounted to Rupees 2,812, the particulars of which are given in the margin; and in Canara the difference arises from the balances in the Accountant General's statement for Fuslies 1264 and 1265, being less than those in the Board's list by Rupees 40 and 2,148, respectively.

6. It will be seen from the foregoing remarks that the differences in the Accountant General's statement in regard to these few districts, arise either from including in the balances the sums collected and remitted or from excluding sums in excess of those collected and remitted. In some cases the collections or remissions belonging to Land Revenue are entered in the Accountant General's statements under some heads of sundry sources of revenue and vice vertâ thus producing differences under several heads; such discrepancies would have been avoided had the monthly and annual statements sent to the Accountant General been compared and checked in the Collectors' offices before despatch with those sent to the Board of Revenue.

7. On a former occasion, when the Board submitted the explanation called for by Government, regarding the arrears of Land Revenue up to the close of Fusly 1264, they noticed in their proceedings of 14th August 1856, similar discrepancies to those now under review. Some of them still continue in the Accountant General's statements. The remarks of the Board on that occasion were probably not communicated by Government to the Accountant General.

8. The subject of these discrepancies attracted the notice of Government for the first time on the receipt of the annual revenue returns submitted by the Accountant General for Fusly 1266, and in Extract Minutes Consultation, dated 23d August 1858, he was called upon to explain them. The Accountant General stated that he had no means of checking his returns, and proposed that the Collectors' Demand Collection and Balance statements for the last month of each Fusly, received into the Board's office, should be forwarded to him for that purpose, which was approved of in Extract Minutes Consultation, dated 14th October 1858. The statements for June last received from all the districts have, accordingly, been forwarded to the Accountant General for comparison with his returns, and the Board hope that the amounts of Demand Collection and Balance in Fusly 1298, on account of the several sources of revenue in the Accountant General's statements will be all rectified, so that the accounts of Fusly 1269 at least may commence with correct figures.

9. With regard to the other requisition from Government, calling for explanation as to the large increase in the amount of arrears since Fusly 1264, the Board observe, that of Rupees 11,63,821 outstanding at the close of Fusly 1267 on account of arrears up to Fusly 1266, the sum of Rupees 3,34,278 was subsequently collected or remitted in Fusly 1268, so that the balance at the end of the Fusly on the 30th June last, amounted to only Rupees 8,29,543. Of this sum again Rupees 4,19,837 having been ascertained to be irrecoverable, by reason of deaths, desertion, poverty, and other causes affecting the Ryots by whom the arrears were due, the Board recommended it for remission in their General Repost for Fusly 1267, for which sanction was conveyed in paragraph 19, Extract Minutes Consultation, dated 26th September 1859, No. 1301, the balance of the sum (Rupees 4,30,505 therein remitted,) being due on account of sundry sources of revenue. The balance for future adjustment has thus been reduced to little more than four lacs of Rupees.

In Con. 27*th September* 1859.

10. The arrears on account of previous Fuslies at the end of each Fusly appear large, because the amount of remission recommended in one Fusly is generally sanctioned and written off the accounts inthe following year. Thus the above sum of Rupees 4,19, 837 was ascertained to be irrecoverable in Fusly 1267, and was reported upon by the Collectors during Fusly 1268, and recommended by the Board for remision at the end of that Fusly. The sanction of Government will reach the Collectors through the Board, and the amount be written off in the course of current Fusly 1269. By this reason the amount of balance at the end of 1268, will appear as large as Rupees 8,29,543, instead of only Rupees 409,706, which would be the case if the amount recommended for remission in Fuly 1268 were sanctioned and written off in the same Fusly. The arrears of Fusly 1267, Rupees 8,75,004 being added to the above balance of Rupees 8,29,543, make the total balance at the end of Fusly 1268 as much as Rupees 17,04,547. It must be here observed that the sum of Rupees 8,75,004 above alluded to, includes nearly six lacs of Rupees in Tanjore, being the difference of price according to the terms of Oloongoo Settlement which was suspended from collection under the orders of Govnrnment, dated 13th July 1858. This will be written off the accounts in the usual course.

In Con. 15*th July* 1858.

11. In some districts the amount sanctioned for remission is not written off the accounts even after the receipt of the sanction, and consequently the amount of arrears appears large than it ought properly to do. This was pointed out to the Collectors in the Board's Circular, dated 16th April 1859, and all the remissions sanctioned up to that time have been writted off the accounts. In the same Circular, the attention of the Collectors was also drawn to the amount of arrears long outstanding on account of old Fuslies; and it will be the endeavour of the Board to dispose of these old balances as soon as possible.

12. The Board resolve to forward a copy of these proceedings to the Accounsant General with a request that he will, in communication with the Collectors concerned, adopt early measures to rectify the differences noticed by the Board, and to make the Demand Collection and Balance statements for Fusly 1268, agree with those in the statements for June 1859, forwarded to him for verification.

(A true Extract.)

(Signed) W. HUDLESTON, *Acting Secretary.*

No. 16. ORDER THEREON, 2nd November 1859, No. 1485.

Ordered that the explanation furnished in these proceedings of the discrepancies in the statement of arrears of land revenue for the last 15 years furnished by the Accountant General be forwarded to the Home Government in continuation of the letter dated 5th May 1859, No. 14.

2. The Government cannot but regard these differences, and the cause of them as stated by the Board, as evincing a slovenly mode of working in the Account Department of the districts concerned; but they trust the arrangements now made by the Board in communication with the Accountant General, will ensure the correct preparation of similar Returns for the future.

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

No. 4044.

PROCEEDINGS of the BOARD of REVENUE, dated 7th October 1859.

Read again Extract Minutes of Consultation, dated 3rd March 1859, R. D., No. 268, forwarding to the Board, for verification, an abstract statement received from the Accountant General, of the arrears of Land Revenue for the last 15 years as they stood at the close of Fusly 1267, and requesting explanation of their increase.

(In Con. 4th March 1859, No. 905.)

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On the receipt of the Extracts from the Minutes of Consultation above recorded, the Board were not in a position to respond to the call of Government from want of detailed statements
To Government 20th April 1859, No. 1422. from the Accountant General. It was, therefore, suggested that, in anticipation of their explanation, the Accountant General's abstract might be forwarded to England. The detailed accounts having been since received and compared with the one prepared in their office from the monthly Demand Collection and Balance statements on record, the Board now proceed to notice the differences and furnish explanation of the increase in the amount of arrears.

2. By the statement received from the Accountant General, the balance of arrears on account of Land Revenue at the close of Fusly 1267, amounted to Rupees 11,92,075, which is Rupees 28,254 in excess of that shown in the account prepared in this office. The difference is distributed over the arrears of several districts, as shown in the subjoined memorandum.

	Rs.
Accountant General's statement	11,92,075
Board's do.	11,63,821
Difference Rs...	28,254

Districts.	As per statement prepared in this office from the Demand Collection and Balance statements.	As per statement received from the Accountant General.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rajahmundry...	50,450	50,482	32	...
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nominal were not included in the Collectors' Demand Collection and Balance statements sent to the Board. In North Arcot it is owing to certain differences between the two statements in the balances from Fuslies 1262 to 1266, especially in that of Fusly 1264, and the amount now entered, Rupees 1,498, is the net result of those differences. The balance of Fusly 1264, entered in the Accountant General's statement, shews an excess of Rupees 1,771, which is the ryotwar balance of that year remitted under the orders of Government, and which, therefore, is not included in the Board's list.

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In Con. 27th September 1859.

10. The arrears on account of previous Fuslies at the end of each Fusly appear large, because the amount of remission recommended in one Fusly is generally sanctioned and written off the accounts in the following year. Thus the above sum of Rupees 4,19,837 was ascertained to be irrecoverable in Fusly 1267, and was reported upon by the Collectors during Fusly 1268, and recommended by the Board for remission at the end of that Fusly. The sanction of Government will reach the Collectors through the Board, and the amount be written off in the course of current Fusly 1269. By this reason the amount of balance at the end of Fusly 1268, will appear as large as Rupees 8,29,543, instead of only Rupees 409,706, which would be the case if the amount recommended for remission in Fusly 1268 were sanctioned and written off in the same Fusly. The arrears of Fusly 1267, Rupees 8,75,004, being added to the above balance of Rupees 8,29,543, make the total balance at the end of Fusly 1268 as much as Rupees 17,04,547. It must be here observed that the sum of Rupees 8,75,004 above alluded to, includes nearly six lacs of Rupees in Tanjore, being the difference of price according to the terms of Oloongoo Settlement which was suspended from collection under the orders of Government, dated 13th July 1858. This will be written off the accounts in the usual course.

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12. The Board resolve to forward a copy of these proceedings to the Accountant General with a request that he will, in communication with the Collectors concerned, adopt early measures to rectify the differences noticed by the Board, and to make the Demand Collection and Balance statements for Fusly 1268, agree with those in the statements for June 1859, forwarded to him for verification.

(A true Extract.)

Acting Secretary.

To

T. PYCROFT, Esq., Chief Secretary to Government.
Copy to Accountant General.

Exd. J. Wright.

5

1485

Revenue Dept.

No 1485.

Proceedings of the Madras Government

Under date the 2nd November 1859

Read the following

Proceedings of the Board

of Revenue

Here enter 7th Oct. 59 & No 4044

Ordered that the

explanation furnished in these

proceedings of the discrepancies

in the statement of arrears of

land revenue for the last

15 years furnished by the Account-

ant General be forwarded to

the Home Government in con-

tinuation of the letter dated

5th May 1859. No 14.

2. The Government cannot

but regard these differences, &

and the causes of them as

stated

Revenue Dept.
Comn. of Land Revenue &c.
12th Aug. 1859 to 11-12
12th Aug. 1859 to 4-35-36
10th May 1859 to 3 Oct 57

Proceedings of the
Board of Revenue.

Extract from the Proceedings of the Board of Revenue dated 12th October 1859.

No 1485. 2nd November 1859.

No 4044

Submitting the uniform statement required by Govt. Order noted in the margin, containing the abstract statement received from the Accountant General of the arrears of land revenue for the last 15 years, and forwarded to the Board for verification.

Ordered that the explanation furnished in these proceedings of the discrepancies in the statement of arrears of land revenue for the last 15 years furnished by the Accountant General be forwarded to the Home Government in continuation of the letter dated 5th May 1859. No 14.

2. The Government cannot but regard these differences, & and the causes of them as stated

Submitting the explanation required by Govt. Order noted in the margin, of the discrepancies in the abstract statement received from the Accountant General of the arrears of land revenue for the last 15 years, and forwarded to the Board for verification.

stated by the Board, to evince a slovenly mode of working the Account Department of the [redacted]; but they trust the arrangements now made by the Board in communication with the Account ant General, will ensure the correct preparation of similar returns for the future.

[signature]

Copies to the Treasury
Dist. S.
Inv Accts Genl

R 8th March 59 Nos 11-12
— 12 April — 35-36
— 10 May — 3d 5.

Copy with Govt Letter to England No 59 of 4th November 59.

Revenue 1859 Depart.
Pro: of Govt 10th Nov.

No 1485.

Pro: of the Madras Govt
Dy 2d November 59.
From B of Rev of 14th May 60
C No 1088-

Explanation of the discrepancies in the Accountant Generals Statement of Arrears of Land Revenue, to be forwarded to Home Government-

Nos 15 & 16-

C 26th Oct 1860 C 31