M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1724	Press ~~Mis.~~
100-101		
Dated	20 — 12 —	18 59.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, for the month of December 1859.

No. 100. Read the following Proceedings of the Board of Revenue, dated 25th November 1859, No. 4841.

Read letter from the Collector of Coimbatore, dated 12th August 1859, No. 155.

(In Con. 16th August 1859, No. 4096.)

In this letter the Collector reports that a sum of Rupees 3,782-8-9 still remains unadjusted in his accounts, under the head of "advances for tobacco," &c. He explains that a large portion of this unadjusted advance is fictitious, that it escaped notice for some years, and that the difficulty of ascertaining the real cause of its non-adjustment caused further delay in bringing the matter before the Board. The control over the several advances is vested in the Accountant General, to whom the accounts of such advances are rendered by the Collectors. The item referred to by the Collector had probably escaped the notice of the Accountant General, as the sum in question would not have been allowed to remain so long unadjusted.

2. The memorandum submitted by the Collector specifies the several items of which the amount is composed, and the nature of each of them is explained. The explanation appears to be satisfactory; and the Board accordingly recommend that the Collector be authorised to write off to profit and loss the sum of Rupees (3,782-8-9,) three thousand seven hundred and eighty two, annas eight and pice nine.

(A true Extract.)

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

No. 101. ORDER THEREON, 20th December 1859, No. 1724.

Agreeably to the recommendation of the Board of Revenue the Honorable the Governor in Council grants authority for writing off to "profit and loss" the sum of Rupees (3,782-8-9) three thousand, seven hundred and eighty-two, annas eight and pice nine which remains unadjusted in the accounts of the Collector of Coimbatore under the head of "advances for tobacco," &c.

2. Mr. Thomas' letter which accompanied the Board's Proceedings indicates an unsatisfactory state of the accounts. The papers will be furnished to the Accountant General and that officer will adopt early measures to bring to adjustment all old outstanding advances.

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

In Con. 16th August 1859, No. 4096.

From E. B. THOMAS, Esq., Collector of COIMBATORE,
dated Ootacamund, 12th August 1859, No. 155.

I have the honor to state, for the information of the Board of Revenue, that a sum of Rupees 3782-8-9 still remains unadjusted, under the head of "Advances for tobacco, &c.," and is shown as such in the periodical returns transmitted from this office to the Accountant General.

2. The tobacco monopoly was done away with several years ago, and as a large portion of the unadjusted advance referred to, is fictitious, it is desirable that it should be disposed of as early as practicable, to prevent confusion in the accounts. It escaped notice for some years, and the difficulty of ascertaining the real cause of its non-adjustment created further delay in submitting the matter for the consideration and orders of the Board of Revenue at an earlier period.

3. The annexed memorandum exhibits the several items of which the amount is composed, and I beg leave to explain the nature of each as briefly as possible.

4. With reference to item No. 1, Rupees 150 are due by a ryot of Pullandom, who held a contract for the supply of packing materials; the defaulter as well as his security, are in reduced circumstances, and have no property, moveable or immoveable. Every effort was made to recover it, but without success. They may be transmitted to the civil jail at Coimbatore according to the terms of their agreement, but it would be an unnecessary expenditure of public money in the shape of batta. I therefore think that it would be far better to remit the amount at once, as its retention in the account after so many years, is useless; the other small sum of 8-2-4 is an incorrect balance against another contractor who is not fairly bound to liquidate it. He furnished the quantity of mats and ropes as originally agreed to by him; but the rates of payment were reduced by the talook officials on the grounds that they were not made up according to the samples furnished to him; this was not right. Had the materials differed in quality from that agreed to, they should have been rejected at once; but this was not done; they were priced at low rates, and the contractor was called upon to make good the difference caused by such valuation, to which he objects, and I am of opinion that this amount should likewise be remitted.

5. Adverting to item No. 2, I would observe that Rupees 32-2-4, recovered from the amount advanced for the purchase of tobacco, were inadvertently carried by the talook officers, to the credit of "Interest Account," instead of the proper head. The mistake was subsequently discovered, but it was too late to have the necessary alterations made without confusion in the returns already forwarded to the office of the Accountant General, hence it became necessary to make good this difference by crediting to "Advances" the small sums occasionally received on account of interest, which, however, fell short of the full amount in the sum of 8-14-8, this is shewn in the accounts as an unadjusted portion of the advance, and is quite a misnomer.

6. The third item, of Rupees 2,367-6-4 comprises the value of mats and ropes which remained on hand on the 12th July 1836; this should have been credited to advances, but it was erroneously carried to the account of "Profit," which it never was. This mistake was not discovered either in this office or in that of the Accountant General, and the amount remains under the head of advances to this day.

Vide page 167 of adjustment sheets for 30th April 1837.

7. No. 4 relates to payments made to the late Sooloor Poottien, under orders from Government, vide correspondence noted in the margin. The price of tobacco delivered by that individual in 1239 (1829-30,) at the ordinary average rates of payment made to other growers, was Rupees 6015-12-4; the quantity was received and consigned to Malabar or the Native states of Travancore and Cochin, and the payments obtained for it were carried to the credit of appropriate heads "Advances for tobacco," "Profits," &c. Poottien, however, declined receiving this amount, on grounds which it is unnecessary to repeat here. In 1836 Government sanctioned an additional payment of Rupees 2,034-13-2, making in all 8,050-9-6, or 8,112-9-3, inclusive of the cost of packing materials. When this payment was actually made to Poottien in that year, Rupees 6015-12-4 ought to have been debited to advances, for it was the amount with which it was originally credited, charging the rest to "Profits;" but by an oversight, the whole amount sanctioned was debited to "advances," thus increasing the expenditure under this head without a corresponding credit, which should now be rectified.

From Board 25th April 1833.
To do. 14th October 1834.
From do. 25th February 1836.
To do. 23rd June 1836, No. 48.
From Board to Government. 7th July 1836, No. 370.
Extract from Minutes of Consultation 22d July 1836.

8. The collective amount of the several items above adverted to, is Rupees 4,569-4-6, as pointed out in the memorandum, of which two distinct sums should be deducted, viz., the first is an extra credit to "Advances." It has been occasioned from a mistake in the preparation of the account. The carriage hire of 844½ bullock loads, and five additional bundles of tobacco, received into the depôt in February 1846, was 197-7-7 but by the error of the copyist, the

number of loads were taken for Rupees, and the bundles for pice; the amount being credited in the journal for that month, at 884-8-5 instead of 197-7-7, and causing thereby an extra credit of 687-0-10. The second item of 99-10-11, is also probably of the same character; but as the transactions connected with the former monopoly extend over a period of many years, I have been utterly unable to ascertain its real nature; in fact, considering the smallness of the amount, a thorough sifting of the accounts, which would take too much time and labor, appears to me inexpedient.

9. Excluding these two sums, which aggregate Rupees 786-11-9, the net balance to be accounted for amounts to 3,782-8-9, for the remission of which, under the explanation above afforded, I request the Board of Revenue will be good enough to obtain the sanction of Government.

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ENC. 1.

ABSTRACT.—Memorandum of items forming the amount of Rupees 3,782-8-9, remaining unadjusted under the head of advances for tobacco, &c., in the district of Coimbatore.

Rev. Depart.

№ 1724.

Proceedings of the Madras Government

Under date the 20th December 1859.

Read the following Proceedings of the Board of Revenue.

Submitting with the Board's recommendation a letter from the Collector of Coimbatore requesting to be authorized to write off to Profit and Loss the sum of Rupees 3782-8-9 still remaining unadjusted in his accounts under the head of advances for tobacco.

(Hereunder 25th Nov./59 № 4810)

Agreeably to the recommendation of the Board of Revenue the Honorable the Governor in Council grants authority for writing off to "Profit and Loss" the sum of Rupees 3782-8-9) Three thousand, seven hundred and eighty two, annas

Enclosure No 1 to the Proceedings of the Govt. of Fort St. G. dated 25th Nov. 1859 No 4810

21. 82.

Extract from the Minutes of Consultation of the Board of Revenue dated 29th Nov. 1859 No 3782

Agreeable to the recommendation of the Board of Revenue the Collector of Coimbatore is authorized to write off to "Profit and Loss" the amount of Rupees 3782-8-9 remaining unadjusted in his accounts under the head of advances for tobacco

annas eight and pice nine
which remains unad-
-justed in the accounts of
the Collector of Coimbatore
under the head of "Advances
for tobacco" fee.

2. Mr. Thomas' letter
which accompanied the
Board's Proceedings indicates
an unsatisfactory
state of the Accounts. The
papers will be furnished
to the Accountant General
and that Officer will adopt
early measures to bring to
adjustment
all old outstanding ad-
-vances.

6 Copies
for
The Board of Revenue
1st Accountant Genl
2nd Civil Auditor

Revenue 1859 Depart.t
Pro: of Gov.t 20.th Decr

No. 1724.

Pro: of the Madras Gov.t
Dd 20.th Decr./59.

Writing off Rs 3782-
8-9 remaining unadjusted
in the accounts of the
Coimbatur Collector under
the head of "advances
for tobacco" &c.a-

DD 8.a Lw 15-16
26-7-1836

Copy with Encls to
acct.s and 20.th Dec./59

No. 100 & 101.