M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1107		Press ~~Mis.~~
47-48		
Dated	5-7—	1860.

Not to be folded or roughly handled

No. 47. Read the following Proceedings of the Board of Revenue, dated 1st June 1860, No. 2,629 :—

Read Proceedings of Government, dated 31st October 1859, No. 1,474:—

(In Con., 1st November 1859, No. 5,421.)

1. In the above Proceedings Government call for explanation as to the cause of the discrepancies observable between the Returns prepared by the Board and by the Accountant General, of the Revenue derived from Land and from Salt and Ábkárí in the several Faslis. On the receipt of these Orders the accounts kept by the Accountant General were obtained, and a careful examination of them has been instituted in the Board's Office. The explanatory Statement, which is herewith submitted, will show how these differences arise. The result of the examination now made the Board proceed to notice.

2. The Returns of the Accountant General, from which Land Revenue totals were extracted by Government, in the abstract appended to their Proceedings above referred to, include the collections of Extra Revenue and Extraordinary, while the sums taken from the Board's Demand, Collection, and Balance Statements represent only Land Revenue Collections, exclusive of the items Extra Revenue and Extraordinary above referred to ; the former of these two items consists of collections of concealed cultivation, sale proceeds of trees, fines and several other items, and the latter is composed of recoveries of advances for cultivation and repairs, and of charges for sequestered Zamíndáris, receipts on account of Government plantation, sales of land and refunds of Revenue charges. It will thus be seen that the inclusion of these two items in one, and their exclusion from the other Return, is the chief cause of the differences arising between the two documents.

3. Deducting, however, the Collections of Extra Revenue and Extraordinary above referred to from the entire Land Revenue, as given in the Accountant General's Return, differences to a certain extent are still observable. This is owing to certain items having been incorrectly entered either in the Accountant General's, or Board's Returns, or improperly omitted. These particulars are given in the accompanying Statement, and they will be briefly noticed here.

* *Deduction in Column 7.*			
1. *Rupees*	180 *in Fasli*	1263.
2. *Rupees*	222 *in* ,,	1265.
3. *Rupees* 32,453 *in* ,,		1267.
4. *Rupees* 37,515 *in* ,,		1268.

4. Column 7 of the Statement shows the sums* which do not properly belong to Land Revenue, and should, therefore, be excluded from it. The first sum is composed of an item of Extra Revenue in Rájahmundry and does not come under the head of Land Revenue. The second sum is of the same nature. The third sum consists of Rupees 32,091 being the collections of toll on Cochrane's Canal, which were carried to the credit of Extra Revenue in the accounts furnished to the Board, and 362 Rupees composed of some sundry items of Extra Revenue in Tanjore, Bellary, &c. The last sum comprises the same Canal collections to the extent of Rupees 34,598, Rupees 2,831 collections on account of the Local Fund, and Rupees 86 on account of Extra Revenue.

5. Column 8 of the Statement includes certain other deductions to be made from the Accountant General's Statement. The first sum is the Revenue collected on account of the Púdúr Muttha in Trichinopoly and entered in the Board's accounts of Fasli 1261, as it was realized in that year. It is, therefore, added in column 13 opposite to Fasli 1261, as properly belonging to that year. The second is a sum to be deducted from the Land Revenue in Bellary, and probable represents the collections in certain Táluqs transferred from that District to Kurnool. The accounts of both these Districts underwent revision under the Orders of the Board, the balances of the transferred Táluqs not having been correctly adjusted by these Collectors. For the same reason a sum of Rupees 4,144, entered in column 13, is omitted from the Land Revenue of Kurnool, in the Accountant General's Return.

1. *Rupees* 4,027 *in Fasli*		1262.
2 *Rupees* 300 *in* ,,		1268.

6. The sums entered in column 11 are those which in the Accountant General's Statement ought to have been entered under Land Revenue instead of Extra Revenue. They

consist chiefly of collections on account of Karanams' Fees, &c., resumed by Government in certain Paleyams of Nellore, and the rent of Government plantations in Bellary, both which properly belong to Land Revenue. From Fasli 1266, the sales of Amendevi Coir in Canara are included in the Board's Statements under Land Revenue, but in the Accountant General's Statement they are excluded from it and credited to a seperate head. It is for these reasons that the additions in column 11 from Faslis 1266 to 1268 appear large.

7. The two sums entered in column 12 require no particular remark. They are collections on account of "Small Farms and Licenses," which head was abolished from Fasli 1265 as a seperate head of account under the Orders of Government. Portions of these sums which belong to land Revenue, appear to have been excluded from it in the Accountant General's Statements for Faslis 1265 and 1266, and carried to the head of "Small Farms and Licenses."

Extract Minutes Consultation, 4th September 1856, *No.* 941.

8. The deductions to be made from the figures in the Board's Statements are given in columns 17 to 19. The sums entered in column 17 which were improperly included under Land Revenue are given in the margin. The first appertains to small Farms and Licenses in Salem, and the second to Extra Revenue in Kurnool. The third comprises 179 Rupees being refunds of Land Revenue in Rajahmundry, and Rupees 106 being Extra Revenue in Salem. Of the fourth sum Rupees 35,713 belong to Local Fund in Malabar, and the remainder appertains to Extra Revenue in North and South Arcot. The last sum is the collection on account of Extra Revenue, which was erroneously credited to Land Revenue in Bellary.

1. *Rupees* 36 *in Fasli* 1260.
2. „ 3,462 *in* „ 1261.
3. „ 285 *in* „ 1265.
4. *Rupees* 35,875 *in Fasli* 1266.
5. „ 808 *in* „ 1268.

9. The sum of Rupees 8,260 entered in column 18 of the Statement is the amount of compensation granted to certain Zamíndárs in Tinnevelly on account of the resumption of the Muhtarafa Revenue in their Estates under the authority of Government, dated 22nd November 1853, No. 1,303. This amount is included in the Peshkash and separately disbursed as Muhtarafa compensation, but in the Return furnished to the Accountant General, it is deducted from the Peshkash. In paragraph 15 of the Board's Circular, dated 2nd September 1859, instructions were issued to the Collector to follow the latter course, viz., deduct the Muhtarafa compensation, once for all, from the Peshkash.

In Con., 28th November 1853, *No.* 3,069.

10. The large sum of Rupees 50,957 entered in column 19 consists of Rupees 10,998 being remissions incorrectly included in the Land Revenue Collections, and of Rupees 39,959 being the amount originally included under the head of "not permanently settled" in excess of the actual collections, but revised after the General Statement of collections was despatched to Government from the Board's Office.

11. The only items of additions to be made to the collections entered in the Board's Statement are given in column 22. The first sum of 5 Rupees is the difference which arose by compounding fractions of a Rupee. The second sum of Rupees 8,051 is the amount of collections from the Ánamalai Forest in Coimbatore which was carried to Extra Revenue instead of Land Revenue. The last sum of Rupees 2,288 is of the same nature, being the collections of some forests in Salem.

12. Salt and Ábkari.—The differences in the Salt and Ábkárí Revenues are also mainly owing as in the case of Land Revenue to the inclusion in the Accountant General's Returns of certain sums realised under the head of Extra Revenue and Extraordinary, which are generally omitted in the Board's Demand, Collection and Balance Statement. Besides this in Fasli 1263 a sum of Rupees 12,670, being the value of Salt supplied to Madras by the Collector of Nellore, is omitted in the Accountant General's Statement, and certain small sums, properly belonging to the head of Extra Revenue and Extraordinary collections, were wrongly inserted under the regular heads. Similar slight discrepancies are also found to have crept in the Statement furnished by some Collectors to the Board.

Proceedings of the Madras Government, Revenue Department, 5th July 1860.

13. It will be seen from the above explanation that the differences between the Accountant General and Board's Returns arise chiefly in consequence of some Collectors including certain items in the accounts furnished to the former, which are omitted in those sent to the latter and *vice versa*. Some of the errors committed by the Collectors are discovered when the annual Settlement Accounts are prepared, and some are rectified in the Board's General Returns, while others are pointed out to the Collectors if they involve numerous alterations. It is for this reason that the figures entered in the Board's General Statement of Collections for the last month of each Fasli, vary also in some Faslis from those given in the annual Statements rendered by the Board.

Vide Extract Minutes Consultation, 14th, in Con., 29th October 1858, *No.* 4,649.

14. In his letter to Government, dated 28th September 1858, the Accountant General undertook to examine the accounts of his Office with those of the Board from the commencement of Fasli 1268. According to the suggestion made by him and approved of by Government in paragraph 3 of Extract *In Con, 29th October* 1858, *No.* 4,649. Minutes Consultation, dated 14th October 1858, No. 1,404, the Board forwarded to that Officer with their letter, dated 12th October 1859, No. 4,115, the Statements of Demand, Collection and Balance received by them from the several Collectors for the last month of Fasli 1268. The result of the examination has not yet been communicated to them. The Board have, however, reason to believe that the Accountant General's examination of the accounts furnished to himself and the Board, will lead to the discovery and rectifications of the difference now existing in them, and also to the prevention of such discrepancies in the future accounts of the Collectors. Whenever errors are discovered in the examination of the Collector's accounts in the Board's Office, and pointed out to the Collectors for correction, a copy of the Board's Proceedings is now communicated to the Accountant General, in order that corresponding alterations may be made in the accounts furnished to him.

(A true Copy and Extract.)

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

No. 48. Order thereon, 5th July 1860, No. 1,107.

1. The Board of Revenue have bestowed much pains on the investigation of the causes of the many discrepancies noticed in the Order of October 31st, 1859, No. 1,474, between the Collector's Revenue Statements as furnished to the Board and to the Accountant General. They have traced out those causes; and find them to consist in certain items being included by some Collectors in their Statements as furnished to one of the two authorities, and omitted in the other.

2. Such discrepancies ought not to occur; and the Government trust that the means now adopted by the Board and the Accountant General will effectually prevent them for the future. Returns purporting to represent the same thing ought invariably to tally, whether sent to the Board or to the Accountant General; and all corrections made by either Office should be under fixed and recognized rules, and should be communicated to the other Office. If these rules are adhered to, and if the two Officers hold free intercommunication, such discrepancies can hardly happen hereafter.

(Signed) J. D. BOURDILLON,

Secretary to Government.

Copy in Letter to Govt
of 31st January 1861 No. 25

514 12

Enclosure No. 1 in the Proceedings of the Board of Revenue to the Secretary to Government Revenue Department dated 1st June 1860 No. 2629.—

R. 1212/60

Pross. July. 1861

Explanatory Statement of the difference between the Accountant General's and the Board's Returns under Heads of Land Salt and Abkarry from— fasli 1259 to 1268.

Revenue Dept.

No. 1107

Proceedings of the Madras Govt.
Under date the 3rd July 1860

Read the following
Proc[s] of the Bd of Revenue

Submitting the explanation regarding Govt. as to the cause of the discrepancies observable between the Returns prepared by the Bd & by the Acct Genl of the Revenue derived from Land & from Salt & Abkary and the Genl Statistics -

(Forwarded 1st June 1860
No. 2629)

The Board of Revenue have bestowed much pains on the investigation of the causes of the many discrepancies noticed in the orders of Oct. 31/59, No. 1414/4, between the Collrs Revenue Statements as furnished to the Board and to the Accountt General -

They have traced out those causes, and find them

them to consist in certain items being included by some Collrs. in their Statements as furnished to one of the two authorities, and omitted in the other. —

2. — Such discrepancies ought not to occur; and the Govt. trust that the measures now adopted by the Bd. & the Accountt. Genl. will effectually prevent them for the future. Returns purporting to represent the same thing ought invariably to tally, whether sent to the Board & to the Accountt. General; and all corrections made by either office should be understood and recognized rules, and should be communicated to the other office. If these rules are adhered to, such discrepancies can hardly happen hereafter. —

J. W. A.

* and if the two offices hold free intercommunication,

11 Copies. Board of Revenue Ceiling 6
1 " Accountant General. "

Copy in a Letter to Engd
Dy 31st Janry 1861 No. 25.

Revenue 1860 Deptt.
Pro: of Govt for July

No. 1107.

Pro: of the Madras Govt.
Dy 5th July 1860.

So 100
31-10-8·9

25·26
9-7-5·6

24·25·
22-11-5·3

38·34
17-10-5·8

Nos 47 & 48.

On the explanations of the causes of the discrepancies noticed between the Collectors Revenue Settlements as furnished to the Board and to the Accountant General.