M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2386 Press / ~~Mis.~~

200-201

Dated 13—12— 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 13th December 1860.

No. 200. Read the following Proceedings of the Board of Revenue, dated 26th October 1860, No. 4,930:—

Read letter from the Collector of South Canara, dated 30th July 1860, No. 120.

(In Cons., 4th August 1860, No. 3,816.)

In Cons., 1st June 1860, *No.* 2,584.

1. Resolved that the foregoing letter be submitted to Government with reference to their Order, dated 31st May 1860, Revenue Department, No. 898.

The Collector fully explains the cause of the difference noticed by the Accountant General in the Canara Forest accounts. From columns 8 to 10 in the Statement submitted by the Collector, it will be seen that certain sums, which were included in the Forest accounts furnished to the Board, have been omitted by the Accountant General in the Comparative Statement given by him in his letter, apparently for want of details in his Office. Formerly the Forest revenue was carried partly to the credit of Extra Revenue, and partly to the credit of small Farms and Licenses. It is only from July 1857 that it has been credited to Land Revenue under the orders of Government. Collections of arrears of the previous Faslies have been brought under the head of Balances of Land Revenue in the accounts furnished to the Accountant General; and this Officer, therefore, had no means of obtaining full particulars from his accounts; hence the difference between his and the Board's accounts, which latter were made out from the accounts current submitted by the Collector according to the form prescribed by Government.

2. The figures given by the Board in paragraph 32 of the Board's Proceedings, dated 18th February 1860, No. 886, include an uncollected balance of Rupees 9,928-1-5, as the former practice of the Collector was to show as net revenue, the whole demand after deducting charges without reference to the actual collection. From 1858-59, this practice was discontinued, and the proper system of exhibiting the collections and charges separately in the accounts was established, but in that year no charges were entered under the proper head, but remained under advances, as they were not passed by the Civil Auditor, and, therefore, could not be brought to account according to the new Bengal system. They were, however, entered as usual in the accounts submitted to the Board. This is another reason for the difference between the Board's and Accountant General's accounts.

	Rs.	A.	P.
As per column 11 *of the Collector's Statement*.....	5,14,143	2	4
Deduct Establishment, &c., charges in 1858-59, *not entered in the Collector's account sent to the Accountant General*.....	34,325	7	9
Remainder...	4,79,817	10	7
Add balance remaining uncollected on 30*th April* 1859...	9,928	1	5
	4,89,745	12	0

3. The net profit of Rupees 4,89,745-12, as shown by the Board in paragraph 33 of their Proceedings, dated 18th February 1860, is found to correspond as shown in the margin, with the statement now submitted by the Collector, and it may, therefore, be safely assumed as having been realized and brought to the credit of Government with the exception of Rupees 9,928-1-5, which remained uncollected on 30th April 1859, as already stated.

(A true Extract.)

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

No. 201. Order thereon, 13th December 1860, No. 2,386.

The explanation furnished by the Collector of South Canara for the difference in the two sets of Forest accounts furnished to the Accountant General and Board of Revenue as noticed in Mr. Harrison's letter dated 21st May 1860, No. 32 is satisfactory, and the marginal note in paragraph 3 of the Board's Proceedings makes the subject fully clear. Copies of these papers will be furnished to the Accountant General for his information.

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

In Con. 4th August 1860, No. 3,816.

From J. FRASER, Esq., Collector of SOUTH CANARA,
dated Mangalore, 30th July 1860, No. 120.

With reference to the Proceedings of the Board, dated the 18th ultimo, No. 2,884, I have the honor to state that the large difference of Rupees 56,436-1-2 shown by the Accountant General in a Comparative Statement drawn out by him between the Forest Revenue (from Fusly 1263 to the close of the official year 1858-59) as reported to the Board and the entries in accounts furnished to him, arises merely from the manner in which that comparison is made.

2. As the Board are aware, the principle observed in the district up to 30th April 1858, was to bring to account only the net revenue after deducting charges. This amount was taken as the demand of each year and the sums realized as the actual collections, the uncollected portion of the demand so exhibited being shown as the outstanding balance. In Fusly 1267, or in regard to the accounts prepared from July 1857 to April 1858, the amount actually realized (minus charges) was taken as both the current demand and collections for that period, and the same principle has been followed since, with this difference, that the gross revenue is credited and the gross amount of charges debited in the accounts, which is in accordance with the Orders of Government, and the course laid down by the Account General in his letter dated 8th June 1858, No. 267, addressed to this office.

3. Accompanying is a Statement of Accounts from Fusly 1263 to the end of the past official year 1858-59, as given in the financial returns sent periodically to the Board of Revenue and the Accountant General. Column 9 of this statement shows those sums which were collected upon licenses granted for cutting and collecting wood from the public forests, and which were considered to form one of the items of forest revenue, and so accounted for in the Annual Account Current furnished to the Board. It did not, however, appear separately in the journals sent to the Accountant General, the revenue so collected having been brought to account in them under the head "Small Farms and Licenses" as was usual until Fusly 1266, when this head was abolished from accounts, and all that used to come under it, except Ferry Funds, brought to account under the head of "Land Revenue."

4. Again, column 10 shows a total of Rupees 17,711-15-4 which was included in land revenue under instructions from the Accountant General, and which that officer could not distinguish to be forest revenue, from the accounts before him.

5. The outstanding balance shown by the present statement is part of the balance outstanding at the close of Fusly 1266, to which is also due the sum uncollected at the end of April 1858, and the marginal entries show how it has been since adjusted in the accounts of this office.

	Rs.	A.	P.
Balance of 1266.	9,928	1	5
Deduct subsequent collections remitted in June 1859 under authority. ...	1,925	3	4
Collected in June 1859.	66	0	0
„ July „	5,849	10	7
„ Sept. „	1,740	0	0
	9,580	13	11
Balance on the 31st December 1859, transferred to North Canara.	347	3	6

6. As stated before, the charges up to 30th April 1858 were deducted from the gross revenue and the net receipts only carried to the credit of Government. The expenditure thus subtracted in the Accounts Current furnished to the Board, did not appear at all in the monthly journals furnished to the Accountant General; while on the other hand the pay of the fixed conservancy establishment shown by the journals from which the Accountant General has extracted his Comparative Statement, did not appear in the account furnished to the Board. The charges as shown therein, are the expenses for bringing out the wood that has been cut to the coast. Under the former system of management, these sums did not require audit, under that which obtains now, they will be submitted regularly for audit.

7. I beg further to add, that though in the accounts for 1858-59, the principle of debiting regularly the gross revenue has been introduced as above stated, still from the peculiar way of

making up the accounts sent to the Accountant General which existed up to 30th April 1860, the amount of expenditure for that year amounting to Rupees 34,325-7-9, shown in the Account Current sent to the Board, finds no place in the Treasury account sent to the Accountant General, except under the head of "Advances on account of Salaries, Establishment and Pensions," because the bill for the amount was not passed by the Civil Auditor by the time the accounts for April 1859 were closed and sent to the Accountant General.

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Enc. 1.

Abstract.—Statement showing the forest Revenue of the Canara Collectorate and the manner in which the same has been accounted for.

Exd. J. Tulloch.

No. 4,930.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th October 1860.

Read letter from the Collector of South Canara, dated 30th July 1860, No. 120.

(In Cons., 4th August 1860, No. 3,816.)

In Cons., 1st June 1860, No. 2,584.

1. Resolved that the foregoing letter be submitted to Government with reference to their Order, dated 31st May 1860, Revenue Department, No. 898. The Collector fully explains the cause of the difference noticed by the Accountant General in the Canara Forest accounts. From columns 8 to 10 in the Statement submitted by the Collector, it will be seen that certain sums, which were included in the Forest accounts furnished to the Board, have been omitted by the Accountant General in the comparative Statement given by him in his letter, apparently for want of details in his Office. Formerly the Forest revenue was carried partly to the credit of Extra Revenue, and partly to the credit of small Farms and Licenses. It is only from July 1857 that it has been credited to Land Revenue under the orders of Government. Collections of arrears of the previous Faslies have been brought under the head of Balances of Land Revenue in the accounts furnished to the Accountant General; and this Officer, therefore, had no means of obtaining full particulars from his accounts; hence the difference between his and the Board's accounts, which latter were made out from the accounts current submitted by the Collector according to the form prescribed by Government.

2. The figures given by the Board in paragraph 32 of the Board's Proceedings, dated 18th February 1860, No. 886, include an uncollected balance of Rupees 9,928-1-5, as the former practice of the Collector was to show as net revenue, the whole demand after deducting charges without reference to the actual collection. From 1858-59, this practice was discontinued, and the proper system of exhibiting the collections and charges separately in the accounts was established, but in that year no charges were entered under the proper head, but remained under advances, as they were not passed by the Civil Auditor, and, therefore, could not be brought to account according to the new Bengal system. They were, however, entered as usual in the accounts submitted to the Board. This is another reason for the difference between the Board's and Accountant General's accounts.

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3. The net profit of Rupees 4,89,745-12, as shown by the Board in paragraph 33 of their Proceedings, dated 18th February 1860, is found to correspond as shown in the margin, with the statement now submitted by the Collector, and it may, therefore, be safely assumed as having been realised and brought to the credit of Government with the exception of Rupees 9,928-1-5, which remained uncollected on 30th April 1859, as already stated.

(A true Extract.)

Secretary.

To J. D. Bourdillon, Esq., Secretary to Government, R. D.

Copy to J. Fraser, Esq., Collector of South Canara.

Exd. J. Wright.

R 31st May 1860 No 190-91

No 200 & 201.

64 Dec. 86

Rev 1860 (16) Department
Proc. of Govt for December
No 2181

Proceedings of the
Board of Revenue

Dated 26th }
Desp. 2 Nov } October 1860
Rec. 3 Dec.
Encl. 1 with 1 Ol. Encl.

No 4930

Submitting with the
Board's observations a
letter from the Collector
of South Canara explaining
the cause of the difference
noticed by the Accountant
General in the Canara
Forest accounts.

No 2386. 13th December

Written Order

No 2386

The explanation
furnished by the Collector of
South Canara for the differen
in the two sets of Forest accou
furnished to the Accountan
General and Board of Revenue
as noticed in Mr Harrison's
letter of 21st May 1860 No 3
is satisfactory, and the marginal
note in para 3 of the 13th Proc
matters the subject fully clea
Copies of these papers will be
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General for his information

Feb 8th Rec.
13th Dec. 1860
12
Board of Rev Dis. No 14
3 enclosures with papers

J. D. S