M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 747	Press ~~Mis.~~
132-133	
Dated 9—5—	18 60.

Not to be folded or roughly handled

No. 132. Read the following Proceedings of the Board of Revenue, dated 27th March 1860, No. 1,546 :—

Read letter from the Collector of Chingleput, dated 15th December 1859, No. 459, affording the required explanation regarding the Erumbali Srotriyam.

(In Con. 17th December 1859, No. 6,275.)

In Con. 26th January 1852, *No.* 101.

In Extract Minutes Consultation, dated 13th January 1852, Revenue Department, No. 48, Government, on the recommendation of the Board of Revenue, granted authority for the resumption of the five-sixth shares of the Srotriyam village of Erumbali in the Chingleput District, on account of arrears of revenue, and sanctioned the remission of the balances outstanding against the proprietors. The remaining one-sixth share subsequently fell in arrear and on the application of the Collector, the Board in their Proceedings of 8th September 1857, authorized him to give the usual notice, allowing a month's time for payment of the arrears.

In Con. 9th August 1858, *No.* 3,374.

2. In his letter, dated 24th July 1858, the Collector when reporting on the Srotriyam balances, requested authority to incorporate this one-sixth* share with the Government villages, as it was very unprofitable to the proprietor, and to write off the outstanding balance amounting to Rupees 30-7-1, which had accrued before its attachment. He at the same time forwarded a Statement of interest charged on arrears of this and other Srotriyam from Fasli 1256 to Fasli 1262, but never realized, as the amount had not been credited to any head of account, and he requested sanction for its remission. This led to further correspondence and the Board in their Proceedings of 20th September 1858 called for certain particulars in regard to this interest, and the Collector was requested to explain how it was that the demand appeared only in the Táluq accounts, and had never been transferred to his own, and whether there were any other items similarly omitted in the Húzur accounts.

* *Incorrectly stated as* ¼, *which the Collector afterwards admitted it to be so.*

3. The letter recorded at the head of these Proceedings is in reply to the above case. The Collector now submits a detailed Statement showing the amount of interest which has accrued on different Estates, the sums realized thereon, and the balance outstanding against them. He states that the interest has never been even demanded from the proprietors, but that he has now ordered it to be realized wherever possible, and that such sums only as may be found irrecoverable will be hereafter recommended to be struck off. The Board are surprized that the interest accruing during such a long period should never have been demanded, and that the Collector should have originally recommended it for remission under such circumstances, without making any attempt to realize it.

4. As regards this demand not appearing in the Húzur accounts, the Collector asserts that not only this but also certain others entered in the Statement have heretofore only appeared in the Táluq accounts ; that these items extend from Faslis 1244 to 1261, or nearly eighteen years, and that the object of retaining them in the Táluq accounts and not transferring them to the Húzur for so many years is not apparent. This circumstance shows the great want of care and attention on the part of the Account Department of the Collector. Had the Táluq accounts undergone proper scrutiny in the Húzur, as ought to have been the case, this could not have happened, and the omission of these items year after year must have been detected.

5. As it, however, appears from the Collector's present letter that the items which have thus been omitted hitherto have now been brought to demand in the Húzur accounts, and that Orders have been issued for their realization as far as practicable, the Board will not remark any further on the subject, but they hope that greater care will henceforth be taken in the examination of the Táluq accounts, and that errors of this kind will not again occur.

6. The only other point requiring notice is the recommendation of the Collector to resume the remaining one-sixth share of the Erumbali village. Under the circumstances already stated, the Board request the sanction of Government for the final resumption of this share, and for writing off the accounts of Chingleput the balance of Rupees 30-7-1, which has accrued against this portion of the Srotriyam while it was in possession of the proprietor, who, the Collector states, is desirous of being relieved of the Estate which he finds unprofitable.

7. The Board request the Acting Collector to ascertain and report in what condition the other five-sixth of this village now are.

(A true Extract.)

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

No. 133.

ORDER THEREON, 9th May 1860, No. 747.

1. The Governor in Council sanctions the resumption of the remaining one-sixth share of the Srotriyam village of Erumbali in the Chingleput District, for arrears of Revenue and grants permission for writing off the Accounts the balance of Rupees 30-7-1 now outstanding against this portion of the Srotriyam.

2. The Collector originally recommended the remission of the interest in question because there was "no possibility of recovering it;"* but it now appears that no effort had been made to recover it, not even a simple demand had been made.

* *Letter, July 24th, 1858, No. 230.*

3. The Government join in the condemnation pronounced by the Board on the lax mode of account keeping which appears to have prevailed in Chingleput. The very objectionable plan of leaving items of demand in the Táluq Accounts without bringing them into the District Accounts opens a wide door to fraud, and it is very probable that much fraud has actually taken place in this way. The Board will remember that a few years ago a similar practice was found to have long prevailed in Cuddapah, viz., that of wholly omitting the Siwái Jama balances from the Accounts sent to their Office.

4. The fourth paragraph of the Collector's letter seems to indicate another objectionable practice, viz., that of keeping such items as the Ináms of "unworshipped Pagodas" and resumed Ináms, in a separate or deposit Account. This practice also, which has frequently been condemned, affords facilities for fraud, and should be everywhere put a stop to.

5. The Board will now ascertain whether any such irregular practices as those above noticed now prevail in any other District, and will put an immediate stop to any such found to exist. The Deputy Collectors in charge of the Treasury and Accounts should be made to understand that it is their duty to make themselves familiar with the Accounts and to bring all such irregularities to the knowledge of the Collector, and that they will be held responsible for failure to do so.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 3549.

Extract from the Proceedings of the Board of Revenue, dated 20th September 1858.

In Con. 20th Sept. 1858. Read letter from the Collector of Chingleput, dated 13th August 1858.

(Here enter No. 264.)

In Con. 26th Jany. 1852. On referring to Extract Minutes Consultation 13th January 1852, No. 48, R. D., the Board find that sanction was therein granted for the resumption on account of arrears of $\frac{5}{6}$ of

In Con. 9th August 1858. the Erroombalee Shrotrium village, and not $\frac{3}{4}$ as stated by the Collector in his letter dated 24th July last. Mr. Shubrick is requested to explain this discrepancy.

2. As regards the arrears of interest which Mr. Shubrick recommends for remission, the Board require fuller information shewing on what Estates the amount has accrued, and whether any Interest at all has been paid by their Proprietors. It will be open to the Collector to recommend remission in any particular case; but the demand is in itself just and lawful, and its indiscriminate abandonment seems uncalled for. The Board do not gather whether payment has ever been demanded, and request information on this point also.

3. The Collector will also explain fully how this demand appears only in the Talook accounts, and has never been transferred to his own; and what precautions are taken to prevent such demands being wholly lost sight of, or even being realized from the debtors without being credited to Government. He will also state whether any other demands are similarly allowed to appear only in the Talook or village accounts and how the practice originated.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

C. J. SHUBRICK, Esq., *Collector of Chingleput.*

IN CON. 17TH DECEMBER 1859, No. 6275.

From C. J. SHUBRICK, Esq., Collector of CHINGLEPUT,
dated Saidapet, 15th December 1859, No. 459.

Referring to paragraph 1 of the Board's Proceedings of the 20th September 1858, No. 3549, I have the honor to state that they are right in describing $\frac{5}{6}$ths instead of $\frac{3}{4}$ths of the Irumbili shrotrium as having been resumed in Minutes of Consultation, No. 48, of the 13th January 1852.

2. Adverting to paragraph 2, I beg to enclose a detailed statement shewing the amount of interest accrued on different estates, the sums realized thereon, and the balance outstanding against them. It will be seen that the original demand of Rupees 386-11-2, has been reduced to Rupees 300-9-1. At the time of writing my letter of the 13th August 1858, the demand amounted to Rupees 306-7-4, and as the estates on which it was due had been made over to their proprietors when the arrears of peshkash had been wiped off, I recommended that the demand for interest might be remitted. I have, however, now on its appearing that the proprietors had never been called upon to pay it, ordered it to be realized wherever possible, and such portion only as is found to be irrecoverable will I recommend to be struck off in my next jamabandi report.

3. As regards paragraph 3, this demand, as also certain others entered in the accompanying statement, have heretofore only appeared in the taluq accounts, the huzur accounts containing the collections only. The Board will perceive that these items extend from Fasli 1244 to 1261 or nearly 18 years. The object of retaining them in the taluq accounts, and not transferring them to the huzur accounts for so many years, is not apparent. Out of Rupees 1,188-7-3 entered in the statement as inams and meras of unworshipped pagodas between Fasli 1257 and 1261, inams on which arrears to the extent of Rupees 980-8-1 had accrued were restored on enquiry to those institutions where the services had been subsequently celebrated, while Rupees 207-15-2 are due on inams finally resumed in consequence of their services having altogether ceased.

4. The sum of Rupees 158-9-11, being the proceeds due from Faslis 1244 to 1258, on certain unclaimed inam lands resumed in Fasli 1259, has been ordered to be realized from the parties who cultivated the inams in the Faslis in question. It must, however, be remarked that the sums outstanding under both these two heads of unworshipped pagodas and resumed inams, have been reported by the different tahsildars to be mostly due from pauper and deceased ryots.

	Rs.	A.	P.
* Interest	300	9	1
Proceeds of inams attached to unworshipped pagodas.	1,188	7	3
Proceeds of unclaimed inams resumed and incorporated with Government lands.	158	9	11
	1,647	10	3

5. These three items* which have been heretofore thus exceptionally treated have now been ordered to be brought to demand in the huzur treasury accounts, and orders have been issued to the tahsildars to collect them as far as practicable. Such portion only as is eventually found to be irrecoverable, I will recommend to be struck off in my next jamabandi report.

6. Referring to paragraph 2, of my letter of the 24th July 1858, No. 230, I request permission to resume the remaining $\frac{1}{6}$th share of Irumbili and to strike off the balance of Rupees 30-7-1, now standing against it.

—

ENC. 1.

ABSTRACT.—Statement shewing the interest due on the balance of shrotrium peshkash in certain villages in the zillah of Chingleput.

—

ENC. 2.

ABSTRACT.—Statement shewing the proceeds of unclaimed inams and of inams attached to unworshipped pagodas.

Exd. J. Tulloch.

Rev. Dept.

No 747.

Proceedings of the Madras Government

Under date the 9th May 1860.

Read the following Proceed-
-ings of the Board of Revenue

Submitting a letter from the Collector of Chingleput and requesting the sanction of Government for the final resumption of the remaining one sixth share of the Enmbali erstiriyam village and for writing off the accounts of Chingleput the balance of Rs 30-7-1 which has accrued against this portion of the erstriyam

(Here enter 27th March 1860 No 546)

1. The Governor in Council sanctions the resumption of the remaining one sixth share of the Sroteriyam village of Enmbali in the Chingleput District, for arrears of Revenue and grants permission for writing off the accounts the balance of Rs 30-7-1 now outstanding as against this portion of the Sroteriyam.

2. The Collector originally recommended the remission of the interest in question because there

Extract of a letter from the Board of Revenue dated 24th March 1860 No 1540

To the Collector of Chingleput

Rec'd 1/4/60

Letter from the Collector of Chingleput dated 15th October 1859 No 4359 regarding Enmbali Khanderiam.

there was "no possibility of re-covering it;" but it now appears that no effort had been made to recover it, not even a simple demand had been made.

3. The Government join in the condemnation pronounced by the Board on the lax mode of account keeping which appears to have prevailed in Chingleput. The very objectionable plan of leaving items of demand in the Taluq accounts without bringing them into the District accounts opens a wide door to fraud, and it is very probable that much fraud has actually taken place in this way. The Board will remember that a few years ago a similar practice was found to have long prevailed in Cuddapah, viz- that of wholly omitting the

+ Letter, July 24th 1858 No. 230.

This word used to be spelt in 50 different ways in the Madras official correspondence - I have spelt it according to Wilson who has been prescribed by the Secretary of State as our standard. It is the common Hindustanee word

Sirdár - " "
" Ins'pr Sirdár ".
" besides that "

Sjirdár

the Sjirdár Jamma balances from the accounts sent to their office.

4. The fourth paragraph of the Collector's letter seems to indicate another objectionable practice, viz that of keeping such items as the inams of "unworshipped pagodas" and resumed inams, in a separate or deposit account. This practice also, which has frequently been condemned, affords facilities for fraud, and should be everywhere put a stop to.

5. The Board will now ascertain whether any such irregular practices as those above noticed now prevail in any other District, and will put an immediate stop to any such fraud to exist. The Deputy Collector in charge of the Treasury and accounts should be made to understand that it

it is their duty to make themselves familiar with the accounts and to bring all such irregularities to the knowledge of the Collector, and that they will be held responsible for failure to do so.

The Government must notice lastly that the present is the third occasion within a very few months in which they have had to remark on objectionable practices in the Chingleput District, more or less directly connected with the collection of arrears. This circumstance should be pointed out to the present Acting Collector, who will no doubt exert himself to correct all such irregularities.

34-38
16.1-8-2

Issued 8 Dec 1834

11 Copies. Board of Revenue
1 " Accountant General
3 " Civil Auditors