M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1198 — Press Mis.

144-145

Dated 13-6-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 12th June 1861.

No. 144. Read the following Proceedings of the Board of Revenue, dated 17th May 1861, No. 2,539:—

Read letter from the Acting Collector of Kurnool, dated 20th March 1861, No. 23.

(In Cons. 25th March 1861, No. 1,880.)

Read also letter from the Collector of Madras, dated 25th March 1861, No. 78.

(In Cons. 27th March 1861, No. 1,948.)

1. Resolved that the foregoing letters be submitted for the information and orders of Government.

2. These letters furnish the explanation called for in the Board's Proceedings, dated 6th March last, No. 1,260, regarding the discrepancies observable between the Revenue returns submitted by the above-named Collectors to this Office and to the Accountant General. The difference pointed out for Kurnool, viz., Rupees 15,362 is the Land Revenue balance of the Banganapalli Jáhgír for Faslis 1246 and 1248, retained through oversight in the accounts submitted by the Collector to the Accountant General. Mr. Minchin explains that at the time the balance accrued against the Ryots of the Jáhgír, it was under management for the benefit of the Jáhgírdár and his creditors, and though the amount was never due to Government, it was by a mistake included in the general demand in the Statement furnished to the Accountant General, and on the restoration of the Jáhgír in 1848, the whole original entry has been allowed to remain in the accounts, though properly it should have been excluded as all further interference with its affairs on the part of Government had ceased. The retention of the item so long in the accounts is thus clearly a culpable oversight, and the sanction of Government is requested for writing off the sum above shown, as also the Moturpha balance of Rupees 84-10-11 appertaining to the same Jáhgír to the head of "Profit and Loss" in the returns submitted by the Collector to the Accountant General.

Vide abstract entered in paragraph 3 of the Board's Proceedings, dated 6th March 1861.

1. Collections on account of Cochrane's Canal.
2. Retrospective demand of quit-rent.

3. The difference in Madras arises, as already stated, from the two marginal items having been included under the head of Land Revenue in the returns furnished to the Accountant General, while in those of the Board they were omitted. Mr. Cunliffe's explanation of the cause of the omission is far from satisfactory. In the returns, however, of July, and the following months of the current Fasli, the Board find that the omission has been supplied, and the Canal collections have been carried to the credit of "Land Revenue." The differences arising from this cause between the returns of this Office and of the Accountant General will, therefore, disappear in future.

4. As regards the quit-rent demand retrospectively charged, the Board find that the uncollected portion of it at the beginning of Fasli 1270 has not been credited to "Land Revenue" as directed by them, but to that of "Extra Revenue" minor head "Land." In the Statements submitted by the Collector to the Accountant General, the item is shown under the regular head "Land Revenue," and precisely the same course should be followed in the returns to this Office also. Mr. Cunliffe will please to cause the necessary alterations to be made in his return for the current month by entering the balance under "Land Revenue," and thus the present cause of difference between the two sets of accounts will be removed.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department, 13th June 1861.

No. 145. ORDER THEREON, 13th June 1861, No. 1,198.

1. Sanction is accordingly granted for writing off the following sums to "Profit and Loss' in the accounts of the Collector of Kurnool.

	Rs.	A.	P.
Balance of the Bunganapulli Jáhgír for Faslis 1246 and 1248.....	15,362	0	0
Moturpha balance.....	84	10	11
Total.....	15,446	10	11

2 These errors are very vexatious and cause much needless correspondence. Now that a Deputy Collector is attached to every Treasury they ought not to occur, and those already made should be promptly discovered and rectified.

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

IN CONS. 25TH MARCH 1861, No. 1,880.

From J. I. MINCHIN, Esq., Acting Collector of KURNOOL,
dated 20th March 1861, No. 23.

With reference to paragraphs 7, 8 and 9 of the Proceedings of the Board of Revenue, No. 1,260, dated 6th instant, I have the honor to forward the accompanying copies* of correspondence which took place on the Banganapully Jaghire being transferred to the management of the Kurnool Commissioner, and to state that there is nothing further on the records of this office to show the nature of the balance still outstanding in the accounts.

* 1 From the Agent to the Governor of Fort Saint George at Kurnool to the Principal Collector of Cuddapah, dated 21st May 1814, No. 36.
1 From the above Collector to the Agent, dated 8th June 1844, No. 198.
1 From the Head Assistant Accountant General to the above Collector, dated 4th March 1844, No. 814.
1 From the Head Assistant Accountant General to the Commissioner of Kurnool, dated 10th September 1844, No. 257.
1 From the Commissioner of Kurnool to the Acting Accountant General, dated 18th September 1844, No. 36.

2. Mr. Scott, the then Commissioner of Kurnool, objected to granting the credit in his accounts to the Collector of Cuddapah, as directed by the Accountant General, on the ground that the balance was not due to the Government who had not, and never had any claims against the Jaghire.

3. In reply, the Collector of Cuddapah stated that it was an outstanding balance against the ryots to be collected, or in due course written off to profit and loss under sanction.

4. Upon this explanation and the direction of the Accountant General, the required credit was granted in the accounts to the Collector of Cuddapah, and has remained ever sinc as an unsettled balance against this district.

5. At the time when the balance accrued against the ryots of the Jaghire, it was under management for the benefit of the Jaghiredar and his creditors, and could never have been considered a demand due to the Government. A small portion of the balance was even collected, but on the restoration of the Jaghire to the Jaghiredar in 1848, the whole original entry appears to have remained on the accounts through oversight.

6. The whole balance outstanding against the ryots of the Jaghire at that period, amounted to Rupees 91,955-4-10, as shown in the Agent's last Jamabundi Report for Fasli 1256, while the balance still figuring in the accounts refers only to Faslis 1246 and 1248, though the figures differ from the Statement appended to the Agent's report, Rupees 18-3-4 on account of the balance of Fasli 1246 having been collected in that very year, and the real balance on those Faslis at that period, amounting only to Rupees 14,985-14-9 instead of to Rupees 15,362 as at the time of the transfer from Cuddapah, and as still appears in the Accountant General's Statement.

7. It is clear that the entry of this balance in the general demand was originally an error, and that it has continued on the statement simply through oversight, and should at once be written off.

8. No further information is obtainable concerning the balance of Moturpha of Rupees 84-10-11 on account of the same Jaghire. This also was credited to the Cuddapah Collector in the accounts, on the transfer of the Jaghire to this district, and has remained as an unsettled balance ever since. It was never due to Government, and should never have been included in the Statement furnished to the Accountant General.

9. When the Jaghire was handed over to the late Nawab of Banganapully's personal management, all further interference with its affairs ceased on the part of the Government officers, and the collection of the whole outstanding balance due by the ryots of Rupees 91,955-4-10 was left to the discretion of the Jaghiredar.

10. With reference to the remark that the difference now under notice was pointed out as long ago as 7th October 1859, I have the honor to state that no such Proceedings of the Board can be found on the records of the office, and as I have joined the district since that period I can have no personal knowledge of its receipt.

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Enc. 1.

Abstract.—Copy of letter from the Agent to the Governor of Fort St. George at Kurnool to the Principal Collector of Cuddapah, dated 21st May 1844, No. 36.

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Enc. 2.

Abstract.—Copy of letter from the Principal Collector of Cuddapah to the Agent, dated 8th June 1844, No. 193.

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Enc. 3.

Abstract.—Copy of letter from the Head Assistant Accountant General to the Principal Collector of Cuddapah, dated 4th March 1844, No. 814.

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Enc. 4.

Abstract.—Copy of letter from the Head Assistant Accountant General to the Commissioner of Kurnool, dated 10th September 1844, No. 287.

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Enc. 5.

Abstract.—Copy of letter from the Commissioner of Kurnool to the Acting Accountant General, dated 18th September 1844, No. 36.

Exd. J. Tulloch.

Enclosure No. 1 in the Proceedings of the Board of Revenue to the Secretary to Government R.D. dated 17th May 1861 No. 2539.—

Extract.

Letter from the Acting Collector of Kurnool to the Secretary to the Board of Revenue dated 20th March 1861 No. 23 requesting the favor mentioned in the margin of the Board's Proceedings of the 5th instant No. 1805.

Exd. J. Tulloch.

In Cons. 27th March 1861, No. 1,948.

From B. CUNLIFFE, Esq., Collector of MADRAS,

dated Saidapet, 25th March 1861, No. 78.

Referring to paragraph 5 of the Board's Proceedings of the 6th instant, No. 1,260, desiring to know why the collections made on account of quit-rent and Cochrane's Canal were not credited under those heads in the statement sent to them, while they were so credited in the Return furnished to the Accountant General, I have the honor to inform you that the collections on account of quit-rent were included in the aggregate amount of "Land Revenue" entered under the head of "Extra Revenue." The collections made on account of Cochrane's Canal were omitted in the statement sent to the Board, under the mistaken notion that as the Canal was transferred to the charge of the Engineer's Department, the item should no longer appear in the Demand, Collection and Balance Statements; but since the re-transfer of the Canal in May last, the collections have been included in the Demand, Collection and Balance Returns, under the head of "Land Revenue."

See Return for July.

2. The balance remaining uncollected at the beginning of Fasli 1270, on account of quit-rent, has been already carried to account in the Demand, Collection and Balance Statement for July last.

Exd. J. Tulloch.

No. 2,539.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th May 1861.

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(In Cons. 25th March 1861, No. 1,880.)

Read also letter from the Collector of Madras, dated 25th March 1861, No. 78.

(In Cons. 27th March 1861, No. 1,948.)

1. Resolved that the foregoing letters be submitted for the information and orders of Government.

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(A true Extract.)

Secretary.

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

Copy to J. I. Minchin, Esq., Acting Collector of Kurnool.
" B. Cunliffe, Esq., Collector of Madras.

Exd. J. Wright.

1861 May 17th
Proceedings of the Board of Revenue
Secretary to Government
Revenue Department, dated
17th May 1861 No. 2539

Rec'd No. 1305 of 61
Letter from the Collector
Collector of Madras to the
Secretary to the Board of
Revenue dated 25th March
1861, No. 78 regarding
the collections made over
- count of quit rent &c.

R. 6th Sept/61 Nos 88-89.

(4)

Revenue 1861 Department

Rec: of Govt for June.

No. 1305

PROCEEDINGS of the BOARD of REVNEUE.

Dated 17th *May* 1861.

Despatched. 31st June 1861

Received. 3rd July 1861

Encr 2 with 5 Ol encr.

Enc: 7.

No. 2,539.

Submitting two letters from Collectors of Kurnool, and Madras, Furnishing explanation regarding the discrepancies observable in Revenue returns Submitted by them to this office and to the Accountant General.

No 1144 & 1145.

No 1198. 13th June.

Mr Taudevin

C 4th June 612

No 1198.

Sanction is accordingly granted for writing off the following sums to Profit & Loss in the accounts of the Collector of Kurnool C.—

Balance of the Kunjanapulli Jaghire for Faslies 1246 and 1248–15,362—

Moturpha balance ——— 84-0-1

Total 15446-0-1

These errors are very vexatious and cause much needless correspondence. Now that a Deputy Collr is attached to every Treasury they ought not to occur and those already made should be promptly discovered and rectified. J.P.S.

14 Copies

Board's Rr Proc: &c:

3 Accts

13th June 1861

J.P.S