M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1565 — Press / ~~Mis.~~

73-74

Dated 6-8-1861.

***Not to be folded or roughly handled***

No. 73. Read the following Proceedings of the Board of Revenue, dated 4th July 1861, No. 3,507 :—

Read the following letters.

| | | | | | | |
|---|---|---|---|---|---|---|
| No. 150, | From | Ganjam, | 12th, in Cons. | 22nd June 1860, | No. | 3,012. |
| „ 610, | „ | Vizagapatam, | 25th, „ | 29th „ „ | „ | 3,171. |
| „ 108, | „ | Godavery, | 21st, „ | 30th July „ | „ | 3,715. |
| „ 215, | „ | Kistna, | 18th, „ | 22nd March 1861, | „ | 1,842. |
| „ 65, | „ | Cuddapah, | 7th, „ | 11th June 1860, | „ | 2,788. |
| „ 129, | „ | Bellary, | 18th, „ | 23rd July „ | „ | 3,585. |
| „ 108, | „ | Kurnool, | 21st, „ | 30th „ „ | „ | 3,687. |
| „ 222, | „ | Madras, | 27th, „ | 29th June „ | „ | 3,150. |
| „ 171, | „ | North Arcot, | 23rd, „ | 25th July „ | „ | 3,611. |
| „ 119, | „ | South Arcot, | 28th, July, in Cons. | 1st Aug. „ | „ | 3,752. |
| „ 169, | „ | Tanjore, | 14th, in Cons. | 19th June „ | „ | 2,943. |
| „ 162, | „ | Trichinopoly, | 16th, „ | 19th Nov. „ | „ | 5,980. |
| „ 4, | „ | Madura, | 5th, „ | 9th Jan. 1861, | „ | 151. |
| „ 412, | „ | Tinnevelly, | 30th Oct. „ | 5th Nov. 1860, | „ | 5,677. |
| „ 227, | „ | Salem, | 18th, „ | 20th Aug. „ | „ | 4,115. |
| „ 73, | „ | North Canara, | 9th, „ | 18th June „ | „ | 2,906. |
| „ 133, | „ | South „ | 13th, „ | 18th Aug. „ | „ | 4,084. |
| „ 113, | „ | Malabar, „ | 11th, „ | 16th June „ | „ | 2,897. |
| „ 133, | „ | Coimbatore, | 20th, „ | 24th „ | 1861, „ | 3,823. |

1. The foregoing are the replies of the Collectors to the Circular issued from this Office on 22nd May 1860, inquiring to what extent the practice which had recently come to notice of keeping certain items of demand in the Táluqs in a separate account without bringing them into the Huzúr accounts, existed in the Districts, and also whether any sums were retained in deposit in the Táluq Treasuries without entry in the accounts submitted to the Huzúr.

2. It would appear from the reports received, that the practice in question is not general; but some of the Collectors seem, from the tenor of their replies, to have somewhat misunderstood the inquiry made in the Circular, and refer to items of *Cash received* into the Táluq Treasuries, while the Board's inquiry related also to items of *Demand* which may in the usual course be ascertained to be due on account of interest charged on Shrótriem balances, &c., but which from not being included in the general Demand Accounts in the Táluqs, are consequently not brought in the Huzúr accounts, the result being that after a time they are lost sight of, and probably never collected; and as the Board have reason to believe that this irregular practice has been only recently discontinued, they deem it proper to draw the attention of the Collectors to the subject, and to request that every care may be taken that all items of demand are regularly brought to account.

3. In regard to the actual cash transactions, the rule is that all cash received into the Treasury is to be exhibited in the public accounts, whatever the nature of the payment may be; and if this be not understood, the amount should be credited to "Deposits." From the replies of the Collectors now received, it appears that this rule was not strictly observed in the Districts of Godavery, Bellary, Kurnool, Trichinopoly, Madura and Tinnevelly; and in some Táluqs of these Districts certain small items were retained under a separate deposit account in the Treasuries without being brought to the general account. The Collectors, however, state that they have given strict orders to the Tahsíldárs to discontinue the practice, and to bring the items to credit at once in the public accounts. The Collector of Madura says, that he has prohibited the Tahsíldárs from holding in deposit any other sums than those, the retention of which is indispensable, such as excess collections to be refunded to the Ryots. The Board observe that there is no necessity to keep even such items in a separate account. They may be credited

in the cash Chitta under the head of "Deposit," and when the parties attend, the amount may be disbursed by debiting it to the same head in the Chitta.

In Cons. 10th May 1860, No. 2,189.

4. Resolved that these Proceedings be communicated to Government, with reference to paragragh 5 of their Order, dated 9th May 1860, No. 747.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

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No. 74. ORDER THEREON, 6th August 1861, No. 1,565.

The orders issued by the Board in these Proceedings are proper. They will take care that the rules prescribed continue to be observed.

(Signed) J. D. SIM,

*Secretary to Government.*

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IN CON., 11TH JUNE 1860, No. 2,788.

From A. WEDDERBURN, Esq., Officiating Collector of CUDDAPAH, dated Muddenpully, 7th June 1860, No. 65.

1. Interest due on Shrotriem balances
2. Proceeds of Inams of deserted Pagodas.
3. Reserved Inams, &c.

In reply to your Circular, No. 2,478 of 22d ultimo, requesting to know whether various items of Demand, as per margin, appeared only in the Taluq accounts or were kept in a separate or deposit account, without being brought into the Huzur accounts, I have the honor to inform you that such a practice does not exist in this District.

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Exd. J. Tulloch.

Exd. J. Tulloch.

In Con. 16th June 1860, No. 2,897.

From P. GRANT, Esq., Collector of MALABAR,
dated Calicut, 11th June 1860, No. 113.

With reference to the Board's Circular dated 22nd ultimo, No. 2,478, I have the honor to report that the practice therein adverted to does not exist in this district.

rd. J. Tulloch.

In Con., 18th June 1860, No. 2,906.

From W. FISHER, Esq., Collector of NORTH CANARA,
dated Honore, 9th June 1860, No. 73.

With reference to the Circular No. 2,478, dated 22nd ultimo, I have the honor to state, for the information of the Board, that in this District there are no items of demand such as "Interest on Shrotriem balances" "Proceeds of the Inams of deserted Pagodas," "Reserved Inams," &c.

Rxd. J. Wright.

Rd. J. Tulloch.

In Con., 19th June 1860, No. 2,943.

From W. M. CADELL, Esq., Collector of TANJORE,
dated Vallum, 14th June 1860, No. 169.

With reference to the Circular Order of the Board of Revenue, under date the 22nd May last, No. 2,478, I have the honor to report that the practice of keeping in deposit in the Taluq accounts collections of any items without being brought into Huzur accounts does not exist in this district, and due care will be taken to avoid the occurrence of any such irregularity.

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Exd. J. Wright.

Exd. J. Tulloch.

1861 Separate No.

Circular No. 11 in Revenue Dept.
of the Board's Proceedings to the Secy.
to Govt. N. W. P. dated 4th July
1861 No. 3504

Ex 164 Sep

Letter from the Collr.
of Ganjam to the Board of
Revenue dated 14th June 1860
No. 169 forwarding Taluq accounts

In Con., 22nd June 1860, No. 3,012.

From G. S. FORBES, Esq., Collector of GANJAM,
dated Chetterpur, 12th June 1860, No. 150.

With reference to the Board's Circular, dated 22nd May 1860, No. 2,478, I have the honor to state that items of the description particularised in the 1st paragraph of the above Circular and which have hitherto appeared in the Taluq accounts, have now been transferred to those of the Huzur.

2. It was duly ascertained from the Taluq officials on the introduction of the Bengal system of accounts into the district that no sums of any kind whatever were retained in deposit, other than those exhibited in the Accounts Current rendered monthly by them.

3. The instructions of the Board and of Government have been communicated to the officer in charge of the treasury.

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Exd. J. Tulloch.

Exd. J. Tulloch.

In Con., 29th June 1860, No. 3,150.

From B. CUNLIFFE, Esq., Collector of MADRAS,
dated Saidapet, 27th June 1860, No. 222.

Adverting to the 7th paragraph of the Board's Proceedings of the 27th March last, No. 1,546, I have the honor to state that, since the resumption in 1852 of the other $\frac{5}{6}$th shares of the shrotriyam village of Irumbali in the Chingleput Taluq, they were rented to the Merassidars concerned, in that and the following year. Subsequently, they were held under amani management, until the year 1857. Again, in 1858-59, the remaining $\frac{1}{6}$th share also having been resumed, the whole of the village was rented to the Merassidars. The revenue realised since the date of resumption is given in the margin.* The great falling off in the demand of the year 1855, is consequent on the adverse nature of the season. The village has an ayacat of kanis 163-9-6, consisting of dry and wet lands, excluding Laik† and Auadi,‡ the remaining arable land amounts to kanis 37-4-10. The village is apportioned in six shares and owned by three Merassidars. There is merely a small tank capable of holding three months' supply, and two private wells. As the Merassidars do not reside in the village, and the sources of irrigation are inferior, so the village is not flourishing; but as the survey field assessment will, however, be introduced shortly in this and other amani villages, agreeably with the instructions of the Board as contained in their Proceedings of the 18th May 1860, No. 2,408, the newly imposed assessment may lead to improvement.

| | | R. | A | P. |
|---|---|---|---|---|
| * | 1852 ... ... | 29 | 0 | 0 |
| | 1853 ... | 35 | 0 | 0 |
| | 1854 ... ... | 24 | 3 | 4 |
| | 1855 ... | 10 | 15 | 10 |
| | 1856 ... ... | 20 | 12 | 6 |
| | 1857 ... | 16 | 9 | 7 |
| | 1858 ... ... | 32 | 0 | 0 |
| | 1859 ... | 32 | 0 | 0 |
| † | Permanent beriz. | 106 | 0 | 1 |
| ‡ | Unfit—Kanis... ... | 126 | 14 | 12 |

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Rtd. J. Tulloch.

IN CON., 29TH JUNE 1860, No. 3,171.

From E. G. R. FANE, Esq., Collector of VIZAGAPATAM,
dated Vizagapatam, 23rd June 1860, No. 610.

In acknowledging the receipt of your Circular of the 22nd ultimo, No. 2,478, I have the honor to inform you that there are no balances of the nature referred to therein in separate deposit in my accounts.

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Ed. J. Wright.

IN CON. 23RD JULY 1860, No. 3,585.

From A. HATHAWAY, Esq., Collector of BELLARY,
dated Bellary, 18th July 1860, No. 129.

In reply to your Circular, No. 2,478, of 22nd May last, enquiring whether any items of demand, such as interest due on shrotrium balances, proceeds of the inams of deserted pagodas, reserved inams, &c., are kept without being brought into the Huzur accounts, I have the honor to report, for the information of the Board of Revenue, that no such irregular practice exists in this district. But it having been reported to me, that a sum of 120 Rupees, tendered by the merchants of the town of Hindupur, for the purpose of cleaning the streets of that place, was kept in the Taluq treasury under the orders of the late Sub-Collector Mr. Breeks, without being brought into any accounts, I have sent orders for the amount being brought into the Deposit Account.

2. The Deputy Collector in charge of the treasury and accounts, has been informed of the Orders of Government for preventing all such irregularities.

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**Exd. J. Tulloch.**

In Con. 25th June 1860, No. 3,611.

From J. D. ROBINSON, Esq., Acting Collector of NORTH ARCOT,
dated Chittur, 23rd July 1860, No. 171.

I have the honor, with reference to the Board's Circular of the 22nd May last, No. 2,478, to state for their information that the practices therein disapproved of do not exist in this district. All such items of demand are, so far as I have been able to ascertain by report and personal enquiry, duly entered in the Huzur and Taluq accounts, and are never kept in a separate or Deposit account.

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Exd. J. Tulloch.

IN CON. 30TH JULY 1860, No. 3,687.

From J. I. MINCHIN, Esq., Acting Collector of KURNOOL,
dated Kurnool, 21st July 1860, No. 108.

With reference to your Circular letter, of the 22nd May last, No. 2,478, requesting me to report whether interest due on shrotrium balances, proceeds of inams of deserted pagodas, reserved inams, &c., either appear only in the Taluq accounts, or are kept in a separate or deposit account, without being brought into the Huzoor accounts, I have the honor to enclose copy and enclosure of a letter* of explanation on the subject from the Deputy Collector in charge of the Treasury at Kurnool.

* Dated 4th July 1860, No. 113.

ENC. 1.

From D. TIMMAPAH, Deputy Collector in charge of the Treasury,
To J. I. MINCHIN, Esq., Acting Collector of KURNOOL,
dated Kurnool, 4th July 1860, No. 113.

With reference to the Circular from the Secretary to the Board of Revenue, dated 23rd May last, No. 2,478, forwarded to me for enquiry and report, I have the honor to state that there are no sums, such as interest due on shrotrium balances and proceeds of inams of deserted pagodas in this district, but there are other items which appear in the Taluq accounts and not in the Huzoor, such as balances of the salary of the Taluq establishments; hire, &c. due to workmen; proceeds of reserved and lapsed inams, and Police Manual, &c. books, sums that cannot be accounted for; balances of sums taken for erecting cattle pounds, and for the purchase of paper for A Registers.

A statement showing the above particulars is enclosed.

The balance remaining after paying the Taluq establishment, being pay of absentees, should not have been kept separately according to the recent order of the Accountant General, but the Tahsildars not being aware of this, continue the practice pointed out in the Taluq Manual, I have issued orders to discontinue it for the future.

I have issued orders to the Tahsildars to discontinue the practice of keeping the aforesaid items separately for the future, and to credit all such items now existing to the head "Extra Revenue" or "Deposit" according to the circumstance of the case.

The Tahsildars of Cumbam and Doopaud state that certain monies were sent to them by neighbouring Tahsildars many years ago without any information about it, and that these sums have been kept separately ever since; as there is no knowing whence they are, I have directed the sums to be credited to the head of "Unclaimed Property."

The balance of sums taken for cattle pounds and paper for the A Registers, is also improperly kept separately. The Tahsildars have been desired to discontinue the plan of taking more money than is actually required and to credit the present amounts to deposits.

The above practices were observed in the Taluqs on the plea of long standing practice.

(True Copy.)

(Signed) J. I. MINCHIN,
Acting Collector.

ENC. 2.

ABSTRACT.—Statement showing the amounts that appear only in the Taluq accounts, and kept separate without being brought into the Huzoor accounts.

Ed. J. Tulloch.

**In Con. 30th July 1860, No. 3,715.**

From A PURVIS, Esq., Collector of the GODAVERY DISTRICT,
dated Cocanada, 21st July 1860, No. 108.

With reference to the Board's Circular of the 22nd May last, No. 2,478, I have the honor to state that from the reports of the Officers in charge of the Taluq treasuries, it does not appear that any items of the nature under reference have been kept in a separate account without being brought into their cash accounts, and from them into the Accounts Current submitted to this office.

2. The enquiry has, however, led to the discovery of certain small items being retained under a separate deposit account in the Taluq treasuries. I enclose a list of them for the information of the Board. The Tahsildars were directed in July 1858 to include all items of receipt in their Chitta account. These orders will now be reiterated and strict adherence thereto insisted on.

Enc. 1.

Abstract.—Memorandum of items kept in a separate account in the Taluq treasuries of the Godavery district.

Exd. T. Dunn.

J. Tulloch.

Duplicate No 3 in Proceedings of the Board of Revenue to the Secretary to Govt. P. D. dated 4th July 1861 No 350

Entered J. Tulloch

Letter from the Collr of Salt Godowny District to the Board of Revenue dated 21st July 1860 No 108 Regarding Salt Godowny Accounts.

In Con. 1st August 1860, No. 3,752.

From H. WOOD, Esq., Collector of SOUTH ARCOT,
dated Cuddalore, 28th July 1860, No. 119.

I have the honor to report, for the information of the Board, that at present there are no items of the demand, such as those referred to in the Board's Circular, No. 2,478, dated May 22nd, kept in a separate deposit account in this district treasury.

2. Until the receipt of the Board's Circular, however, there has been, for upwards of 15 years, a somewhat similar item kept in deposit account which was then entered in the sevoy jumma demand for Fasli 1269. It consisted of the land tax of certain disputed inam land in the village of Kudagambundy in the late Chaitpett Taluq, which was ordered to be collected whenever the land was cultivated, and entered in the accounts in this manner until the parties established their rights.

3. I have impressed on the Deputy Collector in charge of the treasury the necessity of keeping his account department in an efficient state.

Exd. J. Tulloch.

, J. Tulloch.

In Con. 18th August 1860, No. 4,084.

From J. FRASER, Esq., Collector of SOUTH CANARA,
dated Mangalore, 13th August 1860, No. 133.

I have the honor, in reply to the Circular of the Board, dated the 22nd May last, No. 2,478, to state that in this district there are no items of demand in the Taluq which do not appear in the Huzur accounts. The only item of deposit in the Taluq accounts is, that on account of permanent fund, the expenditure from which, when sanctioned, appears in the Huzur accounts.

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Exd. J. Tulloch.

, J. Tulloch.

In Con. 20th August 1860, No. 4,115.

From H. A. BRETT, Esq., Collector of SALEM,
dated Usur, 18th August 1860, No. 227.

With reference to your Circular letter, dated the 22nd May last, No. 2,478, stating that it had come to the knowledge of the Board and the Government, that in one district certain items of demand, such as interest due on shrotriem balances, proceeds of inams of deserted pagodas, reserved inams, &c., either appeared only in the Taluq accounts, or were kept in a separate or deposit account, without being brought into the Huzur accounts; and requesting me to inform the Board whether such irregular practices exist in the district; I have the honor to state that no such practice exists in the Salem district.

Exd. J. Tulloch.

J. Tulloch.

Enclosure No 15 in Proceedings
of the Board of Revenue to
the Secretary to Govt. R. D.
dated 4th July 1861. No. 3,57.

1861. Draft No

Letter from the Collector
of Salem to the Board of Rev.
dated 18th August 1860 No. 224.
regarding Talug accounts.

In Con. 5th November 1860, No. 5,677.

From J. SILVER, Esq., Collector of TINNEVELLY,
dated 30th October 1860, No. 412.

With reference to your Circular letter of the 22nd May last, No. 2,478, requesting me to report whether the practice of entering certain items of demand in the taluq accounts only, without being brought into the Huzzur accounts exists in this district, I have the honor to inform you that on examining the accounts received from the Tahsildars in reply to orders issued to them on the subject, it appears that the particulars of certain items which are kept in a separate Deposit account in the taluqs, are not brought into the Huzzur accounts, though the total amount of those items is given in the ten day's report of the Cash Balance rendered by the Tahsildars to the Huzzur. I have now directed the Deputy Collector in charge of the Treasury, to send Circular instructions to all Tahsildars, to bring all such items immediately into the Monthly Accounts sent to the Huzzur, and to enter in a foot note in the Monthly Account Current rendered by them to the Huzzur, that there is no money whatsoever under any denomination in the taluq treasury, which has not been entered in the Account Current.

Exd. J. Tulloch.

Exd. J. Tulloch.

In Con. 19th November 1860, No. 5,980.

From Æ. R. McDONELL, Esq., Officiating Collector of TRICHINOPOLY,
dated Trichinopoly, 16th November 1860, No. 162.

As requested in your Circular letter, No. 2,478 of the 22nd May last, I have the honor to transmit a statement prepared by the Deputy Collector in charge of the Treasury, showing the different items deposited in the Taluq Treasuries without reference to the Hoozoor accounts, and the measures taken for their disposal.

2. Your Board will perceive that in this district no items of the description, given in your letter under reply, are retained in the Taluqs without being brought to the Hoozoor accounts.

3. Strict orders have been issued to the Tahsildars to deposit in their respective treasuries no item of money under whatever denomination without reference to the Hoozoor accounts.

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Enc. 1.

Abstract.—Statement showing the different items deposited in the Taluq Treasuries without reference to the Hoozoor accounts of the Collector of Trichinopoly.

Exd. J. Tulloch.

Exd. J. Tulloch.

In Cons. 9th January 1861, No. 151.

From V. H. LEVINGE, Esq., Collector of MADURA,

dated 5th January 1861, No. 4.

With reference to the Board's Circular of the 22nd May last, No. 2,478, I have the honor to report that the accounts of deposits in the taluq treasury were called for from the taluqs, and carefully scrutinised by my Deputy Collector in charge of the treasury. Certain items of demand such as shown below were found, appearing only in the taluq accounts, without being brought into those of the Huzur.

2. This practice long exists in this district, and could not be satisfactorily accounted for. The deposits connected with such items have therefore been ordered to be remitted to the Huzur treasury at once.

3. I have prohibited the Tahsildars on pain of severe punishment from holding, in future, in deposit any other sums than those, the retention of which is indispensable, such as excess collections to be refunded to the ryots; in the disposal of which they are further warned to lose no time.

4. I therefore beg to express my hope that no other items than those allowed in the Manual, relative to the revision of the taluq accounts, will appear in the account of the taluq deposits for the future.

5. I have also impressed on the Treasury Deputy Collector the necessity of searching out all such irregularities, in doing which he has already taken an active part and keeping the account department in an efficient state.

ITEMS.

| | |
|---|---|
| Proceeds of the Inams attached for inquiry or for the repairs to the chatrams, &c. | 1 |
| Tax on the lands within the disputed boundary. . . . . | 1 |
| Savings effected in the repairs, &c., while the executive was with the Collector. | 1 |
| Amount deposited by the tope and fish renters. . . . . | 1 |
| Savings from the allowance to the chatrams under Circar management. . . . . | 1 |

Extd. J. Tulloch.

In Cons. 22nd March 1861, No. 1,842.

From G. THORNHILL, Esq., Acting Collector of the KISTNA DISTRICT,
dated Masulipatam, 18th March 1861, No. 215.

With reference to your Official Memorandum, dated 8th instant, I have the honor to inform you that all items of revenue in this district are duly credited in the Huzur accounts to their appropriate heads, upon examination of the monthly accounts received from taluqs. It appears that as the practice complained of did not exist in this district, a reply to the Board's Circular of the 22nd May 1860, No. 2,478, was thought unnecessary. The instructions contained in the above Circular have been and will be strictly attended to.

Exd. J. Tulloch.

IN CONS. 24TH JUNE 1861, No. 3,823.

From E. B. THOMAS, Esq., Collector of COIMBATORE,
dated 20th June 1861, No. 133.

In reply to the Board's Circular of the 22nd May 1860, No. 2,478, I have the honor to report that there are no items in this district such as those alluded to, either appearing only in the Taluq accounts or kept in a separate or deposit account, without being brought into the Huzur accounts.

2. Separate cash chests are, however, kept for safety sake in the Taluq Treasury at Ootacamund by the Improvement Committee and Forest Department, and at the Pollachy Treasury also by the latter Department; we also at their urgent request, allow the D. P. W. officers of each range to leave *their* cash chests in the Taluq Treasuries, but they *alone* are *responsible* for their contents and disbursements.

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Exd. J. Talloch.

1861 Departt.

Encl: No 19 in Proceedings of the Board of Revt. to the Secy. to Govt. R. D. dated 4th. July 1861 No. 3507.

Rs 1642/62

Letter from the Collr. of Coimbatore to the Board of Revt. dated 20th. June 1861. No. 133. regarding Talug accounts.

R Pro: 4th May 1860 No 132. 133.

Revenue 1861 Septr
Proc: of Govt for Chingleput
No 1642

CIRCULAR.

PROCEEDINGS OF THE BOARD OF REVENUE.

To the Secretary to Government, R. D., and all Collectors.

*Dated 4th July* 1861.
Despd 10-7-61
Received 11th "
Encls 19 with 3 Abstracts.

Sd Lawrence Peel
No. 3,501.

Communicating copy of Board's Proceedings, reporting to Government the extent to which the practice of keeping certain items of demand in the Taluqs in a separate account without bringing them into the Huzur accounts, and deposits retained in Taluq Treasuries without entry in the accounts submitted to the Huzur exists in the Districts.

No. 1565.
" "

The orders issued by the Board in these Proceedings are proper. They will take care that the rules prescribed continue to be observed.

Lt Lees
6th Augt 1861

14 Copies
To the Board of Revenue. with 3 Encls
Despd

No 73 & 74.

C. 30 July R 2d Augt

No. 1565. 6th Augt.
Write an Order