M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 15-67 Press ~~Mis.~~

281-283

Dated 22-7- 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 22nd July 1862.

No. 281. Read the following Proceedings of the Board of Revenue, dated 26th June 1862, No. 4,130 :—

Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Fort Saint George, 3rd April 1862, No. 4,588.

SIR,

1. I have the honor to acknowledge the receipt on the 26th ultimo of the Proceedings of the Board of Revenue, No. 1,814, dated 19th idem, forwarding copy of a letter from the Collector of Cuddapah, and requesting to be informed whether any order was sent by this Office to Collectors to exhibit certain items of the nature therein detailed as "Surplus Collections;" and if so, on what grounds those instructions were issued. The Board further remark that in the general Returns under preparation in their Office for submission to Government, the items in question have been taken under "Sayer or Extra Revenue," under "Land," and they request that this course may be followed in the accounts of this Office, in order that no difference may arise in the two sets of accounts.

2. With reference to the foregoing remarks, I beg to direct the attention of the Board to paragraph 2 of Mr. Harrison's letter to them, dated 24th August last, wherein it is pointed out that the new classification of entries in the Treasury account was adopted in accordance with a specimen form forwarded for the guidance of this Office by the Auditor and Accountant General to the Government of India, and that as one of the main objects of the new system was to secure a uniform classification of receipts and charges throughout the Empire, for purposes of Imperial Finance, Audit and Account; this Office was precluded from making any alterations in the classification without the sanction of the Board of Audit in Calcutta. It was further observed in that communication that the head Sayer was an established head of account in Bengal intended for the consolidation of all receipts from extra sources of Land Revenue, such as Forest produce, Timber Tax, Collections from Fisheries, &c., and could not therefore be altered to "Extra Revenue" to admit of its being credited with Land Revenue Receipts of a miscellaneous character.

3. The Board will not fail to perceive therefore that I cannot, consistently with the views cited in the communication above alluded to, allow the alterations suggested by them to be made in the accounts of this Office. The Board seem to be under the impression that the head Sayer or Extra Revenue forms a sub-division under Land, and that the head "Surplus Collections," to which are credited in Bengal the excess collections over and above the *fixed* demand, is not applicable to this Presidency. On this point it is to be remarked that the item "Surplus Collections," is intended to show the collections which in former years were exhibited under Extra Revenue, and that to admit of the receipts of each source being exhibited distinctly under each division, it has been introduced under Land as under Abkary and other heads.

4. To avoid confusion on this point I have caused a head Miscellaneous to be opened under Land Revenue in the new form of the Treasury account recently circulated for adoption by Collectors from 1st May 1862, to receive credit for items of the description referred to in the Board's Proceedings, and I trust that this will meet the approval of the Board and be adopted by them.

5. I must again beg to call the attention of the Board to paragraph 2 of Mr. Harrison's letter, dated 21th August last, and to request that as this Office has no option in the matter they will adopt in their Returns the classification prescribed by the Auditor General of India. If on any point this classification is found to be defective, it is open to the Board to make a reference on the subject to the Supreme Government through the Local Government here with such observations as they may have to offer.

Revenue Department.

No. 1567.

Proceedings of the Madras Government
Under date the 22d July 1862.

Read the following papers

Pro: of the Board of Revenue—

Submitting a letter from the Acting Accountant General, regarding the discrepancy pointed out by the Board exhibiting, in accounts, certain revenue items as "Surplus Collections" with the Board's remarks on the subject; and their request that necessary orders be issued to the Accountant General for the correction of this discrepancy.

(Here Enter 26th June 1862 No. 1130)

From the Actg. Accountant General

States that it is not now possible to introduce any alterations into the accounts of Cuddapah District as requested by Revr. Bd. to transfer certain items from the head "Land" to "Sayer."

(Here Enter 3d July 1862 No 89)

Under the circumstances stated by the Acting Accountant General in his letter of 3d July 1862 No. 89, the Government are not inclined to disturb the accounts for Fasly 1270 which have been already prepared in his

1. In their Proceedings, dated 19th March 1862, No. 1,814, to which the foregoing letter is a reply, the Board observed that the items noted in the margin, which in the returns furnished by the Collector of Cuddapah to this Office for Fasli 1270, were exhibited under the new head of "Surplus Collections" ought to have been as usual credited to Extra Revenue, as it was considered that they did not in any degree partake of the nature of "Surplus Collections." The Acting Accountant General was informed that the usual course of crediting these items to "Sayer or Extra Revenue" was followed in the returns under preparation in the Board's Office for submission to Government; and he was requested to do the same in his returns that no difference might appear between the two sets of account.

	Rs.	A.	P.
Land Revenue Tavikyasty...	1,283	10	9
Zufted Inam...	1,210	2	1
Dilapidated Pagoda Inam	99	12	7
Unclaimed Inam...	785	11	8
Amanat Inam..	821	14	9
Inam of village servants suspended	3,113	10	8
Tuffrick	2,494	1	5
Revenue fines...	1,860	5	11
Sale of Trees	206	0	11
Total... ..	11,875	6	9

2. Mr. Lushington maintains that the course followed by the Collector of Cuddapah is correct, being in accordance with the classification prescribed by the Auditor and Accountant General to the Government of India, and that he is precluded from making any alteration in that classification without the sanction of the Board of Audit in Calcutta.

3. This new classification was adopted from 1st May 1861, when the new form of Treasury account was introduced, on the receipt of which form the Board were led to make certain inquiries, and suggest certain alterations in the arrangements of the items; and in replying to these queries Mr. Harrison, then Accountant General, informed the Board that in the Bengal Presidency, surplus collections in excess of demand were made from alluvial deposits or from Estates under revised Settlement pending confirmation of higher authority. Considering that no such items of receipts exist in the Districts of this Presidency, the Board, in their Standing Circular of 6th September 1861, No. 4,846, directed the Collectors to leave the item "Surplus Collections" blank as not applicable to this Presidency. Copy of this Circular was communicated to the Accountant General also for information, and no exception was *then* taken by that Officer to the course proposed by the Board.

Vide Board's Proceedings, dated 8th August, No. 5,427.

From Accountant General, dated 24th in Cons. 26th August 1861, No. 5,418.

4. It is observed that in the returns furnished by the Collectors to this Office for Fasli 1270, no sum is entered under the head "Surplus Collections" except in those from Cuddapah and a few other Districts. The Board presume that the same course has been followed in the returns forward by the Collectors to the Accountant General also, and if, as this Officer now observes, all items of the description mentioned by the Collector of Cuddapah are to be shown under "Surplus Collections," and if his instructions on the subject had been duly enforced, there would be scarcely a single District in the Returns from which the receipt under this head would be left blank.

5. The Board are decidedly of opinion that the term "Surplus Collections" is not an appropriate heading under which such items as "Zufted Inám." "Dilapidated Pagoda Inám," &c., can be shown, for the receipts under these items are not in excess of any fixed demand, but constitute the original demand itself. Mr. Lushington now explains that the heading in question is intended to show the collections which in former years were exhibited under Extra Revenue, but in none of his former communications addressed to this Office, has this explanation been furnished, nor has this principle been adopted in the Districts. There can be no doubt that there has been some confusion on this point in the Office of the Accountant General; and the Board find that this has been removed in the new form of the Treasury account circulated for adoption from 1st May 1862, in which a head "Miscellaneous" has been opened under "Land Revenue" to receive credit for items of the description referred to by the Board.

Proceedings of the Madras Government, Revenue Department, 22nd July 1862.

6. As regards, however, the accounts for Fasli 1270, the Board consider that the items in question should be shown under the usual head of Sayer or Extra Revenue. The Accountant General himself admits that the head "Sayer" is intended for the consolidation of all receipts from Extra Sources of Land Revenue; the items included in the Cuddapah accounts under the head of "Surplus Collections" are precisely of this nature, and the Board cannot suppose it to be the intention of the Auditor General of India, that such items as these should be credited to Surplus Collections. Under these circumstances it is requested that the Government will issue the necessary orders to the Accountant General for the correction of the discrepancy, in order that his accounts may tally with those of this Office.

(A true Copy and Extract.)

(Signed) C. G. MASTER, *Acting Sub-Secretary.*

No. 282. From H. A. MANGLES, Esq., Acting Deputy Auditor and Accountant General, to the ActingSecretary to Government, Revenue Department, dated Fort Saint George, 3rd July 1862, No. 89.

SIR,

1. With reference to the Proceedings of the Board of Revenue, No. 4,130, dated the 26th ultimo, requesting Government to instruct this Office to transfer certain items from the head "Land" to "Sayer" in the account of the District of Cuddapah, copy of which was forwarded for my information by the Board, I have the honor to observe that as many of the returns rendered by this Office to the Supreme Government for the year 1861-62, have been already prepared and sent to Calcutta, it is not now possible to introduce any alterations into the accounts.

2. It is unnecessary for me to enter into any further explanation on the subject, and as the difference of opinion between this Office and the Board has been reconciled by the form of the Treasury account circulated for adoption from 1st May last, I would suggest that for Fasli 1270 the returns of the Board and this Office may be allowed to be prepared in the different forms as adopted in their respective Departments.

No. 283. ORDER THEREON, 22nd July 1862, No. 1,567.

Under the circumstances stated by the Acting Accountant General in his letter of 3rd July 1862, No. 89, the Government are not inclined to disturb the accounts for Fasli 1270 which have been already prepared in his Office. A Copy of Mr. Mangles' letter will be furnished to the Board of Revenue.

(Signed) A. J. ARBUTHNOT,
Acting Chief Secretary.

New Hampshire letter
this Office. A Copy of ~~this~~
letter will be furnished to
the Board of Revenue

11 Chas Tottle, Dep. Rec'd Dec. 11 25.
3 — Tottle Acct. Genl
Accounts Exam. Off.

Sisters Survey in Accounts of the Cuddapah Collectorate

Revenue 1862 Dist.
Pro: of Govt for July
No 1567.

Pro: of the Madras Govt
D 22d July 1862.

Declining to disturb the Accounts of Cuddapah for Fasli 1270 already prepared in the Accountant Genls Office. —

No 281 at 283.