M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 271	Press / Mis.
218.219	
Dated 11-2-1862.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 11th February 1862.

No. 218. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 6th January 1862, No. 268 :—

SIR,

1. With reference to the Order of Government, dated 17th September last, No. 1,838, returning the Revenue Statements for Fasli 1269, forwarded with Mr. Harrison's letter, dated 5th idem, No 130, and calling upon me to explain the cause of the differences between the above Statements and the one rendered by the Board of Revenue to Government, I have the honor to submit a Memorandum of explanation which has been prepared after reference made to the Board's detailed revised Statement.

2. It would appear from the Board's letter,* copy of which is herewith sent, that the Statements Nos. 18 and 19 submitted by them to Government with their General Report, dated 16th February last, are more accurate than the one referred to in the Government Order under reply, and between which and the Statement from this Office comparison has been instituted.

* Dated 1st November 1861.

3. The Statements returned with the Order of Government above alluded to, are herewith re-transmitted.

Official Memorandum from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to F. LUSHINGTON, Esq., Acting Accountant General, dated Chepauk, 1st November 1861.

1. As requested in the Acting Accountant General's Memorandum of 22nd October 1861, the Secretary to the Board of Revenue has the honor to forward the detailed Statement from which the general statement of collections referred to was prepared in this Office. Since this Statement was sent to Government, revised Statements of Demand, Collection and Balance for June 1860, were received from some of the Districts, and the necessary alterations were made in red ink in the detailed Statement, Nos. 18 and 19, which show the Demand, Collection and Balance of all sources of Revenue for Fasli 1269 both for current and arrears, submitted to Government with the Board's General report, dated 16th February 1861, are more accurate than the general statement of collections submitted previously.

Vizagapatam.
Godavery.
Kistna.
Madras.
North Arcot.
Tinnevelly.
Coimbatore.
Salem.
North Canara.
South Canara.

2. The Demand, Collection and Balance statement for June 1860 of the Districts noted in the margin, are herewith forwarded as requested, and the Secretary requests that they may be returned when no longer required.

By Order.

(Signed) W. HUDLESTON, *Secretary.*

(True Copy.)

(Signed) W. E. GORDON,
Actg. 1st Assistant Accountant General.

Memorandum showing the difference under Land Revenue both current and arrears between the Accountant General's Statement and the revised one of the Board of Revenue for Fasli 1269, *with the Accountant General's explanation as to the cause of the variations.*

	Districts.	As per Accountant General's Statement.	As per Board's revised Statement.	In the Accountant General's Statement.		Explanation.
				Increase.	Decrease.	
		RS.		RS.	RS.	
			Current.			
1	Godavery - -	27,86,357	27,53,948	32,409	.....	This difference is owing to revised Statements having been furnished to the Board of Revenue subsequent to those rendered to this Office, in consequence of the Collections from 1st to 16th December 1859 of one District having been transferred to another, when the Districts of Rajahmundry, Masulipatam and Guntoor were remodelled into those of Godavery and Kistna.
	Kistna. - -	28,21,478	28,53,886	.....	32,408	
2	Madras - - -	12,95,456	12,61,032	34,424	.....	This difference arises from collections from Cochrane's Canal (which were credited to this head in the Treasury accounts under orders of Government, dated 23rd June 1857, No. 1,212) having been included in the Accountant General's Statement, whereas they were omitted in the Statements furnished by the Collector both to the Board and to the Accountant General.
3	Trichinopoly - -	14,48,674	14,48,602	72	.....	This amount having been erroneously credited to this head in the Treasury account was subsequently debited, and therefore omitted in the Statement furnished by the Collector to the Board. Hence the difference.
4	Salem - - -	19,04,236	19,02,186	2,050	.....	This difference is owing to the amount of collections on account of seigniorage on timber having been carried to Conservator of Forests in the Board's Statement, but under "Land Revenue" in that of the Accountant General.
5	Kurnool - -	13,92,386	13,92,377	9	.....	This sum has been inadvertently included by the Collector in "Current" instead of in "Arrears."
6	North Canara - -	9,16,707	10,70,683	.....	1,53,976	This difference has arisen from the circumstance of revised Statement having been furnished to the Board in consequence of the transfer of certain Táluqs from one District to another, when Canara was divided into North and South Canara.
	South Canara -	12,42,585	10,88,608	1,53,977	.....	
		Arrears.				
7	Kistna - - -	19,214	18,405	809	.....	This is owing to the collections of Fasli 1268 having been erroneously included in those of 1269 in the Treasury account, but omitted in the Collector's Statement to the Board. The difference will be adjusted in this Office.
8	Kurnool - -	31,580	31,588	.....	8	Vide explanation No. 5.
9	North Canara - -	758	92,661	.....	91,903	Vide explanation No. 6.
	South Canara - -	1,42,589	50,686	91,903	.....	

Memorandum showing the difference under sundry sources of Revenue between the Accountant General's Statement and the revised one of the Board of Revenue for the Fusly 1269, *with the Accountant General's explanation as to the cause of the variations.*

	Districts.	As per Accountant General's Statement.	As per Board's revised Statement.	In the Accountant General's Statement.		Explanation.
				Increase.	Decrease.	
		RS.	RS.	RS.	RS.	
1	Godavery - -	5,98,483	5,99,590	.....	1,107	Vide explanation No. 1, under Land Revenue.
	Kistna- - -	9,03,409	9,02,302	1,107	.....	
2	Nellore - - -	6,94,031	6,95,090	.....	1,059	Of this difference Rupees 950 being Extra Revenue on account of Stamps, and Rupees 109 on account of Salt, have been credited to "Extra Revenue" in the Accountant General's Statement.
3	Cuddapah - -	2,51,215	2,51,357	.....	142	This difference has arisen from the circumstance of extra collections on account of Stamps having been included in the Collector's Statement to the Board in the amount of sales of Stamps, whereas in the Accountant General's Statement it has been carried to "Extra Revenue."
4	Tanjore- - -	14,09,347	14,09,355	.....	8	The following is the cause of this difference :—
						RS.
						Sea Customs..... 34 This sum has been erroneously credited to this head in the Collector's Statement to the Board, whereas it properly appertains to "Extra Revenue" to which head it was carried in the Accountant General's Statement.
						Deduct Rupees... 17 0 Short credited to "Salt" in the Statement furnished by the Collector to the Board.
						" 9 0 Being value of Stamp papers supplied gratis to Public servants usually omitted in the Collector's Statement to the Board.
						26
						8 Difference.
5	Tinnevelly - -	6,91,416	6,91,737	.....	321	Being amount of fees recovered on Pauper Suits is carried to "Extra Revenue" in the Accountant General's Statements, whereas in the Collector's Statement to the Board it is included in the amount under "Stamp Revenue." Hence the difference.
6	Coimbatore - -	2,12,566	2,13,641	.....	1,075	Being amount of penalties recovered on unstamped Deeds is carried to "Extra Revenue" in the Accountant General's Statement, whereas in that of the Collector to the Board it is included in "Stamp Revenue." Hence the difference.

Memorandum showing the difference under sundry sources of Revenue, &c.

Districts.	As per Accountant General's Statement.	As per Board's revised Statement.	In the Accountant General's Statement.		Explanation.
			Increase.	Decrease.	
	RS.	RS.	RS.	RS.	
7 Salem - - -	2,44,722	2,43,821	901	.....	Being collection on account of Stamps which was taken in the Treasury account under "Stamp Revenue," but erroneously omitted by the Collector in his Statement to the Board.
8 North Canara - -	3,57,753	5,14,916	.....	1,57,163	This is owing to the transfer of certain Táluqs from one District to another; and as regards the difference, viz., 735 in North Canara, it is explained that the amount being extra collection on account of Stamps in South Canara it was carried in the Accountant General's Statement to "Extra Revenue," whereas in the Statement furnished to the Board by the Collector of the latter District it was included in the amount of collections under "Stamp Revenue."
South Canara - -	5,63,595	4,07,167	1,56,428	.....	

Fort Saint George, Accountant General's Office,
6*th January* 1862.

(Signed) F. LUSHINGTON,
Acting Accountant General.

No. 219. ORDER THEREON, 11th February 1862, No. 271.

1. Ordered that these Statements be forwarded to the Secretary of State, together with a copy of the Memorandum explaining the differences between them and the Statements compiled in the Office of the Board of Revenue.

2. The Government observe that many of the differences are owing to carrying the same sums to different heads in the two sets of accounts, as well as to the non-communication to one Office of the alterations which may be made in the returns submitted to the other. The Board of Revenue and the Accountant General are again requested to adopt measures to avoid the recurrence of such differences.

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

1418 Public 1802-1

the ~~same~~ sums to different heads
in the two sets of accounts
as well as to the non-com-
-munication to one office of
the alterations which may
be made in the returns sub-
-mitted to the other. The Bd. of Rev.
and the Accountant General
are again requested to adopt
measures to avoid the recurrence
of such discrepancies.
Accountt Genl 17th Feby 1862
18d of Revs

R 31 January/62 Nº 499-500
R 17 September/62 — 182-183

Copy in a Letter to England
3/11th February 1862 Nº 4

Nº 218+219.

C 29 Jany/62 Rb Feby

Rev 1862 Department
Progs of Govt for February
from Nº 32
The Actg Accountt Genl
To The Secretary to Govt
in the Revue Departt
Fort St George

Dated 6th
Recd 8th January 1862

Revue 16 Nº 268

Nº

Returns omitting the Revenue Statement for Fusli 1269 returned to this Office with Govt Order dated 17th Sept last together with the Memorandum of explanation
From Actg Genl of Accts 6 Oct 62
C+ 2879 in Rs.

Nº 271 - 11 Feb
Letter and Order

Nº 271.

Ordered that these Statements be forwarded to the Secretary of State, together with a Copy of the Memo. explaining the differences between them and the Statements compiled in the Office of the Board of Revue.

2. The Government observe that many of the differences are owing to carrying the