M.R.O. 11—13,000—27-9-21.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1078 Press Misc.

336.337

Dated 20-6- 19 1925

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th June 1863.

No. 336. Read the following Proceedings of the Board of Revenue, dated 1st June 1863, No. 3,237.

Read the following papers:—

From H. A. MANGLES, Esq., Acting Accountant General, to the PRESIDENT AND MEMBERS of the Board of Revenue, dated Fort Saint George, 22nd October 1862, No. 3,856.

SIR,

1. I have the honor to transmit to you the accompanying General Statement, showing the Demand, Collection, Remission and Balance, as well as the Charges, for the Fasli year 1270 (A. D. 1860-61). The Statement likewise exhibits collections made during the same period, on account of old balances, and has been prepared with reference to the instructions conveyed in the Despatch of the late Honorable Court of Directors in the Revenue Department, dated 22nd May 1818.

2. I have also the honor to forward a set of Revenue Statements* of this Presidency of Fasli 1270, prepared from the said General Statement, agreeably to the instructions contained in the Court's letter above alluded to.

* From Nos. 1 to 14.

Proceedings of the Madras Government, dated 11th December 1862, Revenue Department,

Read the following letter from H. A. MANGLES, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 14th October 1862, No. 237.

SIR,

1. I have the honor to forward, for transmission to the Secretary of State for India, the Revenue Statements† for Fasli 1270 (1860-61), prepared with reference to the instructions conveyed in the Despatch from the late Honorable Court of Directors dated 22nd May 1818.

† Nos. 1 to 14.

2. As regards the difference of certain items between the above Statements and that submitted to Government by the Board, I beg to annex a Memorandum explaining the cause of difference.

MEMORANDUM of explanation regarding the differences between the Accountant General's Statements and that of the Board of Revenue, for Fasli 1270 (1860-61).

Districts.	Under what head.	As per Accountant General's Statements.		Explanation.
		Increase.	Decrease.	
Godavery ...	Stamp Revenue.	4,852	...	This is the amount of penalties levied on unstamped Deeds, but has been omitted to be included in the Statement sent by the Collector to the Board's Office.
North Arcot.	Do.	8,428	...	Do. do.
Malabar ...	Do.	11,377	...	Do. do.
Do.	Income Tax...	122	...	This is the amount collection from Officers of the Bombay Presidency, but has been excluded from the Collector's Return to the Board's Office.
Tanjore ...	Do.	...	16	This amount has erroneously been twice taken in the Board's Statement.
Do.	Salt	...	866	The amount exhibited in the Treasury account is that actually collected, whereas the figure entered in the Board's Return shows the demand.
South Arcot.	Do.	...	3,315	Value of Salt supplied to the French Government has been omitted to be included in the Collector's Return to the Accountant General, the same has been realized, and will be credited in the succeeding Fasli.
Madura. ..	Abkarry ...	...	700	This is the amount of remission, but has been erroneously included in the Board's Statement under current collections.

(Signed) H. A. MANGLES.
Acting Accountant General.

ORDER THEREON, 11th December 1862, No. 2,590.

1. With this letter the Acting Accountant General submits the usual annual Revenue Returns for Fasli 1270 (1860-61), for transmission to the Secretary of State. These Returns tally satisfactorily with Statements (Nos. 18, 19 and 21) submitted by the Board of Revenue with their Report on the Settlement of the Revenue for that Fasli, dated 7th June 1862, No. 3,660, except under the heads "Stamps" and "Income Tax." The differences are shown in the margin, and the Acting Accountant General will be requested to explain them after communication with the Board of Revenue. That Officer will also be requested to make his Memorandum of explanations which may be submitted hereafter with similar Returns more complete, and to annex to it an Abstract Tabular Statement showing the differences under all heads in the aggregate and in one view.

	Stamps.	Income Tax.
As per Board's Statement	17,94,532	9,61,685
Add omissions shown in the Memorandum appended to the Accountant General's letter	24,657	106
	18,19,189	9,61,791
As per Accountant General's Statement	18 52,766	9,61,672
Difference..	33,577	119

2. The Government observe that there is a great difference between the Returns now before Government and the Statement of Collections submitted by the Board for the twelve months of Fasli 1270 and transmitted to the Home Government on the 12th August 1861. The collections under Land Revenue, as shown in these two sets of documents, agree only in three Districts.* In two† the differences are small The total difference amounts to Rupees 15,451, as shown below :—

* Vizagapatam. Kistna. Tanjore.

† Tinnevelly Malabar.

	As given by the Board.	As given by the Accountant General.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Current	3,76,82,841	3,77,05,096	22,255	...
Arrears	23,25,017	23,18,216	...	6,801
Total.....	4,00,07,858	4,00,23,312	15,454	...

Under some of the minor heads of extra sources also the differences are large, as shown below :—

Items.	As given by the Board.	As given by the Accountant General.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Abkarry	30,82,683	30,84,914	2,231	...
Salt	72,93,781	72,97,333	3,552	...
Sea Customs	21,31,231	21,34,750	3,516	...
Moturpha	9,80,930	9,80,762	...	168
Stamps	17,82,472	18,52,766	70,294	...
Sayer	2,91,536	2,91,685	149	...
Income Tax	8,68,218	9,61,672*	93,454	...

* NOTE.—Exclusive of the collections made by the Sub-Treasurer, Collector of Sea Customs and the Collector of Income Tax.

The Board of Revenue will be requested to adopt measures to make their monthly Statements more correct.

3. Resolved that the Statements submitted by the Accountant General be transmitted to the Secretary of State, with a copy of this Order.

(True Extract.)

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

1. The above papers relate to differences between the Annual Revenue Returns submitted to Government by the Accountant General, and by this Office, for Fasli 1270. On comparing the two sets of Accounts in this Office differences are found in the receipts under the following heads of Revenue :—

Items.	As per Accounts of the Board.	As per Accountant General's Returns.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	400,23,313	400,23,313	...	...
Abkarry	33,85,614	30,84,914	..	700
Moturpha	9,80,763	9,80,763	...	...
Salt	73,01,544	72,97,333	...	4,211
Sea Customs	24,34,748	24,34,748	..	..
Land do.	2,91,683	2,91,683	...	...
Income Tax	9,61,688	9,61,672	...	16
Stamps	17,91,532	17,69 999	...	21,533

2. It will be seen that the results of the comparison, as shown in the above abstract, differ slightly from those noticed by the Accountant General in the Memorandum annexed to his letter and referred to in the Government Proceedings above recorded. The Board will proceed to explain in what Districts the differences occur, and how they have arisen.

3. The first item of difference occurs in Madura, and is the amount of remission out of the current revenue. This item was included in the Board's Statement under current collections, as it was so blended in the Collector's Statement, though the fact was explained in a foot note. The amount of Abkarry, as entered in the Accountant General's Returns, is therefore correct.

4. The difference in the Salt revenue found in Tanjore and South Arcot results from neglect of the instructions conveyed in paragraph 9 of the Board's Standing Circular dated 7th August 1862, No. 5,151. It was pointed out in that Circular that under this head, as also under Customs and Stamps, no balance should appear in the Accounts, and for this purpose it was directed that the amount actually realized in all localities of the District should be exhibited in the Collector's Accounts with reference to the monthly accounts received from the subordinate Officers, whether the whole had or had not been brought into the Hoozoor Treasury. This principle was not maintained in the Districts mentioned above, and the sums noted as differences are, therefore, shown as balances in their Accounts rendered both to this Office and to the Accountant General. But as this course was incorrect and opposed to the instructions contained in the Circular referred to the Board showed the entire demand as collections in their General Statements, so as to avoid nominal balances, and this caused the difference between the Returns of the Board and the Accountant General. With regard to the value of Salt supplied to the French Government in the latter District, the Collector brought* to notice difficulties in the way of his getting immediate payment, and the consequent necessity of following the usual course condemned by the Board; but in declining to permit this, the Board, in paragraph 4 of their Proceedings dated 16th September 1862, No. 6,181, pointed out a plan by which the difficulty might be obviated, and the object of their original instructions attained. The Board trust that both Collectors will take care to follow strictly their instructions in the preparation of the current Fasli's Accounts.

	Rs
Tanjore	866
South Arcot	3,315

* Dated 28th August 1862, No. 176.

5. Under the head of Income Tax receipts, the Accountant General has shown a difference of Rupees 122 in Malabar, and Rupees 16 in Tanjore. The Board do not understand how the former difference was obtained, as the amount of Income Tax collection shown in their Returns, viz, Rupees 51,966, tallies exactly with what is entered in the Returns received from the Accountant General. In Tanjore the difference of Rupees 16 exists, but it is not clear how the Accountant General discovered that the sum had been twice included in the Board's Returns. The Collector will be good enough to explain whether this was the case

6. The Stamp receipts shown by the Accountant General, amounting to Rupees 17,69,999 exclusive of receipts by the Superintendent of Stamps, is less than the revenue entered in the Board's Returns by Rupees 24,533. The difference occurs in the Districts noted in the margin, and is the result of the item "Penalties on unstamped Deeds" having been included by these Collectors in their Accounts forwarded to this Office with the general revenue, while in those received from the Accountant General the receipts from this item are entered separately as extra revenue. The Board observe that prior to the receipt from the Accountant General of the detailed Statements under review, they had not the means of ascertaining that the amounts entered by the Collectors as "Stamp Revenue" included any receipts on account of extra revenue, and that consequently the sums appertaining to the two heads severally, could not be apportioned in the General Statements prepared in the Board's Office.

	Rs.
Cuddapah	1,096
Trichinopoly	4,159
Tinnevelly	11,995
Coimbatore	2,649
South Canara	4,634
Total .	24,533

7. In his Memorandum referred to, the Accountant General points out differences under the head of Stamps in the Godavery, North Arcot, and Malabar Districts; but in these cases, the figures taken by the Accountant General for comparison included the receipts from penalties on unstamped Deeds, while in the comparison instituted by the Board, this item having been excluded, the differences noticed by him did not appear. On instituting a comparison, on the principle followed by the Accountant General, differences are found in some of the other Districts also besides those named by him, and the Board do not understand why these differences were not likewise noticed.

	Stamps.	Income Tax.
As per Accountant General's Statement	18,52,766	9,61,672
Add difference explained in paragraph 6, being the amount of penalties on unstamped Deeds	24,533	..
Total..	18,77,299	9,61,672
Add Income Tax receipts stated to have been included twice in the Board's Return..	..	16
	18,77,299	9,61,688
As per Board's Return	17,94,532	9,61,685
Difference..	82,767	3

8. Adverting to paragraph 1 of the Order of Government recorded above, the Board beg to furnish explanation in the margin of the total difference under the heads of "Stamp" and "Income Tax." The still remaining difference of Rupees 82,767 under the former head constitutes the receipts by the Superintendent of Stamps. These receipts were not included in the Board's Return, while under the Income Tax the small difference of Rupees 3 is the result of compounding fractions.

9. In paragraph 2, the Government refer to differences observed between the Returns furnished by the Accountant General and the Statement of Collections for June of Fasli 1270, forwarded by the Board. The figures taken for comparison from the former Returns include receipts from "Sayer" or "Extra Revenue," which for the last two months of the Fasli, viz., May and June 1861, were incorporated with their respective major heads under the classification of items adopted from the beginning of 1861-62. In the Monthly Returns received from the Collectors for June 1861, this classification was not adopted in consequence of the late receipt by them of the Board's instructions on the subject; and hence arose the differences between the Statement of Collections for June submitted to Government by this Office, and the accounts furnished by the Accountant General. In the Annual Settlement Returns, however, the new arrangement having been adopted, differences on this account between these and the Accountant General's Statements were avoided. Moreover the Returns of Collections received from some of the Collectors for June, the last month of the Fasli, contain errors which are discovered and corrected when the General Statements are prepared to accompany the Settlement Report, and for this reason the Returns of Collections furnished by some Collectors do not correspond with the General Statements subsequently received. The latter are considered to be accurate, being these finally prepared.

10. In conclusion, the Board submit that the Accounts, fourteen in number, received annually from the Accountant General may, without inconvenience, be greatly simplified, and the number considerably reduced. Some of these Returns are very bulky, and contain details not required by the Board for comparison with their Accounts, while their preparation must necessarily entail much labor on the Accountant General's Office, and it is for this reason that the accounts are, received long after the close of the Fasli. The Statements for Fasli 1271 have not yet been received. These forms were probably adopted under the instructions of the late Honorable Court of Directors some fifty years ago, and they do not appear to have undergone any subsequent revision. The Board consider that two simple Returns in the forms, Nos. 18 and 19, which accompany their Annual Settlement Report will be quite sufficient, both for the purpose of verification in the Board's Office, and for transmission to the Home Authorities. The several detailed Returns now furnished by the Accountant General were perhaps necessary when no general abstracts were prepared by the Board for the whole Presidency, but the General Report of the Board now submitted to Government, with complete detailed Statements, supersedes the necessity of any such being prepared by the Accountant General, except such Abstract Statements as may be required for purposes of check. The Board leave it to Government to pass such orders as they may deem proper on the subject.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 397. ORDER THEREON, 20th June 1863, No. 1,093.

1. The Government trust that the notice taken by the Board of Revenue in their Proceedings above recorded of the differences between the accounts furnished by the Collectors to them and to the Accountant General will have the effect of removing this long standing defect in the Revenue and the Financial Returns.

2. The Government fully agree with the Board in the remarks made by them in paragraph 10 of their Proceedings as to the unnecessary bulk if not the utter inutility of the fourteen returns annually furnished by the Accountant General agreeably to the instructions conveyed in the Despatch from the late Court of Directors, dated 22nd May 1818. The subject will be referred to the Secretary of State for his orders.

(Signed) J. D. SIM,

Secretary to Government.

of Revenues.

Submitting explanations as to the differences between the annual Revenue Returns submitted to the Government by the Accountant General and by the Board for Statistics

Here enter 1st June 1863 &c.

The Government &c.
that the matter having been
Board of Revenue in the
Proceedings above recorded
of the differences between the
accounts furnished by the
Collectors to them and the
Accounts and Returns which
have the effect of increasing
this large outstandings due
in the Revenue and the
Returns of Revenue

[illegible] anniversary of the
fourteen returns annually fur-
nished by the Accountant
General agreeably to the in-
structions conveyed in the
dispatch from the late Court
(Q) Directors dated 22d. May
18. The subject will be re-
ferred to the Secretary of State
for his orders.

I have &c.

[illegible]

Lucrèce, fils d'Antoine
Procréation de Lucrèce

c. 1099.

Brigitte Madrad, fille
de Lucrèce, 63.

Pierre, fils d'Augustin
c. 1152

Professeur ordinaire en
Faculté d'explanation à
la Chaire d'Éléments de Droit
des animaux. Lucrèce
Éléonore, publiée à
Lausanne chez Rosset.