

## MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 236

Press  
~~Mis.~~

27.28

Dated

4 - 2 - 191863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
4th February 1863.*

No. 27. Read the following Proceedings of the Board of Revenue, dated 20th January 1863,  
No. 338 :—

Read the following letter from G. L. MORRIS, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Vellum, 18th October 1862, No. 406.

SIR,

In returning the Statement which accompanied the Board's Proceedings of the 10th ultimo, No. 6,040, I have the honor to submit the explanation therein called for.

ENCLOSURE No. 1.  
*Explanation.*

## No. of Advance items.

1..... Adjusted in the months of July and August 1862.

2 to 25 paper for Cur-  
dums.....

Out of Rupees 5,336-12-1, 4,742-13-2 have been adjusted in the months of July and September 1862. The remainder, Rupees 593-14-11, will form part of a large amount of expenditure incurred on account of Fasli 1271, for the sanction of which explanation is about to be made to Government, and Bills will be submitted to the Civil Paymaster on the receipt of the sanction.

The supply of paper, &c., to the Carnums is issued in different periods of the year, and no satisfactory or complete adjustment with reference to the quantity actually expended, can consequently be made until all the several accounts kept by the Carnums throughout the year have been closed. Arrangements will however be made for effecting a more frequent adjustment if possible in future.

With reference to the remark that "it is irregular to exhibit the value of paper in store as unadjusted," the Acting Collector has to point out that it is only after a Memorandum of actual expenditure has been submitted to, and passed by, the Government, that a Bill can be sent up to the Civil Auditor. It would certainly be easy to debit the cost of all the paper purchased at once as an adjusted charge, though some of it may remain unexpended or unaccounted for, and the Collector will in future do so, if the Accountant General signify such to be his wish.

26..... Out of Rupees 140-6-6, 117-0-3 have been adjusted, and the remainder, Rupees 23-6-3, will be adjusted in the coming month.

27..... Application is now being made to Government to sanction this sum, and the same will be adjusted as soon as sanction has been received.

28..... Adjusted in September 1862.

29..... Do. October do.

Do, in the months of June and August 1862.

31 Do, in June 1862.

32 to 37..... Bills have been already sent to the Board for sanction and when this is received, these items will be disposed of.

38 Local Fund..... This item will be adjusted this month.

|                                                |            |
|------------------------------------------------|------------|
| 39 Embezzled at the Civil Court of Combaconum. | No remark. |
|------------------------------------------------|------------|

*Proceedings of the Madras Government, Revenue Department,  
4th February 1863.*

40 to 43 supply of Carls to Troops.

A portion of the amount comprised in this item, viz., Rupees 281-11-0, has been adjusted in October, and the remainder will be cleared off in the course of the ensuing month.

44.....

Adjusted in June 1862.

45.....

This item was adjusted in April 1862, and does not appear in the list of unadjusted advances outstanding on the 1st May 1862.

(Signed.) G. L. MORRIS, *Acting Collector.*

1. Resolved that the explanation which accompanied the foregoing letter be submitted to Government, with reference to paragraph 2 of their Proceedings dated 16th August 1862, No. 1,739. It appears from the explanation that of the items noticed by Government, Nos. 1, 28, and 45 have been adjusted. As regards item No. 27, the Acting Collector states that application is now being made to Government, and in respect to No. 40 he remarks that the amount remaining unadjusted will be cleared off in a month. This explanation is far from satisfactory, and Mr. Morris is requested to state whether the items have since been adjusted. The delay in the adjustment of the items has been excessive, and no reason is assigned for it.

2. With reference to the remarks made by the Collector on items 2 to 25, the Board observe that the proper course is to debit the cost of paper purchased as soon as the charge is incurred, and not to delay the adjustment till the whole paper has been expended.

(True Copies and Extract.)

(Signed.) W. HUDLESTON, *Secretary.*

No. 28.  
ORDER THEREON, 4th February 1863, No. 236.  
Ordered to be communicated to the Accountant General, with reference to his letter dated 25th July 1862, No. 125.

(Signed.) C. G. MASTER,

*Deputy Secretary to Government.*

Memorandum of items of Miscellaneous Advance which have been outstanding for more than one year in the Accounts of the Collector of Tanjore.

| 1                                                  | 2                | 3                               | 4                           | 5                 | 6                   | 7                                                                                                                                                                                                                                                       | 8                             | 9 |
|----------------------------------------------------|------------------|---------------------------------|-----------------------------|-------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---|
| Nature of advance.                                 | Date of advance. | Authority under which advanced. | Amount originally advanced. | Portion adjusted. | Balance unadjusted. | Collector's Explanation.                                                                                                                                                                                                                                | Accountant General's Remarks. |   |
| 1. Advance made for purchasing paper.              | November, 1857.  |                                 | 220 12 11                   |                   | 220 12 11           | This is the sum required to be recovered from the party, and says, what measures have been taken for the recovery of this amount is not stated, but it is highly irregular on the part of the Collector to have allowed it to remain so long unnoticed. |                               |   |
| 2. Do for purchasing paper for the use of Curramo. | July, 1859.      |                                 | 282 12 11                   | 26 30 7 3         | 171 1 5             |                                                                                                                                                                                                                                                         |                               |   |
| 3. Do                                              | August           |                                 | 365                         |                   | 365                 | 5,336 12 1                                                                                                                                                                                                                                              |                               |   |
| 4. Do                                              | Do               |                                 | 3                           |                   | 3                   |                                                                                                                                                                                                                                                         |                               |   |
| 5. Do                                              | September        |                                 | 329 10                      |                   | 329 10              | This is the item which can be not paid only by Annual Bill at the end of Puzly.                                                                                                                                                                         |                               |   |
| 6. Do                                              | October          |                                 | 150 10                      |                   | 150 10              |                                                                                                                                                                                                                                                         |                               |   |
| 7. Do                                              | November         |                                 | 277 2                       |                   | 277 2               |                                                                                                                                                                                                                                                         |                               |   |
| 8. Do                                              | December         |                                 | 127 2                       |                   | 127 2               |                                                                                                                                                                                                                                                         |                               |   |
| 9. Do                                              | January, 1860.   |                                 | 301 9                       |                   | 301 9               |                                                                                                                                                                                                                                                         |                               |   |
| 10. Do                                             | February "       |                                 | 48 7                        |                   | 48 7                |                                                                                                                                                                                                                                                         |                               |   |
| 11. Do                                             | March "          |                                 | 71                          |                   | 71                  |                                                                                                                                                                                                                                                         |                               |   |
| 12. Do for preparing A Register                    | April "          |                                 | 33 8                        |                   | 33 8                |                                                                                                                                                                                                                                                         |                               |   |
| 13. Do for the use of Curramo.                     | May "            |                                 | 230                         |                   | 230                 |                                                                                                                                                                                                                                                         |                               |   |
| 14. Do                                             | June "           |                                 | 221 6 7                     |                   | 221 6 7             |                                                                                                                                                                                                                                                         |                               |   |
| 15. Do                                             | Do               |                                 | 150                         |                   | 150                 |                                                                                                                                                                                                                                                         |                               |   |

Blank in the Collector's Statement.

The Collector assigns no reason why the adjustment should be deferred until the end of Puzly. Several of these advances were made more than 2 years ago. It is moreover irregular to exhibit the value of paper in stores as unadjusted.

Book and Adjustment 186 Department.  
From Accountant General, Madras.  
To Chief Secretary to Government.  
Madras.

Proceedings No.

Dated,

Received.

Memorandum of items of *Arrear Revenue*  
*Arrears* which have been outstanding  
more than one year in the Collectorate of  
*Tanjore*

Memorandum of items of Miscellaneous Advance which have been outstanding for more than one year in the Accounts of the Collector of Tanjore.

| 1                                                          | 2                | 3                                   | 4                           | 5                 | 6                   | 7                                | 8                             | 9 |
|------------------------------------------------------------|------------------|-------------------------------------|-----------------------------|-------------------|---------------------|----------------------------------|-------------------------------|---|
| Nature of advance.                                         | Date of advance. | Authority under which advanced.     | Amount originally advanced. | Portion adjusted. | Balance unadjusted. | Collector's Explanation.         | Accountant General's Remarks. |   |
| 16. Advance for purchasing paper for the use of Courthouse | August/60        | Blank in the Collector's Statement. | 250 ..                      | ..                | 250 ..              |                                  |                               |   |
| 17. Do                                                     | September        |                                     | 20 ..                       | ..                | 20 ..               |                                  |                               |   |
| 18. Do                                                     | October          |                                     | 959 11/16                   | ..                | 959 11/16           |                                  |                               |   |
| 19. Do                                                     | November         |                                     | 180 ..                      | ..                | 180 ..              |                                  |                               |   |
| 20. Do                                                     | Do               |                                     | 212 8 ..                    | ..                | 212 8 ..            |                                  |                               |   |
| 21. Do                                                     | January/61       |                                     | 57 8 ..                     | ..                | 57 8 ..             |                                  |                               |   |
| 22. Do                                                     | February         |                                     | 489 .. 6                    | ..                | 489 .. 6            |                                  |                               |   |
| 23. Do                                                     | March            |                                     | 603 ..                      | ..                | 603 ..              |                                  |                               |   |
| 24. Do                                                     | April            |                                     | 80 ..                       | ..                | 80 ..               |                                  |                               |   |
| 25. Do                                                     | Do               |                                     | 5 ..                        | ..                | 5 ..                |                                  |                               |   |
| 26. For purchasing French School Papers                    | January          |                                     | 421 8 ..                    | 281 16            | 140 .. 6            | In course of Monthly adjustment. |                               |   |

Book and Adjustment 186 Department.

From Accountant General, Madras.

To Chief Secretary to Government.

Madras.

Proceedings No.

Dated,

Received.

Memorandum of items of *Minor Accounts*

*Madras* which have been outstanding

more than one year in the Collectorate of

*Madras*

13.

Memorandum of items of Miscellaneous Advance which have been outstanding for more than one year in the Accounts of the Collector of Tanjore.

| 1                                                                                  | 2                | 3                                    | 4                           | 5                 | 6                   | 7                                                                                                                                                      | 8                                                                                                                   | 9 |
|------------------------------------------------------------------------------------|------------------|--------------------------------------|-----------------------------|-------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---|
| Nature of advance.                                                                 | Date of advance. | Authority under which advanced.      | Amount originally advanced. | Portion adjusted. | Balance unadjusted. | Collector's Explanation.                                                                                                                               | Accountant General's Remarks.                                                                                       |   |
| 27. Advance made on account of Law Charges of the Revenue Department.              | May 1858.        | I find in the Collector's Statement. | 7                           |                   | 7                   | These items have been objected to by the Civil Paymaster, they will be submitted for audit with such vouchers as may be obtainable in support thereof. | The Collector does not say why bills were not submitted by him long ago. The delay should be noticed by Government. |   |
| 28. Do on account of Copying certain Document in the Moamiff's Court at Puloottah. | June 1860.       |                                      | 9                           |                   | 9                   |                                                                                                                                                        |                                                                                                                     |   |
| 29. Do on account of Langur Khannas at Cambasumma.                                 | April 58.        |                                      | 26 13 10                    | 26 63             | 37                  | Will be soon adjusted.                                                                                                                                 | This explanation is vague and indefinite. It is still uncertain when these items will be adjusted.                  |   |
| 30. Do for appropriating a certain building at the Tanjore Fort as Hospital.       | August 60.       |                                      | 500                         |                   | 500                 |                                                                                                                                                        |                                                                                                                     |   |
| 31. Do on account of charges for printing certain forms of Marumut Department.     | February 60.     |                                      | 98 10                       | 43 7              | 55 2                | This is to be adjusted by a paper Bill from the District Engineer, who has been written on the subject.                                                | No mention is made as to when the District Engineer was written to on the subject.                                  |   |

Book and Adjustment 186 Department

From Accountant General, Madras.

To Chief Secretary to Government.

Madras.

Proceedings No.

Dated.

Received.

Memorandum of items of *Revenue*  
*Madras* which have been outstanding  
more than one year in the Collectorate of  
*Tanjore*

Memorandum of items of Miscellaneous Advance which have been outstanding for more than one year in the Accounts of the Collector of Tanjore.

| 1                                                                                                           | 2                | 3                                   | 4                           | 5                 | 6                   | 7                                                  | 8                                                                                                                                                                                                                                                                                                         | 9 |
|-------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------|-----------------------------|-------------------|---------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Nature of advance.                                                                                          | Date of advance. | Authority under which advanced.     | Amount originally advanced. | Portion adjusted. | Balance unadjusted. | Collector's Explanation.                           | Accountant General's Remarks.                                                                                                                                                                                                                                                                             |   |
| 32. Advance on account of the salary of the Establishment of the Travellers of the Bungalows for July 1860. | September 1860.  | Debit in the Collector's Statement. | 3                           |                   | 3                   | Debit under Submarine.                             | Vide remarks.                                                                                                                                                                                                                                                                                             |   |
| 33. Do. Do. October                                                                                         |                  |                                     | 3                           |                   | 3                   |                                                    |                                                                                                                                                                                                                                                                                                           |   |
| 34. Do. Do. January 1861                                                                                    |                  |                                     | 15 1/2                      |                   | 15 1/2              |                                                    |                                                                                                                                                                                                                                                                                                           |   |
| 35. Do. Salary of a Pensioner's salary.                                                                     | February.        |                                     | 1                           |                   | 1                   |                                                    |                                                                                                                                                                                                                                                                                                           |   |
| 36. Do. Establishment of Public Bungalows.                                                                  | March            |                                     | 4                           |                   | 4                   |                                                    |                                                                                                                                                                                                                                                                                                           |   |
| 37. Do. on account of salaries of Pensioners.                                                               | April            |                                     | 15 8                        |                   | 15 8                |                                                    |                                                                                                                                                                                                                                                                                                           |   |
| 38. Do. on account of salary of the Castle Fund. Establishment.                                             | September 1860.  |                                     | 10                          |                   | 10                  | This item is an expenditure out of the local fund. | This explanation is not at all satisfactory. The Collector does not say when this item will be adjusted.                                                                                                                                                                                                  |   |
| 39. Do. for making good of the sum embezzled at the Court of Bamba.                                         | May 1858.        |                                     | 8,370 9 5                   | 6,608 5 1/2       | 1,762 4 1/2         | In the course of monthly adjustment.               | This advance was authorized by Government in G.O. No. 1527 and 1509, Judicial Department, dated 21st November 1854, and 28th October 1858 respectively, of the amount originally advanced to the credit of the Civil and Sessions Court at Bamba. Viz. Rs. 8,370-9-5, Rs. 6,608-5-1/2 has been recovered. |   |

Book and August 1880

From Accountant General, Madras.

To Chief Secretary to Government.

Madras.

Proceedings No.

Dated.

Received.

Memorandum of items of *Minor Revenue*

which have been outstanding

more than one year in the Collectorate of

*Tanjore.*

Memorandum of items of Miscellaneous Advance which have been outstanding for more than one year in the Accounts of the Collector of *Tanjore*.

| 1                                                                                                                       | 2                | 3                                     | 4                           | 5                 | 6                   | 7                                                                                                            | 8                                                                                                                                                                                       | 9 |
|-------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------|-----------------------------|-------------------|---------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Nature of advance.                                                                                                      | Date of advance. | Authority under which advanced.       | Amount originally advanced. | Portion adjusted. | Balance unadjusted. | Collector's Explanation.                                                                                     | Accountant General's Remarks.                                                                                                                                                           |   |
| 40. Advance on account of hire for boats and Rowers for landing and carrying European Troops at <i>Megapattinam</i> .   | June/58          | J.B. Hunt in the Collector's Hatamud. | 418 40                      |                   | 418 40              |                                                                                                              | The delay in obtaining the sanction of Government is not explained by the Collector who appears to have applied for it many months after the advances were made.                        |   |
| 41. Dr. on account of Detachment of the 31 <sup>st</sup> Regiment L.I. from <i>Tringapally</i> to <i>Trichinopoly</i> . | April/59         |                                       | 965 5                       |                   | 965 5               | Submitted for sanction of Govt. as per <i>Despatch</i> <i>Proceedings</i> dated 1 <sup>st</sup> March, 1862. |                                                                                                                                                                                         |   |
| 42. Dr. on account of Detachment of the 31 <sup>st</sup> Regiment L.I. from <i>Tringapally</i> to <i>Trichinopoly</i> . | April/60         |                                       | 30 6                        |                   | 30 6                |                                                                                                              |                                                                                                                                                                                         |   |
| 43. Dr. Detachment removed from <i>Comblacum</i> to <i>Trichinopoly</i> .                                               | March            |                                       | 15 12                       |                   | 15 12               | Will be adjusted after the sanction of the supplemental Budget is received.                                  | The advances were made prior to 1 <sup>st</sup> May 1861 and therefore needs no sanction of the supplemental Budget. The Collector should be called upon to explain the cause of delay. |   |
| 44. Advance made on account of reward for apprehending <i>Robbers</i> .                                                 | February         |                                       | 60                          |                   | 60                  |                                                                                                              |                                                                                                                                                                                         |   |
| 45. Dr. for salary of a 2 <sup>nd</sup> Doctor of <i>Munnaragoodiy</i> Hospital.                                        | May, 1858.       |                                       | 24 8                        |                   | 24 8                | Will be adjusted in April, 1862.                                                                             | This sum was advanced more than 14 years ago and is not adjusted still.                                                                                                                 |   |
| Port St. George's<br>Accountt. Genl's Office<br>26 July 1862<br>H. S. L.                                                |                  |                                       |                             |                   |                     |                                                                                                              | <i>H. S. L.</i><br>Acting Accountant General.                                                                                                                                           |   |

Book and Adjustment 186 Depan  
From Accountant General, Madras.  
To Chief Secretary to Government.  
Madras.

Proceedings No.

Dated,

Received.

R. 2160/62

Memorandum of items of . . . . .

. . . . . which have been outstanding

more than one year in the Collectorate of

R. 1. 220/63

1863

1863

1863

No. 338.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th January 1863.

Read the following letter from G. L. MORRIS, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Vellam, 18th October 1862, No. 406:—

In returning the Statement which accompanied the Board's Proceedings of the 10th ultimo, No. 6,040, I have the honor to submit the explanation therein called for.

ENCLOSURE No. 1.

Explanation.

No of Advance items.

1.....  
2 to 25 paper for Kur-  
nums.....

Adjusted in the months of July and August 1862.

Out of Rupees 5,336-12-1, 4,742-13-2 have been adjusted in the months of July and September 1862. The remainder, Rupees 593-14-11, will form part of a large amount of expenditure incurred on account of Fasli 1271, for the sanction of which explanation is about to be made to Government, and Bills will be submitted to the Civil Paymaster on the receipt of the sanction.

The supply of paper, &c., to the Kurnums is issued in different periods of the year, and no satisfactory or complete adjustment with reference to the quantity actually expended, can consequently be made until all the several accounts kept by the Kurnums throughout the year have been closed. Arrangements will however be made for effecting a more frequent adjustment if possible in future.

With reference to the remark that "it is irregular to exhibit the "value of paper in store as unadjusted," the Acting Collector has to point out that it is only after a Memorandum of actual expenditure has been submitted to and passed by, the Government, that a Bill can be sent up to the Civil Auditor. It would certainly be easy to debit the cost of all the paper purchased at once as an adjusted charge, though some of it may remain unexpended or unaccounted for, and the Collector will in future do so, if the Accountant General signify such to be his wish.

26..... Out of Rupees 140-6-6, 117-0-3 have been adjusted, and the remainder, Rupees 23-6-3, will be adjusted in the coming month.

27..... Application is now being made to Government to sanction this sum, and the same will be adjusted as soon as sanction has been received.

28..... Adjusted in September 1862.

29..... Do. October do.

30..... Do. in the months of June and August 1862.

31..... Do. in June 1862.

32 to 37..... Bills have been already sent to the Board for sanction this is received, these items will be disposed of.

38 Local Fund..... This item will be adjusted this month.

39 Embezzled at the }  
Civil Court of Com- }  
baconum. } No remark.

40 to 43 supply of Carts  
to Troops.

A portion of the amount comprised in this item, viz., Rupees  
281-11-0, has been adjusted in October, and the remainder will be  
cleared off in the course of the ensuing month.

44.....

Adjusted in June 1862.

45.....

This item was adjusted in April 1862, and does not appear in the  
list of unadjusted advances outstanding on the 1st May 1862.

(Signed) G. L. MORRIS, Acting Collector.

1. Resolved that the explanation which accompanied the foregoing letter be submitted to  
Government with reference to paragraph 2 of their Proceedings dated 16th August 1862,  
No. 1,739. It appears from the explanation that of the items noticed by Government, Nos. 1, 28,  
and 45 have been adjusted. As regards item No. 27, the Acting Collector states that application  
is now being made to Government, and in respect to No. 40 he remarks that the amount remaining  
unadjusted will be cleared off in a month. This explanation is far from satisfactory, and Mr.  
Morris is requested to state whether the items have since been adjusted. The delay in the adjust-  
ment of the items has been excessive, and no reason is assigned for it.

2. With reference to the remarks made by the Collector on items 2 to 25, the Board observe  
that the proper course is to debit the cost of paper purchased as soon as the charge is incurred, and  
not to delay the adjustment till the whole paper has been expended.

(True Copies and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with an enclosure returned.

Copy to G. L. Morris, Esq., Acting Collector of Tanjore.

Exd. J. Wright.

N<sup>o</sup>. 236.

Ordered to be communicated to  
the Accountant General with reference to  
his letter dated 25<sup>th</sup> July 1862, No. 125.

1<sup>st</sup> of Aug 1862  
1<sup>st</sup> of Aug 1862

14 B<sup>o</sup> of Rev<sup>y</sup> Officers  
3 Accountant General

Recd 16<sup>th</sup> August 1862 of 2038204  
" 15<sup>th</sup> September " " 178.79.  
" 15<sup>th</sup> November " " 175-176

PROCEEDINGS OF THE BOARD OF REVENUE

No. 220.

Recd 1863 Department  
No. of Govt for 746

Dated 20th January 1863

Despatched 23<sup>rd</sup> Jan 1863

Received 26<sup>th</sup> Jan 1863

No. 338.

Submitting with the Board's remarks a letter  
from the Acting Collector of Tanjore, explaining  
the cause of delay in the adjustment of out-  
standing advances.

N<sup>o</sup>. 236. 14 July

With enclosure