Proceedings of the Madras Government, Revenue Department,
15th April 1872.

Read again Proceedings of the Board of Revenue, dated 31st January 1872, No. 232, recorded in the Proceedings of Government, dated 16th February 1872, No. 303.

No. 142. Read also the following Proceedings of the Board of Revenue, dated 26th March 1872, No. 501.

Read again Government Order, dated 16th February 1872, No. 303.

Read also the following papers :—

Memorandum from R. W. LODWICK, Esq., Acting Accountant-General to the Government of Madras, to the Secretary to the Board of Revenue, dated 28th February 1872, No. 7,939.

ABSTRACT.—Submitting the Statement duly filled which accompanied the Board's Proceedings, No. 1,299, dated 21st instant.

Proceedings of the Madras Government, dated 23rd March 1872, No. 153, Revenue Department.

ABSTRACT.—*Local Rates and Taxes levied in India.*—Board of Revenue requested to furnish the Returns required by the Government of India with as little delay as possible.

SUBMITTED to Government with reference to their order recorded above.

2. The differences observable between the figures given by the Board under the several heads of revenues for the years 1857-58 and 1870-71 (in their Proceedings regarding Imperial and Local taxation in the Madras Presidency) and those of the Accountant-General are as noted in the subjoined abstract :—

Board's Proceedings, dated 31st January 1872, No. 232.

——	As given by the Board.		As obtained from the Accountant-General's Books.		Difference between columns 2 and 4.	Difference between columns 3 and 5.
	1857-58.	1870-71.	1857-58.	1870-71.		
	£.	£.	£.	£.	£.	£.
Land Revenue... ...	3,543,648	4,393,351	3,701,586	4,397,803	+ 157,938	+ 4,452
Abkári	271,391	589,265	275,207	589,266	+ 3,816	+ 1
Forests	15,057	33,978	...	33,979	— 15,057	+ 1
Moturpha...	105,153	...	106,047	...	+ 894	...
Assessed Taxes... ...	...	223,503	...	227,835	...	+ 4,332

3. LAND REVENUE.—The differences in the revenues of 1857-58 are very considerable, especially in the item of Land Revenue. The Accountant-General states that his office is at present unable to account for these variations satisfactorily, as the detailed abstracts of receipts and disbursements for that year were destroyed in 1861 under the orders of Government.

4. Referring however to the Accountant-General's printed book containing the district details of receipts, etc., the Board observe that his figures under Land

Revenue, include extra revenue and collections of North Canara transferred to Bombay. The former of these was not included by the Board the same not having been exhibited in sufficient detail, in the Collectors' accounts for the official year rendered to this office. Leaving out these two items the Accountant-General's figure will amount to £3,595,886, reducing the difference from £157,938 to £52,238, which seems to be confined for the most part to two districts. In Cuddapah and South Arcot alone, the Land Revenue as shown in the Board's accounts is very much below that in the Accountant-General's books exhibiting an aggregate difference of £56,970. These variations must have arisen from some adjustments made by the Account-ant-General in his accounts of 1857-58, which, for the reason already stated cannot be traced.

	£	£
As given by the Accountant-General.		3,701,586
Deduct.		
Extra Revenue	31,169	
Revenue of North Canara.	74,531	
		105,700
		3,595,886
As given by the Board...		3,543,648
Difference ...		52,238

	As per Accountant-General's Book.	As per Board's Account.	Difference.
	£	£	£
Cuddapah ...	223,230	176,631	46,599
South Arcot...	200,614	190,243	10,371
	423,844	366,874	56,970

5. Abkari.—The erencediff of £3,816 in the Abkári revenue for 1857-58 is the collections appertaining to North Canara which has been excluded in the Board's figure and included in that of the Accountant-General.

6. Forests.—In the accounts for the year 1857-58 the revenue from forests merged into Land Revenue. The Accountant-General's books for that year did not contain a separate head for Forests.

7. Moturpha.—Under Moturpha the Accountant-General shows a difference of £894. Looking however into his printed book, differences are observable in five districts amounting in the aggregate to £2,673. These figures differ in consequence of the net revenue, after deduction of refunds being exhibited in his present abstract.

	£	£	£
Godavery	5,549	5,552	— 3
Cuddapah	14,329	11,495	+2,834
Chingleput	2,808	2,944	— 136
North Arcot... ...	4,065	4,064	+ 1
South Arcot... ...	4,055	4,078	— 23
			2,673

Land Revenue.

	£
As given by the Accountant-General.	4,393,351
Add	
Commutations for the island of Seringapatam (not included in the Board's account)	5,000
	4,398,351
Amount adjusted in Accountant-General's books by adding 3,451...	570
Deducting No. 21	... ..
	4,397,781
As given by the Accountant-General.	4,397,803
Difference ...	22

8. The variations observable in the revenues of the year 1870-71 under Land Revenue and Assessed Taxes are satisfactorily accounted for by the Accountant-General as will be seen from the margin.

9. Assessed Taxes.—The differences under Asssessed Taxes of the several years between the abstract appended to paragraph 8 of the Board's Proceedings, dated 31st January 1872, No. 232, and the Statement furnished by the Accountant-General arise chiefly from the inclusion, in the latter, of the tax realized in the Mysore and Travancore States which of course does not appear in the Board's Returns.

Proceedings of the Madras Government, Revenue Department,
15th April 1872.

Assessed Taxes.	£
As given by the Board	223,503
Add Mysore and Travancore	4,238
	227,741
By adjustment in the Accountant-General's books	94
As given by the Accountant-General.	227,835

10. Local Funds.—In the return of Local Funds accompanying the Board's Proceedings, recoveries whether in cash or by adjustment and also certain receipts from the Public Works Department, are entirely excluded while they are included in the Accountant-General's statement. This accounts for the differences in the Statement B. accompanying these Proceedings.

No. 143. Order thereon, 15th April 1872, No. 608.

Miscellaneous.

Ordered that the papers above recorded be referred to the Financial Department, with reference to paragraph 3 of the Proceedings in that department, dated 21st November 1871, No. 676.

2. The Government regret to observe the large differences between the Board's and the Accountant-General's returns, notwithstanding the stringent and repeated orders issued on the subject, and the means adopted effectually to prevent them. The Government in their Order dated 5th July 1860, No. 1,107, remarked that "returns purporting to represent the same thing ought invariably to tally;" that "all corrections made by either office (Board or Accountant-General) should be under fixed and recognized rules, and should be communicated to the other office," and that "if these rules are adhered to, and if the two offices hold free inter-communication, such differences can hardly happen hereafter." They do not understand how, if the course laid down has been followed, any differences could occur, and the Board and the Accountant-General will be requested to submit an explanation on the subject.

23rd August	1858,	No.	1,168.
14th October	,,	,,	1,404.
31st ,,	1859,	,,	1,474.
5th July	1860,	,,	1,107.
31st January	1861,	,,	249.
13th June	1861,	,,	1,198.
11th Dec.	1862,	,,	2,590.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Financial Department.
,, the Board of Revenue.
,, the Officiating Accountant-General.

Exd. F. R. Bantleman.

Revenue Department

Proceedings of the Board of Revenue dated 26th March 1872. No. 501

Read Government Order dated 16th February 1872 No. 303.

Read letter from the Acting Accountant General dated 28th February 1872 No. 7939.

Read Government Order dated 23rd March 1872 No. 153.

Submitted to Government with reference to their order recorded above.

2. The differences observable between the figures given by the Board under the several heads of Revenues for the years 1857-58 and 1870-71 (in their Proceedings regarding Imperial and Local Taxation in the Madras Presidency) and those of the Accountant General are as noted in the subjoined abstract.

Pro: dated ary 1872

	As given by the Board		As obtained from the Accountant General's Books		Difference between Cols. 2 & 4	Difference between Cols. 3 & 5.
	1857-58	1870-71	1857-58	1870-71		
	£	£	£	£	£	£
venue	3543,648	4393,351	3701,586	4397803	+ 157938	+ 4452
gi	271,391	589,265	275,207	589266	+ 3,816	1
s	15,057	33,978	"	33,979	− 15057	1
fha	105,153	"	106,047	"	+ 894	"
ed taxes	"	223,503	"	227835	"	+ 4332

£894. Looking however into his printed book, differences are observable in 5 Districts amounting in the aggregate to £2673. These figures differ in consequence of the net revenue, after deduction of refunds being exhibited in his present abstract.

	£	£	£
Godavery	5548 –	5552	– 3
Cuddapah	14329 –	11495	+ 2834
Chingleput	2808 –	2944	– 136
North Arcot	4065 –	4063	+ 1
South Arcot	4054 –	4078	– 28
			2,673

8. The variations observable in the Revenues of the year 1870-71 under Land Revenue and assessed Taxes are satisfactorily accounted for by the Accountant General as will be seen from the margin.

Land Revenue	£
As given by the Accountant General	4393,351
add Commutation for the island of Serungapatam (not included in the Bd's account)	5,000
	4398,351
Amount adjusted in Accountant General's Books by adding 3451 Deducting 4021	570
	4397,781
As given by the Accountt General	4397803
Difference	22

9. Assessed Taxes. The differences under assessed taxes of the several years between the abstract appended to paras of the Board's Proceedings dated 31st January 1872 No. 232 and the statement furnished by the Accountant General arise chiefly from the inclusion in the latter of the tax realized in the Mysore and Travancore States which of course does not appear in the Board's returns.

Assessed taxes.	£
As given by the Board	223503
Add Mysore & Travancore	4238
	2,27,741
By adjustment in the Accountant General's Books	94
As given by the Accountant General	2,27,835

11. Local Funds. In the return of Local Funds accompanying the Board's Proceedings, recoveries whether in cash or by adjustment and also certain receipts from the P. W. D. are entirely excluded while they are included in the Accountant General's statement. This accounts for the differences in the statement B accompanying these Proceedings.

(True Extract)

J. G. W. L.
Secretary

To,
The Offg. Chief Secretary to Government
Revenue Department
with 2 statements A & B.

Excl. C. Hogg
copy by

Revenue Department.

No. 608.

Proceedings of the Madras Government Under date the 15 April 1872.

Read again Proceedings of the Board of Revd. d/31st January 1872 No 232 recorded in the Proceedings of Govt. d/16 February 1872, No 303.

Read also the following Proceedings of the Board of Revd.

Submitting Explanation regarding differences in the figures by the Board in their Proceedings about Imperial and Local taxation } H.E. 26 March 1872.

Ordered that the papers above recorded be referred to the Financial Department with reference to para 3 of the Proceedings in that Department dated 21st November 1871 No 676.

2. The Govt. regret to observe the large differences between the Boards and the Accountant General returns

G.O. 16 Feby/72 No 206-207.
Mis. 30 Nov/71 No 156
23 March/72 No 153.

Revenue 1872. Octr.

No 1063.

Proceedings of the Board of Revenue

Dated 26th March 1872
Desp. 26 — —
Received 27th
on 3 Sept. the
Revd. Dep.

Explanation regarding differences shown in the figures by the Board in their Proceedings about Imperial & Local taxation, submitted to Government

S.O. No 608. 15 April 1872

No 142

returns notwithstanding
the stringent and repeated
orders issued on the subject
and the means adopted
effectually to prevent them.
The Govt in their order
dated 5th July 1860 No 1107
remarked that "returns
purporting to represent the
same thing ought invariably
to tally" that "all
corrections made by
either office (Board or
Accountant General)
should be under fixed
and recognized rules
and should be communi-
-cated to the other office"
that "if these rules are
adhered to, and if the
two offices hold free
intercommunication, such
differences can hardly
happen hereafter". They
do not understand how
if the course laid down
has been followed any

differences

23d Augt 1858 No 1168
14th October — No 1404
31st Dr 1859 No 1474
5th July — 1860 — 1107
31st Jany 1861 — 269
13th June 1861 — 1198
11th Decr 1862 — 2590.

8

differences could occur
and the Board and the
Accountant General
will be requested to
submit an explanation
on the subject.

13/4/72

5 Financial Dept. Desp. 16 April 72
14 Board of Revs
6 Offg. Accts Genl

Differences between the Bds & Acct Genls Returns about Imperial & Local Taxation

Des Coday