

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 204

DATED 25 th March

[Despatch Abstract.]

Write off.

Amending G.O., No. 536, Rev., dated 28th January 1897, by the insertion of the words "other than arrears of revenue" after the words "sums of money".

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

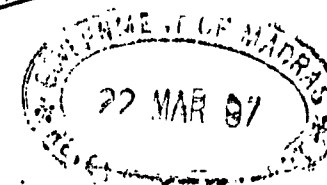
FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 255

610
Read again p. 536 28.1.97 & print order in full time
1312 9th March 1897



Recy Land Revenue No. 5.
Printed 25/3/97
Order No. 204 of 25-3-97.
P.T.

From
The Accountant General
to the Govt of Madras

In the circum.

No. 947

Chances now reported, G.O. No.

536 Misc. dy 28th Jan 1897. Dated 20th March 97
as suggested by the Board,
will be modified by the in-
sertion of the words "other
than arrears of revenue" after
the words "sums of money"

Received 22

Registered 22

Enclosures one

Spare copies

W. S. S. 24.5.97

SUBJECT

States that article 989 of the Civil
Account Code does not apply to
write off of irrecoverable arrears of
revenue.

The Heads of Dept under
the Rev. Secretariat
Act General (P.T.)

mm 23.11.97

10/9

24.5.97

W. S. S. 24.5.97

mm 22/3/97

BACK PAPERS.

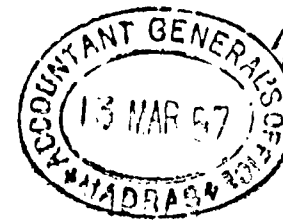
G.O.	No.	Department.	Date.
	525		

FURTHER PAPERS.

G.O.	No.	Department.	Date.
	10/1/97		

Revenue (1897) Department.

CURRENT No.



From

dist

Endorsement misc No: 1312
Order

The Board of Revenue,
Land Revenue Madras.

No. 771 Misc.

Referred to the Ac.
countant General for remarks

done 13/3/97

Under Secy to Govt

Fort St. George

9. March 1897

Dated 1st March 1897

Received

Registered

Enclosures

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To

The Accountant General

13/3/97

SUBJECT.

Enquiring whether the G.O. draw-
ing the attention of the Heads of --
Departments in the matter of writing
off ~~of~~ the accounts ^{of} small sums of --
money found to be irrecoverable ap-
plies to arrears of revenue.

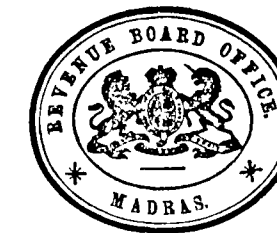
13/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.
Lo	5362	28-1-97.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.



8,000
10-12-96.

30

Proceedings of the Board of Revenue (Land Revenue).

NO. 771 Misc. dated 1st March 1897.

Read Government Order Misc. No. 556 dated 28th January 1897.

-----:o:-----

Resolution.

The Board presumed that the order read above does not apply to arrears of revenue. If this presumption is correct, it would seem desirable to modify the order either by inserting after "sums of money" the words "other than arrears of revenue" or by supplying the word "public" before "money".

3. Article 989 of vol. II of the Civil Account Code is apparently supplementary to art. 279 of vol. I and like it, must be taken to contemplate "public money" i.e. money which has been received by, and has become the property of, the State. Moreover, the power conferred on the Accountant-General by art. 989, vol. II has to be exercised by him as shown by the heading of the chapter where it occurs, in the course of the audit and adjustment of public accounts but these operations are not performed by him with respect to arrears of revenue. Lastly sec. 55 of Madras Regulation I of 1803 (Board of Revenue Regulation) has generally been held to reserve to Government the power of sanctioning the writing off of irrecoverable arrears of revenue, however small.

(True Extract)

Heelan
Secretary.

To.
O.B. The Secretary to Government, Revenue Department.

189 .
Board of Revenue
(Land Revenue),
MADRAS.

To

Subject.

Brok DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,

No. 947

20th March 1897
570

From

F. C. Harrison Esqre.

My ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE *Secretary to Government,*
Revenue Department.

SIR,

With reference to the endorsement of Government No 1312, Miscellaneous, dated 9th March 1897, on Board's proceedings No 77, Misc, dated 1st March 1897, I have the honour to state that Article 909 of the Civil Account Code, in my opinion, does not apply to writer off of irrecoverable arrears of revenue. Account Officers have no concern with the audit of revenue. This article which speaks of

of account officers is therefore not
applicable.

I have the honor to be
^{Sr}
Your most obed^t servant,
Wm. W. Garrison
Off. Accountant General.

Wm

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE

No.

Dated

Received

No.

Subject.

Government {1897} of Madras.
REVENUE.

Recd.

Regd.

} 1897.

Enclosures

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G.O., No. 204, 25th March 1897.

MARCH.

Write off.

Amending G.O., No. 536, Revenue, dated 28th January 1897, by the insertion of the words
"other than arrears of revenue" after the words "sums of money."

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 536, Revenue, dated 28th January 1897:—

Read—again G.O., Mis. No. 146, Revenue, dated 9th January 1897.

ABSTRACT.—Sanctioning the writing off of the accounts As. 1-8 reported to be irrecoverable under survey advances in South Canara.

Order—Mis. No. 536, Revenue, dated 28th January 1897.

The attention of the Board of Revenue and the other Heads of Departments under the Revenue Secretariat is drawn to the provisions of article 989 of the Civil Account Code, volume II, and they will be requested to make arrangements in future for writing off the accounts, in direct communication with the Accountant-General, small sums of money which from any cause are found to be irrecoverable.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture).

" " (Land Revenue).

" " (Separate Revenue).

" Inam Commissioner.

" Superintendent, Madras Survey.

" Director, Government Cinchona Plantations.

Copy to the Accountant-General.

READ—the following endorsement Mis. No. 1312, Revenue, dated 9th March 1897, on the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 771, dated 1st March 1897:—

Read—G.O., Mis. No. 536, dated 28th January 1897.

Resolution—Mis. No. 771, dated 1st March 1897.

The Board presumes that the order read above does not apply to arrears of revenue. If this presumption is correct, it would seem desirable to modify the order either by inserting after "sums of money" the words "other than arrears of revenue" or by supplying the word "public" before "money."

2. Article 989 of volume II of the Civil Account Code is apparently supplementary to article 279 of volume I, and like it, must be taken to contemplate "public money" i.e., money which has been received by, and has become the property of, the State. Moreover, the power conferred on the Accountant-General by article 989, volume II, has to be exercised by him as shown by the heading of the chapter where it occurs, in the course of the *audit and adjustment* of public accounts, but these operations are not performed by him with respect to arrears of revenue. Lastly, section

55 of Madras Regulation I of 1803 (Board of Revenue Regulation) has generally been held to reserve to Government the power of sanctioning the writing off of irrecoverable arrears of revenue, however small.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.

Endorsement Mis. No. 1312.

Referred to the Accountant-General for remarks.

FORT ST. GEORGE,
9th March 1897.
To the Accountant-General.

(Signed) LIONEL DAVIDSON,
Under Secretary to Government.

READ—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to Government, Revenue Department, dated 20th March 1897, No. 947:—

With reference to the endorsement of Government, Mis. No. 1312, dated 9th March 1897, on Board's Proceedings, Mis. No. 771, dated 1st March 1897, I have the honour to state that article 989 of the Civil Account Code, in my opinion, does not apply to writes off of irrecoverable arrears of revenue. Account officers have no concern with the audit of revenue. This article which speaks of account officers is therefore not applicable.

ORDER—No. 204, Revenue, dated 25th March 1897.

Land Revenue No. 5.

In the circumstances now reported, G.O., Mis. No. 536, dated 28th January 1897, will, as suggested by the Board,

be modified by the insertion of the words "other than arrears of revenue" after the words "sums of money."

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Heads of Departments
under the Revenue Secretariat.
"The Accountant-General.

Zd. Shaik Karim.

100 Copies

First copy sent to Press

Returned for signature.

Despatched in print.

RECEIVED G.O. NO.
132

DATE

RECEIVED NO.

ENCLOSURES TO G. No

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DUTY

FORMS OF GOVERNMENT, B. IS MEANT FOR DISCUSSION
IN ORIGINAL

VB -

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