

# Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2310

DATED 27<sup>th</sup> May

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[Despatch Abstract.]

Recording G.O. No. 76. Despatch. Comd. 4 to the Accts. General, Indt. of the Res. Despatch. transferring P.G. (sett.) explaining the differences bet. the figures given by the Board & those furnished by the Accts. General as representing the advances made by Collrs. under the Loans. Acts during the six months ending 30<sup>th</sup> Sept 1897.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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Government {1898} of Madras.  
FINANCIAL.

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Recd. 22 May } 1898.  
Regd. 23 "

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G.O., No. 401, 26th April 1898.

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Communicating to the Accountant-General endorsement of the Revenue Department transferring Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture) explaining the differences between the figures given by the Board and those furnished by the Accountant-General as representing the advances made by Collectors under the Loans Acts during the six months ending 30th September 1897.

## GOVERNMENT OF MADRAS.

## FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 214, Financial, dated 3rd March 1898.

ABSTRACT.—Passing orders on the subject of certain irregularities in the booking of disbursements under Class I loans in the Bellary district.

READ—also the following paper:—

Read—the following endorsement in the Revenue Department, dated 31st March 1898, Mis. No. 1528:—

Read—again the following paper:—

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture) No. 110, dated 8th March 1898.

Read—also the following papers:—

|                                  |                           |                  |
|----------------------------------|---------------------------|------------------|
| From the Collector of Anantapur, | dated 14th February 1898, | Dis. No. 890.    |
| " " of Bellary                   | " 3rd December 1897       | " " 7621         |
| " " of Chingleput                | " 17th " "                | " " 3704.        |
| " " of Cuddapah                  | " 29th November "         | " " 6191-Rev.    |
| " " of Ganjam                    | " 19th December " R.G.B., | 283-Ver.         |
| " " of " "                       | " 15th February 1898      | " " 283-Ver.     |
| " " of Gódvári                   | " 21st December 1897,     | Dis. " 4325-Ver. |
| " " of Kurnool                   | " 30th November "         | " " 3647-Gl.     |
| " " of Madura                    | " 1st December "          | " " 4519.        |
| " " of Salem                     | " 26th November "         | " " 6232.        |
| " " of Vizagapatam               | " 30th " "                | Dis. " 4344.     |

Resolution—No. 110, dated 8th March 1898.

In its order, No. 1545, Financial Department, dated 16th November 1897, Government called for explanation of the differences, amounting to Rs. 24,623-15-0, or nearly Rs. 25,000, between the figures reported by the Board in its Proceedings, No. 8499, dated 17th October 1897, as representing advances made by Collectors under the Loans Acts during the six months ending 30th September 1897 and those reported by the Accountant-General for the same period. Explanation was called for from the Collectors of the districts in which there were differences (B. P., No. 9395, dated 22nd November 1897) and the

Ganjam.  
Vizagapatam.  
Gódvári.  
Kurnool.  
Bellary.  
Anantapur.

Cuddapah.  
Chingleput.  
Salem.  
Coimbatore.  
Madura.

letters read above are their replies. The differences occur in the marginally-noted districts, and the annexed statement shows in one view the details of these differences and the causes thereof. The difference in

Ganjam is due to erroneous adjustments made in the books of the Accountant-General, and that officer has been addressed on the subject by the Collector. In Vizagapatam, the whole of the difference of Rs. 3,888 under the Agriculturists' Loans Act and that of Rs. 75 under the Land Improvement

Loans Act represent amounts disbursed in September after the closing of the treasury accounts; while the remaining amount of Rs. 375 under the latter Act represents disbursements made in February and March 1897, but erroneously included by the Collector in the amounts reported by him to the Board. The difference of Rs. 1,000 under the Agriculturists' Loans Act in the Gódvári district is reported to represent advances made in the Agency tracts on account of gratuitous relief from the funds of the Charitable Famine Committee, but erroneously treated as loans under the Agriculturists' Loans Act in the treasury accounts. The difference of 8 annas under the Agriculturists' Loans Act in Cuddapah and the net difference of one rupee in Bellary and of 8 annas in Kurnool are due to the omission or rounding of fractions in reporting the figures to the Board. The differences under the two Acts in Kurnool are due to erroneous debits in the treasury accounts, and the Collector reports that the necessary alteration memorandum except in respect of Rs. 100 has been sent to the Accountant-General and that a similar memorandum will be sent for that amount also. The variations under the two Acts in Bellary are reported to be due to an error in classification which was rectified in the accounts subsequent to the despatch of telegrams to the Board. Of the difference of Rs. 9,319-12-0 in Anantapur, Rs. 5,390 represent advances made during the preceding official year, but erroneously included by the Collector in the current year's accounts; Rs. 2,121-4-0, amount not actually disbursed but erroneously included in the accounts as disbursed, and Rs. 1,810, amount advanced in September after the closing of the treasury accounts, but brought to account in the succeeding month by the Accountant-General. The aggregate, viz., Rs. 9,321-4-0, of the amounts of the three items above mentioned exceeds the actual difference of Rs. 9,319-12-0 by Rs. 1-8-0, and this is stated to be due to rounding of fractions. The differences in Chingleput, Salem and Coimbatore represent adjustments carried out during the current year of sums erroneously credited or debited in the previous years. In Madura the difference is stated to be due to the fact that the amount, viz., Rs. 12,293, though actually advanced by the Special Deputy Collector, Periyár, in August and September last, was not brought into the treasury accounts until October owing to non-receipt of vouchers from that officer.

2. It will be seen from the above that, of the total difference of Rs. 24,623-15-0, Rs. 18,066 represent amounts actually disbursed in September after the closing of the treasury accounts, and therefore brought to account in the Accountant-General's books in the succeeding month, Rs. 5,765 represent erroneous inclusion of amounts disbursed in the previous year, Rs. 1,121-4-0, a similar inclusion of amount not disbursed at all; and that the balance is due either to adjustments made in the Accountant-General's statements or to the omission or rounding of fractions by the Collectors concerned in reporting the expenditure to the Board.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAH,  
Secretary.

To the Secretary to Government, Revenue Department, with enclosure.  
Copy to the Collectors concerned.

[Appendix.

COMPARISON of the amounts reported by the Accountant-General and Collectors as disbursed under the Loans Acts during the first six months of the official year 1897-98.

APPENDIX.

| Districts.  | Amounts disbursed in September after the closing of the treasury accounts, but brought to account by the Accountant-General in the accounts of the succeeding months. |             |                            |           |                             |           | Amounts not disbursed but erroneously included in the accounts. |           |                             | Adjustments made in the Accountant-General's statements. |                            |           |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------|-----------|-----------------------------|-----------|-----------------------------------------------------------------|-----------|-----------------------------|----------------------------------------------------------|----------------------------|-----------|
|             | Land Improvement Loans Act.                                                                                                                                           |             | Agriculturists' Loans Act. |           | Land Improvement Loans Act. |           | Agriculturists' Loans Act.                                      |           | Land Improvement Loans Act. |                                                          | Agriculturists' Loans Act. |           |
|             | 2                                                                                                                                                                     | 3           | 4                          | 5         | 6                           | 7         | 8                                                               | 9         | 10                          | 11                                                       | 12                         | 13        |
| Ganjām      | Rs. A. P.                                                                                                                                                             | Rs. A. P.   | Rs. A. P.                  | Rs. A. P. | Rs. A. P.                   | Rs. A. P. | Rs. A. P.                                                       | Rs. A. P. | Rs. A. P.                   | Rs. A. P.                                                | Rs. A. P.                  | Rs. A. P. |
| Vizagapatam | 75 0 0                                                                                                                                                                | 3,888 0 0   | 375 0 0                    | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Goddavari   | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Kurnool     | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Belary      | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Anantapur   | 455 0 0                                                                                                                                                               | 1,355 0 0   | 5,390 0 0                  | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Cuddapah    | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Chingelput  | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Salem       | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Coimbatore  | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Madura      | ..                                                                                                                                                                    | ..          | ..                         | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
| Total ..    | + 11,848 0 0                                                                                                                                                          | + 445 0 0   | + 5,765 0 0                | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |
|             | + 12,378 0 0                                                                                                                                                          | + 5,688 0 0 | + 5,765 0 0                | ..        | ..                          | ..        | ..                                                              | ..        | ..                          | ..                                                       | ..                         | ..        |

No. 401, FINANCIAL, 26TH APRIL 1898.

| Districts.     | Error in classification.    |             |                            |       | Omission or rounding of fractions in reporting the expenditure to the Board. |       |                            |       | Total      |    | Grand Total. |
|----------------|-----------------------------|-------------|----------------------------|-------|------------------------------------------------------------------------------|-------|----------------------------|-------|------------|----|--------------|
|                | Land Improvement Loans Act. |             | Agriculturists' Loans Act. |       | Land Improvement Loans Act.                                                  |       | Agriculturists' Loans Act. |       |            |    |              |
|                | 10                          |             | 11                         |       | 12                                                                           |       | 13                         |       |            |    |              |
|                | RS.                         | A. P.       | RS.                        | A. P. | RS.                                                                          | A. P. | RS.                        | A. P. |            |    |              |
| Ganjám ..      | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Vizagapatam .. | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Goddavari ..   | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Kurnool ..     | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Belary ..      | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Anantapur ..   | 1,049 8 0                   | 1,019 8 0   | +                          | +     | ..                                                                           | ..    | ..                         | ..    | 450 0 0    | .. | ..           |
| Cuddapah ..    | 1,484 8 0                   | 1,484 8 0   | +                          | -     | ..                                                                           | ..    | ..                         | ..    | 1,019 8 0  | .. | ..           |
| Chingelput ..  | 685 0 0                     | 685 0 0     | -                          | ..    | ..                                                                           | ..    | ..                         | ..    | 1,484 8 0  | .. | ..           |
| Salem ..       | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | 6,263 12 0 | .. | ..           |
| Coimbatore ..  | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
| Madura ..      | ..                          | ..          | ..                         | ..    | ..                                                                           | ..    | ..                         | ..    | 1 5 0      | .. | ..           |
| Total ..       | - 1,899 0 0                 | + 1,899 0 0 | -                          | +     | ..                                                                           | ..    | ..                         | ..    | ..         | .. | ..           |
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Note.—Difference is shown as + or — according as the Collector's figures are greater or less than the Accountant-General's figures.

No. 401, FINANCIAL, 26TH APRIL 1898.

Endorsement—Mis. No. 1528, Revenue, dated 31st March 1898.

Transferred to the Financial Department with reference to G.O., No. 1545, Financial, dated 16th November 1897.

(Signed) N. E. MARJORIBANKS,  
Ag. Under Secy. to Govt.

To the Financial Department.

ORDER—No. 401, Financial, dated 26th April 1898.

Communicated to the Accountant-General, in continuation of G.Os., Nos. 138 and 214, dated 12th February and 3rd March 1898, respectively.

(True Extract.)

To the Accountant-General.  
" Revenue Department. ✓

S. S. Roberts  
Chief Secretary.

Exd. S. J. Pereira.