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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1524 Press
47-49 ~~Mis.~~

Dated 14-11- 1872.

47-49 11/12

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
14th November 1872.

Read the following papers :—

No. 47. Proceedings of the Government of India in the Financial Department, dated Simla, 17th October 1872, No. 3494 (Accounts).

Read the following extract from the Secretary of State's Financial Despatch, No. 323, dated 22nd August 1872 :—

3.—It is also necessary that you should transmit to me explanations of the system under which the revenues and receipts in the different branches are collected, and the expenditure defrayed. That explanation should contain a complete statement, as suggested by the Committee, of the facts necessary "to enable responsible Ministers to form a just judgment on the financial administration of India."

4.—I do not expect that this statement, in a complete form, can be prepared by the next session, but it should be supplied as fully as possible by that time. It can subsequently be expanded to meet the object in view. When completed, it need not be furnished annually, but it will be only necessary to modify it from time to time, so as to represent any change that may be made in the system of administration.

Resolution.—The Secretary of State desires to have in a more compact form han at present exists an explanation of the several heads of account of the receipts nd expenditure of India, noting also the differences of system which prevail in the everal provinces.

2. In the first instance a brief explanation is required, and it must be complete and in the hands of the Secretary of State before the commencement of the ext Session of Parliament. As this paper may be laid before the East India Finance Committee of the House of Commons, it should be prepared in a popular orm, pre-supposing no special acquaintance with Indian system or Indian terms n the part of the reader.

3. It will be impossible in the short time allowed to furnish more than a general outline, but care should be taken to give a reference to any existing orders r publications which treat more fully of the subject, including not merely official apers which carry the full sanction of Government, but reports, or non-official locuments, from which useful information may be obtained. Where these are hought of sufficient importance, duplicate copies may be forwarded, with the note, or transmission to the Secretary of State.

4. For the several heads of revenue and cost of collection, it will be necesary to explain how the percentage of charge depends on the local system, and especially in cases where, as for example, on the recent introduction of the public entral distillery system, any great increase of charge has occurred in recent years. t must be remembered that, in consolidating the accounts for the whole of India, harges incurred for the same purpose are unavoidably thrown together, as for xample, "Land Revenue Collections," though the service performed under the ermanent settlement in Bengal is very different from the minute supervision ecessary in other Presidencies.

5. In explaining the expenditure under other than revenue heads, special otice should be taken of those on which erroneous ideas are liable to be formed y persons without local knowledge. Thus, for example, "registration" to an English reader might, perhaps, convey rather the idea of a registration of vital and

other statistics (the duty of the English Registrar-General) than the system known by that term in India. Again, under the civil grant for ecclesiastical charges, it would not be apparent, without explanation, how largely the cost depends on the distribution or numbers of the army.

6. It should be remembered that the memoranda required are to be explanatory of the accounts submitted to Parliament. All figures given should, therefore, be taken from the accounts prepared by this Department, or be verified by the Accountant-General, or, if in any case it is necessary to use different figures, the matter should be explained.

ORDER.—Ordered that the Secretary of State's requisition be forwarded with the foregoing explanation—

1*st.*—To the Home Department for preparation of memoranda in respect to the Ecclesiastical and Medical Departments.

2*nd.*—To the Revenue Department for preparation of memoranda in respect to the revenue and receipts and expenditure under the following heads:—Land Revenue, Forest, Inland Customs, Salt, Minor Departments.

3*rd.*—To the Foreign Department, with a request that the memorandum of tributes under preparation in that Department may be expanded, if necessary, and that separate memoranda be added explanatory of the heads of Political Agencies and Allowances and Assignments.

4*th.*—To the Military Department for preparation of memoranda regarding Marine and Military Receipts and Expenditure.

5*th.*—To the Public Works Department, with a request that the necessary information relating to Public Works, Irrigation, Railways, and the Telegraph Department may be supplied by that Department.

6*th.*—To the Local Governments with a request for memoranda about the revenues and receipts, and charges under Excise, Opium, Administration (except the Departments of Account and Paper Currency), Law and Justice, the several heads of Provincial Revenue and Charges, and Miscellaneous.

7*th.*—To the Comptroller-General, with a request for memoranda about Interest (Receipts and Charges), Refunds and Drawbacks, Administration, viz., Departments of Account and Paper Currency, Pensions, and Miscellaneous under India.

8*th.*—To the Director-General of the Post Office, with a request for a memorandum in respect to the Post Office.

Ordered, also, that the Departments, Governments, and Officers concerned be requested to take special care that the preliminary memoranda are prepared so as to admit of their transmission through the Financial Department in sufficient time to reach the Secretary of State "at least a month before the commencement of the next Session of Parliament."

(Signed) R. B. CHAPMAN,
Secy. to the Govt. of India.

3A

Proceedings of the Madras Government, Financial Department,
14th November 1872.

No. 48. Telegram from the Financial Secretary to the Government of India, Simla, to the Chief Secretary to Government, Ootacamund, dated 4th November 1872.

Your demi-official, 26th October. We have no instructions except the despatch quoted in Resolution of 17th October. But we understand that a short popular account of each branch of revenue and each head of expenditure is wanted to be followed by more elaborate memoranda. No doubt we have material for constructing such memoranda, but so has Secretary of State. He evidently thinks, and so does the Government of India, that they can be most effectually prepared locally. The entire brief should, therefore, be prepared at Madras for the Madras Presidency, and you must use your own judgment as to its character. You must not omit excise.

No. 49. ORDER THEREON, 14th November 1872, No. 1524.

Ordered that copies of the foregoing resolution and telegraph message be furnished to the Revenue Department, with the view to the receipts and charges under Excise being included in the statements and memoranda called for by the Government of India in their letter in the Department of Agriculture, Revenue, and Commerce, dated the 25th October 1872, No. 745.

(True Extract.)

Officiating Chief Secretary.

To the Revenue Department.

Exd. J. Wright.

Govt. of India Records.

FINANCIAL.

No.

TAX REVENUE DEPARTMENT.

Dated November, 1872.

Read.

G. O., 1417, November 1872, No. 1324.

Read.

NOVEMBER.
Nos. 47–49.

Communicating papers from Government of India calling for certain information regarding the general heads of account of the receipts and expenditure of this Presidency in view to similar information being furnished under the head of Excise.

No. 3494.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

SIMLA, THE 17 OCTOBER 1872.

READ the following extract from the Secretary of State's Financial Despatch No. 323, dated 22nd August 1872:

3.—It is also necessary that you should transmit to me explanations of the system under which the revenues and receipts in the different branches are collected, and the expenditure defrayed. That explanation should contain a complete statement, as suggested by the committee, of the facts necessary "to enable responsible ministers to form a just judgment on the financial administration of India."

4.—I do not expect that this statement, in a complete form, can be prepared by the next session, but it should be supplied as fully as possible by that time. It can subsequently be expanded to meet the object in view. When completed, it need not be furnished annually, but it will be only necessary to modify it from time to time, so as to represent any change that may be made in the system of

RESOLUTION.—The Secretary of State desires to have in a more compact form than at present exists an explanation of the several heads of account of the receipts and expenditure of India, noting also the differences of system which prevail in the several provinces.

2. In the first instance a brief explanation is required, and it must be complete and in the hands of the Secretary of State before the commencement of the next Session of Parliament. As this paper may be laid before the East India Finance Committee of the House of Commons, it should be prepared in a popular form, pre-supposing no special acquaintance with Indian system or Indian terms on the part of the reader.

[illegible] will be impossible in the short time allowed to furnish more than a general outline, but care should be taken to give a reference to any existing orders or publications which treat more fully of the subject, including not merely official papers which carry the full sanction of Government, but reports or non-official documents, from which useful information may be obtained. Where these are thought of sufficient importance, duplicate copies may be forwarded, with the note, for transmission to the Secretary of State.

4. For the several heads of revenue and cost of collection, it will be necessary to explain how the percentage of charge depends on the local system, and especially in cases where, as for example, on the recent introduction of the public central distillery system, any great increase of charge has occurred in recent years. It must be remembered that, in consolidating the accounts for the whole of India, charges incurred for the same purpose are unavoidably thrown together, as for example, "Land Revenue Collections," though the service performed under the permanent settlement in Bengal is very different from the minute supervision necessary in other Presidencies.

5. In explaining the expenditure under other than revenue heads, special notice should be taken of those on which erroneous ideas are liable to be formed by persons without local knowledge. Thus, for example, "registration" to an English reader might, perhaps, convey rather the idea of a registration of vital and other statistics (the duty of the English Registrar General) than the system known by that term in India. Again, under the civil grant for ecclesiastical charges, it would not be apparent, without explanation, how largely the cost depends on the distribution or numbers of the army.

6. It should be remembered that the memoranda required are to be explanatory of the accounts submitted to Parliament. All figures given should, therefore, be taken from the accounts prepared by this Department, or be verified by the Accountant General, or, if in any case it is necessary to use different figures, the matter should be explained.

ORDER.—Ordered, that the Secretary of State's requisition be forwarded with the foregoing explanation—

1st.—To the Home Department for preparation of memoranda in respect to the Ecclesiastical and Medical Departments.

2nd.—To the Revenue Department for preparation of memoranda in respect to the revenue and receipts and expenditure under the following heads: Land Revenue, Forest, Inland Customs, Salt, Minor Departments.

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5th.—To the Public Works Department, with a request that the necessary information relating to Public Works, Irrigation, Railways, and the Telegraph Department may be supplied by that Department.

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7th.—To the Comptroller General, with a request for memoranda about Interest (Receipts and Charges), Refunds and Drawbacks, Administration, *viz.*, Departments of Account and Paper Currency, Pensions, and Miscellaneous under India.

8th.—To the Director General of the Post Office, with a request for memorandum in respect to the Post Office.

Ordered also, that the Departments, Governments, and Officers concerned be requested to take special care that the preliminary memoranda are prepared so as to admit of their transmission through the Financial Department in sufficient time to reach the Secretary of State "at least a month before the commencement of the next Session of Parliament."

H. B. Chapman
Secretary to the Government of India.

[illegible]
[illegible] Secy to the Govt of India

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

To

No. 3494.

Dated Simla, *October* 1872.

Received

Financial 1872 Sept

Bom:

Govt of India Sept

Sept 25 Oct

No 2153

Calling for certain information respecting the several kinds of Receipts & Expenditure of the Presy

Civil Dept

Bom: Govt Gen Dept

Sept 25 Oct

No 2153

Calling for certain information respecting the several kinds of Receipts & Expenditure of the Presy

Civil

Sept 25 Oct

No 2153

Calling for certain information respecting the several kinds of Receipts & Expenditure of the Presy

Civil Dept

Bom: Govt Gen Dept

Sept 25 Oct

No 2153

Calling for certain information respecting the several kinds of Receipts & Expenditure of the Presy

Civil

INDIAN TELEGRAPH.

Local No.

Station)

FROM (Station)

o.	Words.	Time tendered for transmission. (Madras time.) Day.	H.	M.

OFFICIAL INSTRUCTIONS.—

Person)

FROM (Person)

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7	8	9
10	11	12
13	14	15
16	17	18
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34	35	36

D. FROM _____ (L. L.) _____

H. _____ M., on the _____

SENT TO _____ (L. L.) _____

AT _____ H. _____ M., on the _____

BY _____

_____ *Telegraph Master.*

[illegible] 1-12-

[illegible] Steam Press,—100,000,—16-8-72.

1300

Class.

INDIAN TELEGRAPH.

Local No.

To (Station)

From (Station)

No. | Words. | Time tendered for transmission. (Madras time) Day. H. M. | Official Instructions.—

To (Person)

From (Person)

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Recd. from (L. L.)

At H. M., on the

By

Date

Sent to (L. L.)

At H. M., on the

By

Telegraph Master.

(Printed at the Government Press.—10,000.—4-11-12.)

included in the statements

and

Class.

INDIAN TELEGRAPH.

Local No.

To (Station)

FROM (Station)

No.	Words.	Time tendered for transmission. (Madras time.) Day.	H.	M.	Official Instructions.—

To (Person)

FROM (Person)

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RECD. FROM (L. L.)

AT H. M., on the

By

SENT TO (L. L.)

AT H. M., on the

By

Telegraph Master.

(P.) —Govt. Tel. Press, —1900.

DIAMOND

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and

19 A

Financial Department.

PROCEEDINGS of the **MADRAS GOVERNMENT.**

Read the following ~~letter~~ papers:—

Resolution of the Govt. of India, Financial Dept } dated 17th October 1872, No. 3494

Telegram from the Financial Secretary to the Govt. of India } — 4th November 1872.

Order thereon, No. 1524

Ordered that copies of the foregoing Resolution and Telegraph Message be furnished to the Revenue Department with the view to the receipts and charges under Excise being included in the Statements

and

and memoranda called
for by the Government
of India in their letter
in the Department of
Agriculture, Revenue
and Commerce, dated
the 25th October 1894
No 745.

To the Rev. Dept. [illegible]

Govt. of {1872} Madras.

Financial

To

The Rev. Dept.

Dated Nov 14 } 1872., No. 1524
Recd. }

Nos. 47 - 49.

Covering papers from Govt. of India calling for certain Returns regarding the Local Heads & Check of the Receipts & Disbursements of the Revenue & Services respectively & Mr. Bourne being furnished under the head of Excess