

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	32	Press Mis.
Dated	9-1-	1857.

Not to be folded or roughly handled

7/5/36

*Proceedings of the Madras Government, Public Department,
9th January 1867.*

Read the following papers :—

No. 43. Proceedings of Government in the Revenue Department.

Communicating, with observations, the
replies of certain Officers consulted, as
to whether they could submit their
Administration Reports for the Calen-
dar instead of the Official year. } (Dated 21st November 1866, No. 3180).

No. 44. Proceedings of Government in the Public Works Department.

Calling upon certain Officers of the Pub-
lic Works Department to report if any
objection exists to the future framing
of their Administration Reports for the
Calendar instead of the Official year. } (Dated 17th July 1866, No. 2249).

No. 45. Proceedings of Government in the Public Works Department.

Communicating the opinions of the Su-
perintending Engineers of the several
Divisions, and the Public Works Ac-
counts Controller, regarding the prepa-
ration of the Administration Report for
the Calendar instead of the Official
year. } (Dated 11th September 1866, No. 2894).

No. 46. Proceedings of Government in the Military Department.

Furnishing the replies of certain Officers
on the practicability of preparing
their Administration Reports for the
Calendar instead of the Official year. } (Dated 9th October 1866, No. 3514).

No. 47. Proceedings of Government in the Military Department.

Communicating letter from the Adjutant
General, stating that his Administra-
tion Report can be furnished for the
Calendar instead of the Official year. } (Dated 18th October 1866, No. 3647).

No. 48. From the Registrar of the High Court of Judicature at Madras, Appel-
late Side, to the Chief Secretary to Government, Fort Saint George;
dated Madras, 24th July 1866, No. 48.

With reference to Mr. Hudleston's letter of the 10th instant, forwarding an
extract from the Proceedings of Government of the same date, No. 695, I am
directed to inform you, that the Judicial Administration Report has always referred
to the Calendar year next preceding, and the Returns which accompany it are
made up for the same period.

No. 49. From the Inspector General of Police, to the Acting Chief Secretary to
Government, Fort Saint George; dated Kotagherry, 17th July 1866,
No. 1160.

General Department

With reference to Government Order, No. 695, dated 10th July 1866, I have
the honor to state that, so far as my Department is concerned, I would strongly

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recommend the adoption of the Calendar year for the period of record in the Administration Report. Indeed, the Criminal statistics, &c., now exhibited are for the Calendar year, not for the Official year.

2. With reference to the 2nd paragraph of the letter of the Secretary to Government of India, I beg to state that the Criminal statistics collected in my Department could not be brought up and tabulated for the Official year, without causing great delay in submitting the Administration Report.

No. 50. From the Inspector General of Jails, to the Chief Secretary to Government, Fort Saint George; dated Ootacamund, 3rd August 1866, No. 53.

In reply to the Order of Government noted in the margin, I have the honor to state that it has already been directed that the Administration Report of this Department is to be for the Calendar year, as far as regards Jail discipline, vital and Criminal statistics, Inspections and

Public Department, 10th July 1866, No. 695.

New Jail Rules, paragraph 20.

such like matters, and that all Financial Statements shall be for the Official year.

2. I think it would be an advantage if all the Returns were made to relate to the same period, for which reason I would prefer to take the Official year.

No. 51. From the Commissioner of Police, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 14th July 1866, No. 76.

With reference to Order of Government, No. 695 of 10th instant, I have the honor to state that all Returns and Statistics connected with the Administration Report of this Department can be equally well furnished for the Calendar as for the Official year.

2. On the other hand, should the Official year be taken it will be quite possible to furnish Criminal Returns for the Official instead of for the Calendar year, but I consider that the present system in this respect is more convenient and satisfactory.

No. 52. From the Judges of the Madras Court of Small Causes, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 16th July 1866, No. 37.

With reference to the Proceedings of Government, Public Department, and the Order thereon, dated 10th instant, No. 695, we have the honor to state that the Administration Reports of the Madras Court of Small Causes have always been for the Calendar and not for the Official year.

No. 53. From the Registrar General of Assurances, Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 20th July 1866, No. 209.

I have the honor, in reply to the Government Order No. 695 of the 10th July 1865, to state that, as far as this Department is concerned, it seems rather desirable than otherwise that the Administration Report should be for the Calendar and not for the Official year.

2. The only two Administration Reports hitherto submitted have given the full history of the Official year and the returns for that period.

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No. 257.

MEMORANDUM.

No. 54.

Referring to the Proceedings of Government in the Public Department, No. 695, dated the 10th instant, communicating an order of the Government of India, requesting the opinion of this Government as to whether Administration Reports might not, in future, be made a record of the Calendar rather than of the Official year, the undersigned has the honor to state that, so far as this Department is concerned, the proposed arrangement is not open to any objection; on the contrary, it will only be in accordance with the system observed in regard to the correspondence of this Department, including Bills considered, and Acts passed, by the Local Legislature, all of which are numbered, registered and recorded with reference to the Calendar and not the Official year.

25th July 1866.

(Signed) P. O'SULLIVAN,
Acting Assistant Secretary to Government,
Legislative Department.

No. 55. From the Principal Inspector General, Medical Department, Fort Saint George, to the Chief Secretary to Government, Fort Saint George; dated 16th August 1866, No. 301.

Adverting to the Proceedings of Government marginally noted, I have the honor to report that, with regard to the Medical Department Returns, much saving of time and labor will accrue from rendering Administrative Reports for the Calendar in place of the Official year.

No. 695 of date 10th July 1866, Public Department.

2. At present, all the Army and Dispensary full reports are made out for the Calendar year, but to satisfy the requirements of Government an abstract summary has to be prepared for the Official year, from 1st May to 30th April, thus multiplying the Returns of individual Medical Officers, and throwing extra work on the head office.

3. As Administrative Reports are directed to be rendered as concise as possible, it will probably be still necessary to submit full reports for the information of Government of the Army sickness, and mortality, and of the sick in Civil Dispensaries and Hospitals, but if the Calendar year be adopted, there will be a considerable saving of labor in the preparation of the tabular Returns.

4. If the Official year be adopted, it will be impossible for the Medical Department to give the full history of the year by the period allowed, viz., the 15th of June, as from the Geographical position of the several Hospitals, Civil and Military, the Returns cannot be received in time.

No. 56. From the Protector of Emigrants, to the Secretary to Government, Fort Saint George; dated Madras, 9th October 1866, No. ^{M.}139.

I have the honor to inform you, with reference to Proceedings of Government of the 10th July last, No. 695, that there appears to me no objection to the Administration Reports being made out for the Calendar year instead of for the Official year.

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No. 57. From the Superintendent Government Central Museum, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 17th July 1866, No. 144.

In obedience to Government Order of the 10th July 1866, No. 695, paragraph 1, I have the honor to report that the Administration Report of the Government Central Museum can be prepared for the Calendar as readily as for the Official year, but as the annual accounts will still have to be kept for the Official year it cannot accompany the Administration Report.

No. 58. From the President of the Municipal Commission for the Town of Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 11th October 1866.

I have the honor, in reply to the Order of Government, dated 10th July last, and to Mr. Under Secretary F. Brandt's Official Memorandum, dated 8th instant, to state that the Administration Reports of the Municipality have always been for the Calendar year; but, if the Official year be adopted, it will be necessary to submit the report of the Municipal Proceedings separate from the accounts, as the latter involve much delay in their preparation.

No. 59. From the Postmaster General, Madras, to the Acting Chief Secretary to Government, Fort Saint George; dated Ootacamund, 28th July 1866, No. 689.

I have the honor to acknowledge the receipt of the Order of Government, No. 695 of the 10th instant, and in reply to state, that I am not aware of any objection to the Annual Administration Report being made for the Calendar in lieu of the Official year.

No. 60. From the Superintendent of Government Telegraphs, Madras Division, to the Acting Under Secretary to Government, Fort Saint George; dated Cuddalore, 13th October 1866, No. 1335.

In compliance with the request conveyed in your Memorandum, No. 318 of the 8th instant, I have the honor to report that, in the preparation of Administration Reports for Divisions in this Department, Superintendents are guided by instructions and orders issued by the head office thereof.

2. Should, however, the Madras Government be desirous that the future Administration Reports of this Division be furnished for the Calendar year, I beg to state that so long as I retain charge thereof, I shall be most happy to prepare a separate report for submission, in addition to what may be called for by the head office, and as no great amount of trouble would be entailed in its preparation, the same might reasonably be called for as required.

3. With reference to the call now made for compliance with Order No. 695 of the 10th July 1866, I beg to state that I only assumed charge of this Division on the 24th ultimo.

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No. 61. From the Resident in Travancore and Cochin, to the Chief Secretary to Government, Fort Saint George; dated Trevandrum, 1st August 1866, No. 53.

I have the honor to acknowledge the receipt of the Order of Government, No. 695 of the 10th ultimo, and in reply to observe, that the Returns upon which the Administration Report for these States is based, relate to the Malabar year ending the middle of August, the general remarks on the Administration being brought up to the close of the Official year, and that there will be no inconvenience in making the report for the Calendar instead of the Official year.

No. 62. From the Government Agent at Chepauk and Paymaster of Carnatic Stipends, to the Acting Chief Secretary to Government, Fort Saint George; dated Chepauk, 11th October 1866, No. 309.

In reply to Government Order, dated 10th July 1866, No. 695, I have the honor to state that I am not aware of any special reason why the Administration Report should not be made a record of the Calendar instead of the Official year.

No. 63. From the Officiating Political Agent for Poodoocottah, to the Acting Chief Secretary to Government, Fort Saint George; dated Tritrapundi Taluq, 24th July 1866, No. 189.

With reference to the Proceedings of Government, under date the 10th instant, No. 695, I have the honor to state that the Administration Reports cannot be framed for the Calendar year, as the agricultural season, as well as the period of collecting the revenues, unavoidably embraces portions of two Calendar years, thus rendering it impossible to narrate the details of Revenue administration for the arbitrary period from January to December.

2. With reference to paragraph 2 of the letter of the Secretary to the Government of India, communicated in the Proceedings of Government under acknowledgment, I would beg to observe that I do not see why the Civil and Criminal Returns should not be rendered for the Official or, indeed, for any other fixed period instead of for the Calendar year, thus making the year's history complete in all respects. These Returns are not dependant upon seasons, or any other natural causes.

3. As to assimilating the Official and the Revenue years; as far as India is concerned, the Official could easily, and indeed very advantageously be assimilated to the Revenue year, and the Public Works especially would greatly benefit by this alteration. But so long as the present detailed system of Revenue administration under which the revenue varies with the area of actual cultivation and the state of the season remains in force, the assimilation of the Revenue to the Official year, must remain an impracticability.

4. As the Government are aware, the harvest of the later dry and wet crops is not got in until April, and notwithstanding the comparative lightness of the land assessment as now collected, the numerous body of Ryots holding small farms cannot be expected to be able to pay the Government demand in full, before they have had time to dispose of their crops. Hence it is that in Tanjore the land revenue is collected in eight monthly kists or instalments from November to June;

the three kists at the close of the new Official year, viz., those of April, May, and June, bearing a proportion of as much as 56 per cent. to the whole annual demand. Further, it is scarcely possible that the extent of loss for which remissions have to be granted, can be ascertained, after the necessary detailed examination, in time to admit of the settlement for the year being completed before the end of March. In a word, the main object of the Fusly is to allow of the ways and means of the year being ascertained, the demand thereby fixed, and that demand realized within the duration of the 12 months comprising the Fusly. Any other arrangement of months than that now existing would necessarily frustrate this object.

No. 64. From the Acting Mint Master, to the Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 9th October 1866, No. 164.

With reference to the Order of Government, No. 695 of the 10th July 1866, communicating letter* from the Secretary to the Government of India, I have the honor to state that the Administration

* No. 1987, 19th June 1866.

Report for the Mint can be submitted for the Calendar year instead of the Official or Financial year, if Government should order it so to be done, and I see no reason that can be urged to the contrary.

No. 65. From the Accountant General, Madras, to the Chief Secretary to Government, Fort Saint George; dated 28th July 1866, No. 133.

Budget and Revenue Department.

With reference to the Order of Government, No. 695, dated 10th instant, requesting at the instance of the Government of India, an expression of my opinion on the points noted in the margin, I have the honor to state, as regards the 1st point, and which alone concerns this Department, that the Administration Reports cannot, in my opinion, be prepared

- 1st. Whether the Annual Administration Reports may not, in future, be prepared for the Calendar rather than the Official year which now begins with 1st April.
- 2nd. Whether, if the Official year be taken, it may not be possible to give in the Administration Reports the full history of the year, and the Civil and Criminal Returns for that period, instead of the Calendar year.
- 3rd. How far the Revenue year in use in this Presidency corresponds with the Official year, and whether it is possible to assimilate the former with the latter, as now altered.

ed for the Calendar year, without considerable inconvenience, the Budget Estimate being for the Official year, and the Financial Review embraced in the Administration Reports being a comparison between those estimates, and the actual results of the Official year. The proposed change would, therefore, involve the re-casting in detail, under the several Budget heads, of the entire transactions of each year, so as to obtain totals of estimated and actual receipts and charges from 1st January to 31st December, in addition to totals corresponding with the Official year, which latter would still be required for purposes of adjustment; and this operation would necessarily occupy much time, and entail much additional labor on my already curtailed establishment.

The 2nd and 3rd points more immediately concern the Judicial and Revenue Departments and will doubtless be fully considered and reported upon by the Heads of those Departments, respectively.

No. 66. From the Acting Commissioner of Issue of Paper Currency, to the Chief Secretary to Government, Fort Saint George; dated Madras Mint, 10th October 1866, No. 910.

With reference to the Order of Government, No. 695 of the 10th July 1866, communicating letter* from the Secretary to the Government of India, I have the honor to state that the Administration

* No. 1987, dated 19th June 1866.

Report for the Paper Currency Department can be submitted for the Calendar year instead of the Official or Financial year, if Government should order it so to be done, and I see no reason that can be urged to the contrary.

No. 67. From the Director of Public Instruction, to the Chief Secretary to Government, Fort Saint George; dated Madras, 28th July 1866, No. 1539.

In connection with Order of Government, No. 695, Public Department, dated the 10th instant, I have the honor to remark that I consider it inexpedient, in an educational point of view, to make the Official year conterminous with the Calendar one.

2. The most eligible time for the Inspectors of Schools to move about their Divisions is the cold season after the rains of the north-east monsoon, say from the beginning of December in one year, till the close of March or the middle of April in the following. And it is very desirable, with a view to these Officers taking advantage of the season suitable to travelling about, that the preparation of their Annual Reports and Returns should not be made to fall within the period above specified, as would be the case if the Official year were to terminate on the 31st December.

3. Also the results of the chief University Examinations, which undoubtedly require to be taken into account in estimating the progress of education, are not completely brought out in any instance till the end of January, and in the case of the Examinations for the Degrees of B. A., B. L., and B. C. E., till the end of February or the beginning of March. At the same time to change the periods of the University Examinations, which have been fixed after several years' experience, would be productive of much inconvenience. These circumstances afford, in my opinion, good ground, educationally, for not terminating the Official year before the end of March at the earliest.

4. I have to observe that even hitherto the Medical and Civil Engineering Colleges have not completed their Sessions within the Official year; but, taking advantage of the time allowed me for preparing my Annual Report, I have managed to include in my review of the Educational work of the year the results afforded by these Colleges. This course would be altogether impracticable, if the Official year were to terminate with the 31st December; and, even with the termination now ordered, viz., the 31st March, I fear great difficulty will be experienced in presenting to Government both a fresh and a complete sketch of the progress of the institutions.

5. In conclusion, I beg to remark that generally it seems to me the most appropriate time for taking stock of past progress is the hot weather, when there is necessarily more or less of a lull in the work of most Departments.

No. 68. From the Secretary to the Commissioner for the Uncovenanted Civil Service Examinations, to the Acting Chief Secretary to Government, Fort Saint George; dated 20th July 1866, No. 293.

With reference to the Proceedings of Government, Public Department, No. 695 of the 10th instant, I am directed to state that there can be no objection in this office to making the Administration Report a record of the Calendar instead of the Official year.

2. After the establishment is revised, the Commissioner believes that it will be possible to publish a report in January, embodying the results of both the examinations held in the previous year.

No. 69. From the Right Reverend the Bishop of Madras, to the Right Honorable the Governor in Council, Fort Saint George; dated Ootacamund, 16th July 1866.

With reference to G. O., 10th instant, No. 695, Public Department, I have the honor to state that the proposed arrangements will not occasion any inconvenience in the Ecclesiastical Department.

No. 70. From the Superintendent of Marine, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 16th July 1866, No. 2729.

I have the honor to acknowledge receipt of the Proceedings of Government of the 10th instant, No. 695, and to state that, as far as my department is concerned, it appears to be immaterial when the year embraced in the Annual Administration Report commences, although for the sake of unity and easy comparison, it would seem better that all such reports should be for the Official year.

No. 71. From the Under Secretary to the Government of India, to the Secretary to Government, Fort Saint George; dated Simla, 17th September 1866, No. 4627.

Home Department.

I am directed to invite your attention to Circular No. 1987, dated the 19th June 1866, and to request the early submission of the opinion of the Governor in Council as to the preparation, in future, of the Administration Reports for the Calendar year instead of the Official year.

No. 72. To the Secretary to the Government of India, Home Department, dated Fort Saint George, 9th January 1867, No. 32.

I am directed to acknowledge the receipt of your letter of the 19th June last, No. 1987, calling for the opinion of the Madras Government as to the expediency of substituting the Calendar year for the Official year as the period to be included in the Annual Administration Reports, and whether, if the Official year be retained, the full history of that year might not be given in the Administration Report.

2. Of the Officers who have been consulted, the majority consider that the Calendar year may, without any inconvenience, be adopted as the period to be reported on in the Administration Report. The Judges of the High Court state that the Judicial Administration Report has always referred to the Calendar year and not to the Official year. This is the case with several other Departments, including the Police.

3. The Accountant General on the other hand, as well as the principal Officers of the Public Works Department, and the Inspector General of Jails, advocate the retention of the Official or Financial year as the period to be embraced in the Administration Report, on the ground of the inconvenience which would otherwise be caused in recording the financial operations of the year. The Director of Public Instruction is also in favor of retaining the Official year as the year to be reported on, on the ground that, in the early part of the Calendar year, the Inspectors of Schools are engaged on their tours of inspection, and that generally the "most appropriate time for taking stock of past progress is the hot weather, when there is necessarily more or less of a lull in the work of most departments."

4. The Governor in Council considers that there is some force in this last objection against requiring the preparation of the Annual Administration Report in the early part of the Calendar year; but looking to the great advantage of adopting, as far as possible, the same annual period for all official purposes, he considers it very desirable that the Calendar year should be adopted both for the Annual Administration Report and as the Official and Financial year. In this Presidency the Revenue or Fusly year commences on the 1st July and ends on the 30th June, and thus includes the last half of one and the first half of the following Calendar year. It is the agricultural year of the country, and could not be given up as the Revenue year without considerable inconvenience: but if the Calendar year were substituted for the Official year, it would not only ensure the submission of the Indian accounts and possibly of the Administration Reports in sufficient time for the consideration of Parliament, but would practically amount to keeping only one set of Revenue accounts, as by closing the accounts half-yearly the last half of one and the first half of the next Calendar year would be the present Fusly year, which would thus be retained in Madras as a necessary subsidiary local arrangement.

5. With reference to this subject, I am directed to request the attention of the Supreme Government to the enclosed Proceedings of this Government in the Revenue Department, dated 20th March 1865, paragraphs 48 to 53, and 21st November 1866, and also to the enclosed extract from a Despatch* from the Secretary of State under date the 4th August

* Revenue Department.

1859, in which the question is fully discussed. The first of the above papers was forwarded to the Government of India in the Financial Department with my letter of the 27th March 1865, No. 174.

6. The Governor in Council is not in favor of adopting the Calendar year for the Administration Report if the present Official year, ending on the 31st March, is to be retained as the Financial year.

A. J. ARBUTHNOT,
Chief Secretary.

Exd. J. Tulloch.

*Proceedings of the Madras Government, Public Works Department,
11th September 1866.*

Read the following papers :—

No. 248. From the Acting Superintending Engineer, 1st Division, to the Secretary to Government, Public Works Department, dated Camp, Dowlaishwarum, 4th August 1866, No. 78.

In reply to G. O. No. 2,249, 17th ultimo, I have the honor to observe that the only difficulty which occurs to me in drawing up the Administration Report for the calendar instead of the official year, will be in comparing allotment of funds, made in the Budget for the latter, with expenditure made for the former.

No. 249. From the Superintending Engineer, 2nd Division, to the Secretary to Government, Department Public Works, dated Camp at Bezoarah, 4th August 1866, No. 33.

In reply to G. O. No. 2,249, dated 17th July 1866, I have the honor to express my opinion, that as it has been decided that the financial year shall commence on 1st April, the submission of Administration Reports for the calendar year is not desirable, so far as this Department is concerned, inasmuch as to prepare the returns which usually accompany those reports would, in many instances, be scarcely possible in the midst of the financial year.

No. 250. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Camp, Raidroog, 22nd August 1866, No. 1,497.

1. With reference to G. O. No. 2,249, of the 17th ultimo, requesting opinions as to whether Administration Reports might not be for the calendar year, rather than for the official year, I have the honor to inform you that I think such a change would entail a great deal of extra work on all the offices, as they would have to prepare accounts for both periods.

2. For this Department I consider that it would be very beneficial if the official year was made to agree with the calendar year.

No. 251. From the Officiating Superintending Engineer, 4th Division, to the Secretary to Government, Public Works Department, dated Madras, 6th August 1866, No. 1,418.

1. Adverting to Government Order, No. 2,249, dated 17th July 1866, I have the honor to remark that I do not see the advantage of the change contemplated in paragraph 1 of the letter from the Secretary to the Government of India, No. 1,987, dated 19th June 1866, viz., of making the Administration Report in the Public Works Department, a record of the calendar year, instead of, as at present of the official year.

2. It appears to me that such a change would do away with whatever advantages result from having our official year as at present.

3. As the accounts have to be rendered for the official year, it is always our endeavour, as far as possible, to commence and complete the work provided for in each and every Budget allotment within the official year, and it would be

anomalous therefore to compile the Administration Report, which gives the full history of these operations and accounts with reference to the *calendar year*.

4. If the report be prepared with reference to the calendar year, it will be less complete than if made for the official year, that is to say, it will show a larger number of works as being partly finished, and, of course, of allotments partially expended, than would be the case if the report be prepared for the official year. It will tend to lead to the adoption of false, unjust conclusions, unfavorable to the Department Public Works.

5. The document would, moreover, be thereby made more voluminous, as it would contain the works sanctioned in two official years, as each calendar year includes one-third of the previous and two-thirds of the immediately succeeding official year, and there are few works noticed in the Administration Report which could be completed in less than twelve months time.

6. So long as the official year is retained, I would deprecate the proposal made, which, if adopted, would only add to the labor and difficulty of preparing the annual Administration Report.

7. The questions raised in paragraph 2 of the letter from the Secretary to the Government of India, refer to the Judicial and Revenue Departments.

No. 252. From the Superintending Engineer, 5th Division, to the Secretary to Government, Department Public Works, dated Salem, 25th July 1866, No. 78.

With reference to the Order of Government of the 17th of July, No. 2,249, I have the honor to state that the Administration Reports of the Department of Public Works cannot conveniently be made except for the year, whether calendar or official, for which funds are allotted. The funds being at present allotted for the official year, most of the works are in an unfinished state on the 1st of January, and great confusion would arise in attempting to review the operations of the Department for the calendar year, and no proper comparison could be made between the allotment for works and expenditure on them.

No. 253. From the Superintending Engineer, 6th Division, to the Secretary to Government, Public Works Department, dated Lower Anicut, 23rd July 1866, No. 469.

With reference to G. O. No. 2,249, dated 17th instant, I have the honor to inform you that the Administration Report may, with advantage, be made a record of the calendar instead of the official year, and, as far as this Department is concerned, it would be very advantageous if the official year corresponded with the calendar year, instead of closing in the middle of the working season, as it now does.

No. 254. From the Superintending Engineer, 7th Division, to the Secretary to Government, Department Public Works, dated Coonoor, 21st July 1866, No. 91.

I have the honor to report with reference to G. O. No. 2,249 of 17th July, that, in my opinion, it is immaterial whether the Administration Reports supplied by Superintending Engineers be sent in for the official or for the calendar year.

No. 255. From the Officiating Superintending Engineer, 8th Division, to the Secretary to Government, Department Public Works, dated Kodikarnel, 28th July 1866, No. 543.

1. With reference to Government Order No. 2,249 of the 17th July, I have the honor to report that, in my opinion, the Administration Report cannot give a full history of the calendar year unless the official year were to be made coterminous with it.

2. The Administration Report commences with a statement of the allotment of funds for the official year, and the expenditure to correspond; but if the report is to be for the calendar year, the actual outlay can be given from the monthly reports of progress, but the allotment of funds would have to be made up from an assumed proportion as due for expenditure in the three months of the previous official year, and another assumed proportion of the funds allotted for nine months of the current official year. The figures might be made to agree with great accuracy; but they would not show the real expenditure on allotted funds.

3. Again, grants of money are given from the Reserve, at various periods of the official year, but seldom quite towards the end: unless where anticipatory sanction has been given, and when the grant is in reality for adjustment of work actually done; but if a considerable grant be given, say early in December, for expenditure in the official year, the history of the calendar year would show, "materials in course of collection, no expenditure," or "work not commenced yet," which would be an unsatisfactory record of the disposal of funds given for an important work.

4. The Administration Report gives a brief account of the state of progress of each work of magnitude; as if in answer to the question, What is its present condition? Now, when a costly work extends over two or more years, the work to be done in each official year can be laid out, so that a certain section of it will be completed; thus, in making a new road, a definite length of road-way will be metalled, a certain number of tunnels will be finished: and there is a clear record at the end of the official year of work done; but at the close of the calendar year, the present condition of the road would make a long story of portions of earth work thrown up, or of road metalled, tunnels in all stages of progress, and without details being fully gone into, there would be no accurate representation of work performed.

5. In treating of repairs, Agricultural, the annual Report for the calendar year could state with accuracy the works put in order by the end of the previous official year; but in bringing the report up to date, the history of progress would record many works as partially completed; for, as the best working season in some Districts is in the early part of the calendar year, or when the monsoon fails, at the close of the year; many of the minor works are put in hand then, and will be just commenced when the report on them is due: they being intended to be completed by the close of the official year.

6. The causes which have led to money not being expended to the full amount of allotment, would be with difficulty furnished in January, as stated above in paragraph 2, for there would be no definite appropriation of funds for the broken portions of the two official year; it might happen that, in one calendar year, a large

proportion of funds was expended in the first three months, to work up the allotment of that official year; and that in the next nine months, by activity on the part of the Range Officers in taking advantage of favorable working weather, a large proportion of the funds of the official year would be laid out by the end of December: the record of the calendar year would then show an expenditure greater than that estimated as due for the twelve months: again, conversely, in the following year the expenditure might fall short.

7. In short, the work of this Department is illustrated so entirely by the record of expenditure, that to break in on the period for which money is allotted, must cause the history up to that date to be fragmentary; and not a complete representation of work performed, for which Government have assigned funds.

No. 256. From the Consulting Engineer Irrigation and Canal Company, to the Secretary to Government, Public Works Department, dated Madras, 19th July 1866, No. 28.

1. In acknowledging the receipt of the Order of Government No. 2,249, of the 7th instant, I have the honor to inform you that there would not, I think, be any practical difficulty in preparing future Administration Reports for the calendar, instead of the official year, particularly as the close of the former will coincide with the end of the third quarter of the latter; but the report, if prepared for the calendar year, must in a Department like that of Public Works lose much of its interest and completeness, for it would refer to parts of two official years in which the works under execution would not in many cases be the same, and there would not be that opportunity, which now is found, of comparing results with intentions.

2. As regards the works of the Irrigation Company, the calendar year, as closing before the end of the irrigation season, is less adapted for exhibiting the results of the year's operations than is the official year, which for the future will terminate on the 31st March, or after one year's cultivation has been entirely finished, and before that of the following season has been commenced. Otherwise the Irrigation Company's works are unaffected by the arbitrary limits of the official year, and the progress of the works can be as easily reported on at one time as at another, supposing comparison with the Budget entries not to be requisite.

No. 257. From the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 21st July 1866, No. 307.

1. With reference to G. O., dated the 17th instant, No. 2,249, communicating a letter from the Secretary to the Government of India regarding the period for which Administration Reports should be furnished in future, I have the honor to state that, with respect to the Railway Department, it would be a great convenience if the Report were to form a record of the calendar, instead of the official year, as all returns, accounts, &c., of the expenditure and working of the Railways are drawn up with reference to the former period, and information upon any subject can be readily obtained.

2. The adoption of the official year in the Administration Reports has entailed the preparation of separate returns in order to ascertain the expenditure, revenue, &c., for that period. The labor involved in doing this would be saved by the adoption of the calendar year, while one report would contain all the information which, under present arrangements, is rendered in two distinct reports.

No. 258. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th August 1866, No. 1,378.

1. In reply to G. O. No. 2,249, dated the 17th ultimo, I have the honor to state that if financial details of the outlay compared with grants under Budget heads of service are not required for the Administration Report, it could in such case be drawn up for the calendar year as easily as for the official year.

2. It appears to me, however, that the Administration Report of a year would not be complete without financial details, which help in comparing the results of the year under review with those of the previous, but particulars of the financial results cannot easily be made for a calendar year. It will be seen from the G. O. No. 2,135, dated 6th July 1866, and my reply thereto of the 7th instant, No. 1,295, that it was no easy matter to distribute the original grants for the official year ending 30th April to the year ending 31st March 1866, though the funds of only one month of the year had to be diminished, and it will be still more difficult to separate the grant and outlay of portions of two years in order to obtain the results necessary to show the transactions of a calendar year, for to do this the transactions of three months of one year and of nine months of the succeeding official year will have to be put together into one account.

No. 259. ORDER THEREON, 11th September 1866, No. 2,894.

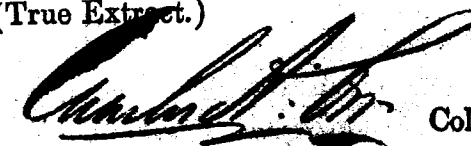
CIVIL WORKS, No. 48.

1. These papers will be communicated to the Public Department with reference to the Proceedings of that

Department dated 10th July 1866, No. 695.

2. It will be observed that, in the opinion of the Officers of this Department, it is essential that the Administration Report should be for the financial year, as the assignments for Public Works are made and the Budget and accounts of the Department are prepared for that year. The change proposed by the Government of India would further involve the anomaly of the Administration Report comprising the transactions of three months of one year and of nine months of another.

(True Extract.)


Colonel, R. E.,
Secretary to Government.

To the Public Department.

Exd. S. T. Augustin.

17

*Proceedings of the Madras Government, Public Works Department,
17th July 1866.*

No. 372. Read the following Proceedings of the Madras Government in the Public Department, dated 10th July 1866, No. 695 :—

Read the following letter from the Secretary to the Government of India, (Home Department), to the Secretary to the Government of Fort Saint George, dated Simla, 19th June 1866, No. 1,987.

1. The Administration Reports have hitherto been for the official year, that is, from the 1st of May to the 30th of April ;
Financial Resolution, No. 270, dated 1st May 1866. but as the commencement of the official or financial year has now been changed from 1st May to 1st April, I am directed to request that you will have the goodness to report whether, in the opinion of His Excellency in Council, the Administration Reports, in future (i. e., after those that are now becoming due), might not be for the calendar year, rather than for the official year. Unless any special reason can be urged to the contrary, the Governor General in Council is strongly in favor of making the Administration Reports a record of the calendar, and not of the official, year.

2. I am also to ask whether it may not be possible, if the official year be taken, to give the full history of the year, and the Civil and Criminal Returns for that period, instead of for the calendar year in the Administration Report. I am to inquire, further, how far the Revenue year, in use His Excellency's jurisdiction corresponds to the official year, and whether there is any possibility of the Revenue year being assimilated to the former as now altered. I am to request particularly the favor of an early reply.

Communicated to the several Departments of the Secretariat, in view to the opinion of the Heads of Offices subordinate to them being obtained on the points concerning them, respectively, on which the Government of India require information.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary,
For Acting Chief Secretary.

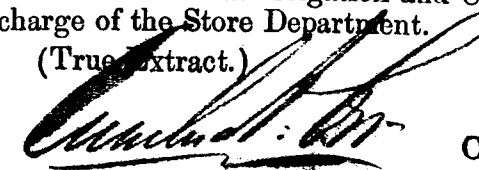
No. 373. ORDER THEREON, 17th July 1866, No. 2,249.

CIVIL WORKS, No. 57.

Communicated to the undermentioned Officers, who will submit as early as practicable their views on the points referred to :—

Superintending Engineers.
Controller of Public Works Accounts.
Consulting Engineer for Railways.
Do. Madras Irrigation and Canal Company.
Officer in charge of the Store Department.

(True Extract.)


Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Consulting Engineer for Railways.
" Do. Madras Irrigation and Canal Company.
" Public Department.
" Officer in charge of the Store Department.

Exd. S. T. Augustin.

Running the opinions of the Dept. Secy of the several divisions & the P.W. Controller regarding the proper action of the Government in the Report for the Calendar year - of the official year -

Recd. 18th July 1866
P.W. Secy
18th July 1866
P.W. Secy
18th July 1866

MILITARY DEPARTMENT.

No. 3574.

Proceedings of the Madras Government.

9th October 1866

Read the following Papers—

From Govt. Public Deptt.

Communicates letter from Govt. of India, in-
quiring whether the Administra-
tion Reports in future, might
not be for the Calendar year,
rather than for the Official year.

Here enter 10th July 1866,
No 695.

From the Comtee. of Public Deptts.

Intimates that
Administration Reports for the
Official year is the more con-
venient arrangement.

Here enter 18th July 1866, No.

From the Commissary Genl.

States that there
will be no difficulty in
preparing future Administra-
tion Reports, so as to include
the transaction of the Calen-
dar in lieu of those of the
Official year.

Here enter 18th July 1866,
No 1708

From

Uthappa 1866-67

From Govt. P. H. Deptt.
No 2244

18/10/66 - July 1866

No 885.

Calling upon contents
Officers of the P. H. Deptt.
to report if any objection
exists to the future pro-
cessing of these Administra-
tion Reports for the Calendar,
instead of the Official
year.

From the Inspt. Genl of Ind.^a
States that there
is no objection to Administra-
tion Reports being submitted
for the Calendar instead of
the Official year

Here under 21st July 1866 No 72

From the Inspt. Genl
States that the
change proposed can be
adopted

Here under 24th July 1866 No 385
1572

From the Inspt. Genl
Ind. Dep't.
States that it
would be convenient to
submit Administration
Reports for the Calendar in-
stead of the Official year

Here under 2nd Novr 1866 No 24

Order - Ordered that the foregoing
reports be communicated to the Public
Department

The Assistant General will
be requested to submit his reply on the
subject without further delay.
(True Extract)

Marchall Major General
Secretary to Govt

To the Public Department

25
Legislative Department,
25th July 1866.

No 257
Memorandum.

Referring to the Proceedings of Govern-
ment in the Public Dept, No 675, dated
the 10th Instant, Communicating an Order
of the Government of India requesting
the opinion of this Government as to
whether Administration Reports might
not in future be made a record of the
Calendar, rather than of the official year.
The undersigned has the honor to state
that, so far as this Department is
concerned, the proposed arrangement
is not open to any objection; on the
contrary, it will only be in accordance
with the system observed in regard to
the correspondence of this Department,
including Bills, ^{considered} and Acts passed by
the Local Legislature, all of which
are numbered, registered and recorded
with reference to the Calendar, and

Not

Public Dept
Duplicate

No 1286-

No 1286/120

not the official, year.

William
Asst. Secretary & Genl.
Legislative Department

10
The Public Department.
Genl. Secretariat
Fort St. George.

31 25/a

No. 4627.

FROM

THE UNDER SECY. TO THE GOVT. OF INDIA,

TO

The Secy to the Govt. of Fort St George.

SIR,

Dated *Shula* the 17 Sept. 1866.

HOME DEPT.

I AM directed to invite attention to ^{your} ~~letter~~ ^{Circular} No. 1987.

dated the 19 June 66, and to request the early submission of the opinion of the Governor in Council as to the preparation in future of the Administrative Reports for the calendar year instead of the official year.

I have the honor to be,

SIR,

Your most obedient servant,

W. H. Smith

Under Secy. to the Govt. of India.

Mr.

Public

1866.

Memo.

See file.

From the Secy to the Govt. of India, Legislative Dept.

Dated 23rd July 1866.

No 257.

No 938.

Replying to the order requesting opinion as to whether the Administration Reports might not in future be made a record of the calendar, instead of the official, year.

MILITARY DEPARTMENT.

No. 3574

Proceedings of the Madras Government.

9th October 1866.

Read the following Paper—

Office of Controller of Military Accounts,
Fort Saint George. 10th July 1866

From
The Controller of Military Accounts,
Fort Saint George.
To
The Secretary to Government,
Military Department,
Fort Saint George.

Sir,

I have the honor, with
reference to the order of Government, Public
Department, dated 10th July 1866, N. 695,
referred under your order of the 16th idem, for
early report, to state that, as the official
year is the financial year, and the
transactions.

Request the early sub-
mission of the opinion of
the Madras Govt. as to the
separation in future of
the Administration Dept.
from the Ordnance & ar-
maments of the office.

No 1251

Dated 14th Sept 1866
(Recd 2nd Oct 1866)

No 4627

From
Under Secy to the Govt.
of India.

Public
Finance 1866 Depd.

21 July 1866/1867

29
transactions of this Department are regulated accordingly, it would, as far as this Department is concerned, be more convenient to report on the administration of the Department and its results at the close of the official year.

I have &c
Signed, J. McGowan, Colonel.
Controller of Mil'y. Acc'ts.

11/408.
From, Commissary General's Office,
Madras, 18th July 1866.
To, The Commissary General,
Madras.
The Secretary to Government,
Military Department,
Port Saint George.
Sir

With reference to order of Govern-
ment, Public Department, No. 695 of the 10th July 1866, I
have the honor to inform you, that this Department
will have no difficulty in preparing future Administration
Reports, so as to include the transactions of the
Calendar instead of the official year.

I have &c
Signed, E. C. Miller, Lieut. Col.
Commissary General.
Ordnance

Ordnance Department

Inspector Gen'l. Office,
Port Saint George,
21st July 1866.

1072

From, Colonel J. L. Barrow,
Deputy Inspector General
of Ordnance & Magazines
To, The Secretary to Government,
Military Department.

Sir,

I have the honor to acknowledge
receipt of Proceedings of Gov't. Public Dept.,
No. 695 of 10th July 1866, referred for report,
and to state that there does not appear
to be any objection, as far as this Department
is concerned, to Administration Reports
being submitted for the Calendar instead
of the official year.

I have &c.
Signed, J. L. Barrow, Col.
Dy Insp. Genl. of Ordnance
and Magazines.

21/7/66

Quarter Master General's Office
No. 21, July 1866.

No. 385
65/2

Major General F. H. Scott,
Quarter Master General

Major General H. Marshall,
Secretary to Government,
Military Department.

Sir,

In reply to Order of
Government dated 16th Instant, I have the
honor, by order of His Excellency the
Commander-in-Chief, to say that
the change proposed in the letter from
the Government of India can be adopted
without inconvenience by this Department.

I have &c.
Wm. F. H. Scott, Sub Col.
Quarter Master General

Office

31
Office of Principal Inspector General, Medical Dept.
Fort Saint George, 10th August 1866.

From
The Principal Inspector General
Medical Department,
Fort Saint George.
To
The Chief Secretary to Government,
Public Department,
Fort Saint George.

Sir,

No. 385 of date
10th July 1866,
Public Department.

Adverting to the Proceedings of Com-
-mittee marginally noted, I have the honor to
report that, with regard to the Medical Depart-
-ment returns, much saving of time and labour
will accrue from rendering Administrative reports
for the Calendar in place of the Official year.

2. At present, all the Army and Dispen-
-sary full reports are made out for the Calendar
year, but to satisfy the requirements of Govern-
-ment an abstract summary has to be prepared
for the Official year, from 1st May to 30th April,
thus multiplying the returns of individual
Medical Officers, and throwing extra work on
the head Office.

3. As Administrative reports are direct-
ed to be rendered as concise as possible, it will
probably be still necessary to submit full reports
for the information of Government of the Army
sickness and mortality, and of the sick in
Civil Dispensaries and Hospitals, but if the
Calendar

13th October 1866.

Adjutant General.
Order

Calendar year be adopted, there will be a considerable saving of labour in the preparation of the tabular returns.

4. If the Official year be adopted it will be impossible for the Medical Department to give the full history of the year by the period allowed, viz the 15th of June, as from the geographical position of the several Hospitals, Civil and Military, the returns cannot be received in time.

I have &c
(Signed) J Shaw
Principal Inspector General
Medical Department.

A true Copy
(Signed) W. R. Cornish Surgeon
Secy Principal Insp. General
Medical Department

N^o 358
To the Secretary to Government,
Military Department,
for information, in reference to his
despatch dated 16th July 1866.

Fort Saint George,
5th October 1866.

Order. Ordered that the foregoing reports be communicated to the Public Department.

2. The Adjutant General will be requested to submit his reply on the subject without further delay.

(True Extract)

J. Marshall Major Genl
Secretary to Government.

To The Public Department.
4. 1866

13th October 1866.

Adjutant General.

MILITARY DEPARTMENT.

No. 3647.

Proceedings of the Madras Government.

18th October 1866.

Read the following Paper:—

N. 541.

From, The Adjutant General.
To, The Secretary to Government,
Military Department.

Sir,

Enquiring whether the
Administration Reports
in future might not be
for the Calendar year
than the Official year.

In acknowledging the receipt of
letter from the Secretary to Government of India,
dated 19th June last, N. 1987, referred with
your despatch of the 16th July 1866, I have the
honor, by order of the Commander-in-Chief,
to state for the information of Government,
that there will be no difficulty in preparing
future Administration Reports so as to include
the transactions of the Calendar in lieu of those
of the Official year.

Adjutant General's Office
Camp Quarters, Ootacamund
13th October 1866.

I have &c
Signed/ J. Br. Primrose, Colonel.
Adjutant General.

Public 1866 Advt

Recd from Secy Advt
No 3574

19th Oct 1866

Leo 1205.

Forwarding the copies
of certain papers on the
necessity of preparing
their Administration Re-
ports for the Calendar
instead of the Official
Year

Order. Communicated to the Public
Department, in continuation of Proceedings
of Government, dated 9th October 1866, No 3514.

/ True Contract
M. Marshall Major Clerk
Secretary to Govt.

To,

The Public Department.

Public Department.

No. 32.

To

The Secretary to the Government
of India,
Home Department.

Sir,

I am directed to
acknowledge the
receipt of your letter of
the 19th June last No 1907,
calling for the opinion
of the Madras Govt. as to
the expediency of substi-
tuting the Calendar
year for the official year
as the period to be included
in the Annual Adminis-
tration Reports, and
whether if the official
year be retained the full
history of that year might
not be given in the
Administration Report.

2. Of the officers who
have been consulted the
majority consider that
the Calendar year may
without

Public 1886 Sept

Post Govt. Secy. Ltr
No 3647

1907 Oct 10

No 1339

Enquiry letter from the
Asst. Secy. of the
Administration
Report can be furnished
as per the Calendar
instructions of the officers
of the

without any inconvenience
 be adopted as the period
 to be reported on in the
 Administration Report.
 The Judges of the High
 Court state that the
 Judicial Administration
 Report has always
 referred to the Calendar
 year and not to the
 official year. This
 is the case with several
 other Departments in-
 cluding the Police.

3. The Accountant General
 on the other hand as well
 as the principal officers
 of the Public Works Depart-
 ment and the Inspector
 General of Sails advocate
 the retention of the
 official or Financial
 year as the period to be
 embraced in the Adminis-
 tration Report on the
 ground of the inconvenience

which would otherwise
 be caused in recording
 the financial operations
 of the year. The Director
 of Public Instruction is
 also in favor of retaining
 the official year as the
 year to be reported on,
 on the ground that in
 the early part of the
 Calendar year the In-
 spectors of Schools are
 engaged on their tours
 of inspection and that
 generally the "most
 appropriate time for
 taking stock of past
 progress is the hot
 weather when there is
 necessarily more or less
 of a lull in the work
 of most departments".

4. The Governor and
 Council consider that
 there is some force in
 this last objection against
 requiring

requiring the preparation
of the Annual Adminis-
tration Report in the
early part of the Calendar
year, but looking to
the great advantage of
adopting ^{the same} the same
annual period for all
official purposes, he
considers it very desirable
that the Calendar year
should be adopted both
for the Annual Adminis-
tration Report and as
the official and financial
year. In this Presidency
the Revenue or Fyaly
year commences on the
1st July and ends on
the 30 June and thus
includes the last half
of one and the first
half of the following
Calendar year. It is
the agricultural year
of the country and
could

could not be given up
as the Revenue year
without considerable incon-
venience: but if the
Calendar year were sub-
stituted for the official
year it would not only
ensure the submission of
the Indian accounts and
possibly of the Adminis-
tration Reports in suffi-
cient time for the con-
sideration of Parliament,
but would practically
amount to keeping only
one set of Revenue accounts,
as by closing the Accounts
half yearly the last
half of one and the
first half of the next
Calendar year would be
the present *Fiscal year*.

* Which must thus be
retained in business as
a necessary subsisting
local arrangement.

5. With reference to this
subject, I am directed to
request the attention of
the

the Supreme Govt. to the enclosed proceedings of this Govt in the Revenue Department dated 20th March 1865 paras 40 to 53 and 21st Novr 1866, and also to the enclosed Extract from a despatch from the Secretary of State under date the 4th August 1859 in which the question is fully discussed. The first of the above papers was forwarded to the Govt of India in the Financial Department with my letter of the 27 March 1865 no 174.

6. The Governor in Council is not in favor of adopting the Calendar year for the Administration Report if the present official year ending on the 31st March is

is to be retained as the Financial year.

Fort St. George
9th Jan^y 1867

2000

by A

Revenue
Dep. A. B.

Public Works Department

No 32

To
The Secretary to the Govt
of India

Dated 9 January 1934.