

551/92

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2263	Press Mis.
231-232	
Dated 22-11-1861.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
22nd November 1861.*

No. 231. Read the following Minute by the Honorable the President, dated 12th November 1861:—

1. Since my assumption of the Government of Madras, I have never been able to obtain a clear and comprehensive view of the Revenue and Expenditure of this Presidency, such as would be exhibited in a detailed estimate similar to that which is always framed and submitted annually to the Legislatures of all British Colonies.

2. The information which I have been able to obtain has been in the form of detached returns from different Departments, varying in form and in minuteness of detail, or in that of a very voluminous nominal return of the names and salaries of the individual officers employed in various Departments of the Civil Service: it has either been fragmentary or too detailed to admit of easy reference.

3. An estimate of expenditure, such as ought to be furnished, would exhibit at a glance the relation borne by the different Establishments, or branches of Establishments to each other, and to the Revenue out of which they are to be paid. It would enable the Government to see at once what is required for the actual service of the Presidency, and what is to a certain extent extraneous.

4. With reference to Revenue, it would exhibit the relative productiveness of the different sources of Revenue, and would afford grounds for discussing improvements and modifications which, when fairly digested, might be submitted to the Government of India for consideration. In fact, without such a document as this, the Government must be content to work altogether in the dark as to its financial position; with it, it will be enabled to perform its duties both towards the people placed under its control and to the Government of India and that of the Empire.

5. It appears to me that the present is a most favorable opportunity for the introduction of such a system. The preparation of the Budget for the Government of India will afford all or nearly all the data which are required, and little will be wanted but a methodical arrangement of the information contained in the Budget, given in plainer and somewhat more minute detail.

6. The following sketch will sufficiently explain the principle upon which the Estimate should be framed:—

1.—REVENUE.

1. In the first page of this there should be a statement of the authorities, such as Acts of Council, Regulations, &c., &c., under which the different taxes or duties are collected, showing the rates of charge; this would serve as a sort of preface to the monetary statement.

2. A general statement of the probable amount of Revenue under each head of taxation should be drawn up in a tabular form. Under the head of Customs, the amount received from articles paying a specific duty should be kept separate and distinct from that paid by articles charged upon a general *ad valorem* duty.

3. It would be desirable, for the sake of comparison, that the amount actually received in the previous year under each head should be exhibited in a parallel column.

2.—EXPENDITURE.

1. This would have to be classified under several distinct heads, such as—
 - Executive and Legislative Council.
 - Judicial.
 - Police.
 - Revenue.
 - Military.
 - Marine.
 - Ecclesiastical.
 - Educational.
 - Public Works.
 - &c., &c., &c.

Under each of these heads the Estimate should show the cost of the personal staff of the Departments, then any contingent expenses and allowances. It is, however, unnecessary that it

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should go into much detail. The designation of the office would appear in the first column, then the number of persons holding such office, then the rate of pay, then the total amount. Still, however, it would be necessary for the sake of comparison, that the information should be to a certain extent local and specific; for instance, each Collectorate should be kept separate in the Revenue Estimate as well as each District in the Department of Public Works. It would be needless for me at present to go into more particular details. What is required is that the Government should be able by a simple inspection of this document to ascertain its exact financial position, and then be able to deal with the various questions of reduction and retrenchment which, in its existing relation to the Government of India, are constantly brought before it, as well as with those of a more special local character which, however, require to be considered with reference to the means at its disposal.

W. T. DENISON.

No. 232.

ORDER THEREON, 22nd November 1861, No. 2,203.

Ordered to be communicated to the several Departments of the Secretariat, in order that the necessary instructions may be issued for the preparation of the Return of Revenue and Expenditure of the description explained by the President for 1861-62.

(Signed) J. D. SIM,

Secretary to Government.

Initials

Since my assumption of the Gov^y of Madras I have never been able to obtain a clear and comprehensive view of the Revenue & Expenditure of the Presidency such as would be exhibited in a detailed Estimate similar to that which is always framed and submitted annually to the Legislature of all British Colonies -

The information which I have been able to obtain has been in the form of detached returns from different Departments varying in form and in minuteness of detail, or in that of a very voluminous nominal return of the names & salaries of the individual officers employed in various Departments of the Civil Service - it has either been payments of those detailed to advent of any reference - An Estimate of Expenditure, such as may be furnished, would exhibit at a glance the relation borne by the different Establishments, or branches of Establishments to each other, and to the Revenue out of which they are to be paid - It would enable the

Gov^t to see at once what is
required for the actual service
of the Presidency and what
is to a certain extent extra-
-neous.

With reference to Revenue
it would exhibit the relation
productiveness of the different
sources of Revenue, and
would afford grounds for
discussing improvements
& modifications which
when fairly digested might
be submitted to the Gov^y
India for consideration.

In fact without such a
document ~~the~~ as this the
Gov^t must be content to
work altogether in the dark
as to its financial position
with it it will be enabled
to perform its duties
both towards the people
placed under its control
and to the Gov^t of India
that of the Empire —
It appears to me that the
present is a ^{most} favourable
opportunity for the intro-
-duction of such a system
the preparation of the Budget
for the Gov^t of India will
afford all or nearly all the
data which are required
and little will be wanted
but a methodical arrange-
-ment of the information
contained in the Budget
even in place in somewhat
more minute detail.

The following sketch will
sufficiently explain the
principles upon which this
Estimate should be framed.

1st Revenue —
In the first page of this there
should be a statement of the
authorities, such as Act of
Council, Regulations, &c &c
under which the different
Land revenues are collected
showing the rates of charge —
this would serve as a sort
of preface to the monetary
statement —

A general statement of
the probable amount of
Revenue under each head
of Taxation should be
drawn up in a Tabular
form — under the head
of Customs, the amounts
received from articles
paying a specific duty
should be kept separate
and distinct from that
paid by articles charged
upon a general ad valorem
duty — —
It would be desirable for the
 sake of comparison that
the amount actually
received in the previous
year under each head should
be exhibited in a parallel
Column. —

2nd Expenditure
This would have to be
classified under several

distinct heads

Such as

Executive & Legislative
Councils
Judicial
Police
Revenue
Military
Marine
Ecclesiastical
Education
Public Works

Under each of these heads
the Estimates should show
the cost of the personal
staff of the Dep^y then
any contingent expenses
& allowances - this
however unnecessary that
beheld for this must
detail - the designation
if this office would appear
in the 1st Column then
the 2nd person holding
such office - then the rate
of pay - then the total
amount - still however
it would be necessary for
the sake of comparison,
that the information
should be to a certain
extent local & specific,
for instance on each
Collectorate should be
kept separate in the
Revenue Estimates as
well as each district
in the Dep^y of Public Works
It would be needless to me
at present to point out
particular details.

what is required is that
the Gov^t should be able
by a simple inspection of
the document to ascertain
discreet financial posi-
tion and then be able
to deal with the various
questions of reduction
& retrenchment which
in its existing relation
to the Gov^t of India are
constantly brought before
it as well as with those
of a more special local
character which however
require to be considered
with reference to the means
at the disposal -

Reverend

No 2203

Ordered to be communicated to the

several Departments of the Secretariat in order

that the necessary instructions may be issued for the

preparation of the return of the expenditure of the

description explained by the President for 1861/62.

Subj. Genl. 3

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June 1861 Sept 4
Pro of Govt for November
No 2664

Minute by the Admiralty
the President

Dates } 12th November 1861
Received }

From B. of Am 30 Sept 62 Cr 2782.

From the Pres: 2^d Decr 61 No 2248.

Requ...
...
...

Requiring that a
statement shewing in
a comprehensive view
the Revenue and
Expenditure of this
Presidency arranged under
distinct Heads, be drawn up
in a Tabular form.

Circular
No 2203. 22nd November
With an Order

No 221 + 232.

Co 13 Nov 61