M.R.O. 14-5,450—23-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3180 Press ~~Mis.~~

506.512

Dated 21—11—1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 21st November 1866.

Read the following letters :—

No. 506. From the Officiating Director of Revenue Settlement, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 24th July 1866, No. 1,048-35.

Referring to the Order of Government, dated 20th instant, No. 1,784, Revenue Department, communicating Government Order, in the Public Department, No. 695, dated 10th instant, and calling for an opinion on the points raised by the Government of India in the letter from their Secretary, dated 19th ultimo, No. 1,987, I have the honor to state that, as far as this Department is concerned, there will be no difficulty in preparing future Administration Reports for the Calendar, instead of for the Official year. A report, embracing the operations of the Department for the Calendar year, has been hitherto submitted annually through the Board of Revenue, in addition to the Administration Report embracing the operations of the Official year only.

No. 507. From the Acting Superintendent of Revenue Survey, to the Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 26th July 1866, No. 1,121-37.

1. With reference to G. O. of the 20th July 1866, No. 1,784, directing me to submit my opinion as to the advisability of substituting the Calendar for the Official year in the Administration Report, I have the honor to state that I consider the proposed change highly desirable.

2. The Progress Reports of the Survey Department are already made up for the Calendar and not the Official year. It will be convenient if the General Progress Report and the brief Administration Report are for the same period.

No. 508. From the Officiating Conservator of Forests, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Camp Ootacamund, 27th July 1866, No. 1,896.

With reference to the G. O., No. 695, of the 10th of July 1866, I have the honor to inform you that if the Administration Report of my Department was to be drawn up for the Calendar year, and the accounts kept for the Official or Revenue year, I do not see how the report could treat correctly on the subject of the revenue, and I am of opinion that it would lead to great confusion.

No. 509. From the Officiating Inám Commissioner, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 21st August 1866, No. 62.

In reply to the Order of Government, dated 10th July 1866, No. 695, I have the honor to state that the Administration Reports of my Department can be quite as easily prepared for the Calendar, as for the Official year. In the Administration Reports hitherto submitted by my predecessor and myself, a full history has always been given of the operations of the Commission for the *Official* year, together with a statement of its financial results for the same period.

No. 510. From the Superintendent Government Chinchona Plantations, to the Under Secretary to Government, Revenue Department, Fort Saint George, dated Ootacamund, 23rd August 1866, No. 44.

With reference to the Order of Government, No. 1,780, dated 20th July 1866, and your Official Memorandum, No. 108, under date the 18th instant, I have the honor to observe that the adoption of the Calendar year for the submission of the Administration Report of this Department will be much more convenient than the Official year, inasmuch as with the Calendar year begins our dry season, and consequently our principal operations begin and end with the Calendar year.

No. 511. From the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 19th September 1866, No. 6,695.

1. In reply to Government Order, dated 20th July 1866, No. 1,784, Revenue Department, I am directed by the Board of Revenue to submit their opinion that the Administration Reports cannot, without excessive difficulty, be prepared for the *Calendar* year for the Revenue Department, although they believe that the whole of the returns embodied in that report may, without difficulty, and with positive advantage, be prepared for the *Official* year.

2. It can make no perceptible difference to the Departments concerned whether the Civil and Criminal Returns are made up for the Official year or for the Calendar year as at present.

3. For the Revenue Department the Calendar year cannot be adopted without excessive inconvenience, and without in fact instituting a new and distinct set of accounts involving an addition to establishments.

4. The Board, however, have before advocated, and would again advocate, the abolition of the Fusly year of account for revenue purposes, and would strongly advise the adoption of this measure, and that the Official year as now constituted may be made the sole year of account, a measure which would involve many advantages, and be a great relief to the establishment.

5. The Fusly year, as Government are aware, is from 1st July to 30th June.

6. The present Official year, from 1st April to 31st March, would include the complete circle of agricultural operations, and answer perfectly well for all revenue purposes.

7. The Board request permission for its adoption, and for the abolition of the Fusly year of account.

No. 512. ORDER THEREON, 21st November 1866, No. 3,180.

Miscellaneous.

1. Resolved that these papers be transferred to the Public Department, with reference to the Order in that Department, dated 10th July 1866, No. 695. All the Officers consulted on the subject, with the exception of the Acting Conservator of Forests and the Board of Revenue, are in favor of substituting the Calendar for the Official year in the preparation of the Administration Reports.

2. The Board advocate the assimilation of the Revenue year to the Official year. This subject has already received the consideration of the Government in the correspondence noted in the margin, and the introduction of one year for all official purposes is no doubt a very desirable change.

Revenue Proceedings, dated 31st May 1858, No. 722.
Revenue Letter to Secretary of State, dated 15th July 1858, No. 33.
Revenue Letter from Secretary of State, dated 4th August 1859, No 9, paragraph 2.
Revenue Proceedings of the Government, dated 20th March 1865, No. 615, paragraphs 48 to 53.
Financial Letter to Government of India, dated 27th March 1865, No. 174, paragraph 25.

3. 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. The Fusly year is the agricultural year of the country; it includes a complete cycle of agricultural operations; it has been followed from the commencement of British rule; it is thoroughly familiar to the people; all the statistical information that has been accumulated for years past has been drawn up according to it; and payments of land revenue are adjusted to it.

4. For these reasons the Secretary of State directed its retention in 1859. In 1865 the Board of Revenue advocated the substitution of the Official for the Fusly year, provided that the former should continue to commence, as it then did, on the 1st May. The Official year has since been changed, and now commences on the 1st April; and as, according to the Report of the Commissioners of Inquiry into Indian Accounts, it appears that even under this alteration the Indian Accounts will reach England too late for Parliament, it is possible that a further change will be necessary before long bringing the Official year into closer approximation to the Calendar year. The Government agree with the Board in their objection to the retention of the Official and Fusly year of account, but hold that the Official year is the one that should be given up, as having nothing to recommend it, so far as Indian interests are concerned, and failing to meet English requirements.

5. So far as mere considerations of accounting are concerned, *any* period of twelve consecutive months can be adopted as an "Official" year; the Official year of England was constituted, as it now is, mainly with reference, no doubt, to the convenience of Parliament. Whatever the original object of the Indian Official year may have been, even as now arranged, it—to use the words of Messrs. Wiffin and Foster, the English Commissioners—"throws the consideration of the Budget and the closing of the annual accounts into the hottest period of the year, and sends the annual accounts Home at a period too late for the consideration of Parliament." Now the substitution of the Calendar year, for the Official year, while meeting all English requirements, would practically amount almost to keeping but one set of accounts, as by closing the accounts half-yearly, the last half of one and the first half of the next Calendar would be the present Fusly year. The English Commissioners recommended the adoption of the Calendar year; the Accountant General, Mr. Lushington, concurred with them, and the Governor in Council has no hesitation in strongly recommending the adoption of the Calendar year as the year of Indian account, the Fusly being retained in Madras as a subsidiary local arrangement.

Proceedings of the Madras Government, Revenue Department,
21st November 1866.

6. To the adoption of the Calendar in addition to the Official year, the Governor in Council considers that great objection exists, while little or nothing will be gained by the arrangement.

(True Extract.)

Secretary to Government.

To the Public Department.
„ the Board of Revenue.
„ the Officiating Director of Revenue Settlement.
„ the Superintendent of Revenue Survey.
„ the Officiating Conservator of Forests.
„ the Officiating Inám Commissioner.
„ the Superintendent Government Chinchona Plantations.
„ the Accountant General.

Exd. T. Cartledgo.

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Revenue Department.

No. 3180.

Proceedings of the Madras Government.
Under date the 21st November 1866.

Read the following papers.

From the Offg Dr Rev: Settlement
Stating that there will be no difficulty in preparing future Administration Reports for the Calendar instead of for the Official year.—

(Here enter 24th July 1866 No. 1048/35.)

From the Asst Supt Rev: Survey—
Informing that he considers it advisable to substitute the Calendar Year for the Official in the Administration Report.

(Here enter 26th July 1866 No. 1121/37.)

From the Offg Const of Forests.
Informing that it would lead to great confusion if the Administration Report was drawn up for the Calendar Year and the Accounts Kept for the Offl or Revenue year.

(Here enter 27th July 1866 No. 1896)

From the Offg Inam Commr
Informs with reference to the Order of Govt dated 10th July 1866, No. 695 that the Administration Reports of his dept can be quite as easily prepared for the Calendar as for the Official year.

(Here enter 21st Augt 1866 No. 62)

From the Supt. Gen.l of Chinchona Plantations Ootacamund.

Observes that the adoption of the Calendar year for the submission of the Administration Report will be much more convenient than the Official year.

(Here enter 23d. Augt. 1866 No. 44.)

From the Secretary to the Bd. of Rev.

Objecting to the preparation of Administration Reports for the Calendar instead of the Offl. year, and requesting permission for abolition of the Fasli year of account and the adoption of the offl. year for all purposes.—

(Here enter 19th Septr. 1866 No. 6695.)

I Resolved that these papers be transferred to the Public Department with reference to the Order in that Department dated 10th July 1866 No. 695. All the Officers consulted on the subject, with the exception of the Acting Conservator of Forests and the Board of Revenue, are in favor of substituting the Calendar for the Official year in the preparation of the administration reports.

2 The Board advocate the assimilation of the Revenue year to the official year. This subject has already received the consideration of the Govt. in the correspondence noted in the margin and the introduction of one year for all official purposes is no doubt a very desirable change.

Rev: Pro: of 31st May 1858 No. 22.
Rev: Letter to Secy. of State of 15th July 1858 No. 33.
Rev: Do. from Secy. of State of 4th Augt. 1859 No. 9 para 2.
Rev: Pro: of the Govt. of 26th March 1865 No. 15 paras 48 to 52.
Fmk. letter to Govt. of India of 2nd March 1865 No. 174 para 25.

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5 Sec to Public Dept Dec 22 1860
14 Sec Board of Revs

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Revenue 1866 Dept.
Pro of Govt for Nov.

No. 3180.

Pro. of the Madras
Government
dt/21st November/66

Papers regarding
the substitution of the
Calendar year for the
official year formerly
in the Public Department.

Rev. Pro. 352 dt 20 Dec 66.

No. 506@512-