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M.R.O. 14 - 8,450 - 22-10-26.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1940 Press Mis.

387 388

Dated 20 — 8 — 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
20th August 1867.

No. 387. Read the following Endorsement of the Officiating Secretary to the Government of India, Home Department, dated Simla, the 13th July 1867, No. 2,241 :—

Read the following Despatch from the Right Honorable the Secretary of State for India, to His Excellency the Right Honorable the Governor General of India in Council, Financial, dated India Office, London, the 23rd March 1867, No. 89.

1. I have considered in Council your letter, in the Public Department, dated the 19th of December 1866, No. 91, forwarding a copy of your recent proceedings relative to the adoption of revised forms of Statistics for the Administration Reports of the several Provinces and Districts of India; and I request you to convey the thanks of Government to the Members of the Statistical Committee, for the care and attention which they have bestowed on the subject.

2. The forms now submitted, though perhaps going too minutely into detail to be accurately filled up at first, appear, on the whole, to be well adapted to the purpose for which they are intended, of placing before the Government and the public useful information, which may show the progress of India in such a manner as may be readily understood, and enable a comparison to be made with the progress of other countries.

3. I approve the proposal of the Committee that such returns as those of fiscal geography and population, which are only occasionally revised, should nevertheless be re-printed annually, care being taken that the date of the survey or census on which they are based is always stated.

4. Some of the local officers appear to anticipate that the measures necessary for the accurate compilation of these returns may tend to unsettle the minds of the people, and lead them to expect increased taxation. There is, I should hope, no reason to fear such a result, if proper precautions be adopted; and, in order to guard against the possibility of any evil consequence of that nature, the instructions for the preparation of the statistics should be accompanied by an injunction to use great discretion in the mode of obtaining the information. I cannot, however, doubt that many of the particulars are already in the possession of the Government Officers, and that it only needs clear directions as to the form in which the information should be submitted to enable them to append it to their reports.

5. I shall not object to some small additional expenditure being incurred in order to meet the object desired; but I wish to impress upon your Government the necessity for the early transmission of the reports, as much of their value depends upon their being forwarded to England shortly after the close of the period to which they refer.

6. I have a few observations to make with regard to the wording of some of the Forms :—

Page 5, *Form B.* 1.—Where treaty obligations with a Native State exists, it would be convenient that the date of the treaty should be mentioned, with a reference to the page of Mr. Aitchison's book on which it is to be found.

Pages 15 *to* 40, *Forms II., A to D.*—Some of these returns relating to Judicial matters are more minute than are required for use in this country; but, if their preparation in this detailed form is needed for the purposes of the local Administrations, there is no objection to the full particulars being forwarded to England.

Page 41, *Form II., E.* 1.—The word "Engineers" should be substituted for "Sappers." In this, and the next two forms, the word "Province" must be altered to "Presidency," as several of the facts to be recorded do not depend upon provincial arrangement, and cannot be gathered from provincial returns.

Page 43, *Form II., E.* 3.—The classification of the Native Officers and Soldiers according to their religion, race, caste, &c., will be very useful; but I do not see what good result is to be obtained from an endeavour to ascertain the average weight of the men, and little reliance could be placed on a statement of the age of the Native Troops.

Pages 46 *and* 47, *Forms III., A.* 1 *and* 2.—In the Financial Despatch of the 28th of February, No. 78, of this year, your attention was drawn to a re-arrangement of the headings of Revenue and Expenditure, which I am desirous of having adopted in the annual accounts for Parliament. It will be convenient to make the same classification in these forms. I have no objection, however, to the additional information which the Committee propose to give, as to the cost of establishments, &c., provided that it is shown in such a manner as to avoid all chance of misconstruction. The sub-division "real," entered under some of the headings, requires further explanation. Lines should also be drawn, so as to show clearly the total receipts or expenditure under such a head as Opium or Public Works, the figures relating to which are shown in more than one sub-division.

Page 48, *Form III., A.* 3.—A statement of the cash receipts and disbursements during the year does not afford evidence of progress, and is out of place in these returns. It should, therefore, be omitted.

Page 50, *Form III., B.* 2.—Hitherto very different principles have been adopted in the several Presidencies in calculating the returns from what are termed reproductive works; and, therefore, without great caution, a such return as that on page 50 would be liable to lead to erroneous comparisons. I trust, however, that the recent appointment of an Inspector General of Irrigation Works may lead to the adoption of a method such as that described in the Public Works Despatches of the 31st of August and 25th of October last, Nos. 48 and 65, which may fairly exhibit, for the whole of India, the financial results of all reproductive works, and the relative economy in their working and management.

Page 51, *Form III., C.*—It appears to me that statistics relating to Railways may be more conveniently arranged with reference to an entire line, than to that portion of it which passes through one particular Province. It would also be better to show the *receipts* from the several classes of passengers, as is done with regard to the *number of persons* who travel by the rail-road, than to exhibit them only in the aggregate.

7. In all cases, these statistical forms, instead of being incorporated into the Administration Reports under the respective subjects, should be placed together as an appendix, so that the returns for a series of years may be bound in one volume, if required.

8. I take this opportunity of pointing out some improvements which may be effected in the Trade and Navigation Returns received from India.

9. The General Statement which is furnished by the Madras Government shows the trade of the whole Presidency. It is desirable that similar returns should be forwarded for Bengal, Bombay, and British Burmah.

10. The interportal trade should be shown with reference to the particular ports, (ranged according to districts), rather than with reference to the districts themselves, as in the Madras Return, or to a mere alphabetical order of the ports, as is the case in that from Bengal.

11. Uniformity of denomination should be adopted with regard to all articles in the same class and in all the Presidencies.

12. Whenever the information can be obtained, the quantity of articles imported or exported should be shown, as well as the value.

13. In conclusion, I have to remark that the Bengal and British Burmah Returns would be more useful if the totals of each class of article were shown, as is done in those prepared at Bombay; and that no such delay should be allowed to occur in their transmission to this country as happened with regard to those from British Burmah for 1864-65, which did not reach England till October 1866.

No. 251, dated Simla, the 31st May 1867.

Ordered that a copy of the above be furnished to the Home Department, together with a copy of the Despatch from the Secretary of State, dated 28th February 1867, No. 78, and enclosures, and with the intimation that paragraphs 8 to 13 will be considered in this department.

J. E. COOKE,
Asst. Secy. to the Govt. of India, Finl. Dept.

From the Right Honorable the Secretary of State for India, to His Excellency the Right Honorable the Governor General of India in Council, Financial, dated India Office, London, the 28th February 1867, No. 78.

1. I have considered in Council your Financial letter, dated the 17th September last, No. 203, forwarding correspondence relative to a proposition made by the Controller General of Military Expenditure, to exclude the value of Europe Stores from the Indian estimates and accounts, and suggesting that in the annual accounts which are presented to Parliament, "a reference may be supplied in the Section of Military charges to the expenditure for Military Stores shown under the head of Stores."

2. With reference to the proposal to exclude the value of Stores from the estimates and accounts, it is stated in the Resolution of your Government, that "it has been ruled by the Secretary of State that the payments in England for Stores should be adjusted in the accounts in India by a charge there and a credit to London on receipt of the invoices, and the necessary provision must be made in the estimates and accounts in this country," and you accordingly declined to accede to the proposition of the Controller of Military Accounts.

3. In Sir Charles Wood's Financial Despatch to your Government, dated the 9th August 1861, No. 129, he observes—"The Stores supplied from this country should be included among the charges of the several Governments and Departments to which they have been supplied," and stated that the account current between India and London should include the value of Stores supplied from this country.

4. Since the date of that Despatch, however, great changes have been made in the accounts as transmitted to this country for presentation to Parliament; and, in regard to Stores, it was pointed out in the Financial Despatch of the 8th February 1866, No. 27, that the annual accounts do not, as heretofore, include the value of Stores *received in India*, but the sums *paid in England* on that account during each year, and that their value is no longer included among the charges of the several departments. Consequent on that omission, you now request that a reference may be made in the Section of Military charges to the expenditure for Stores.

5. In Part I. of the accounts presented to Parliament in May last, the value of Stores from Europe was included under each department, but in Part II. (No. 14) of those accounts, which contained the Regular Estimate for 1865-66, and a comparison of that estimate with the accounts of 1864-65, the value of the Stores was stated separately. When the accounts of 1865-66, and the Regular Estimate for 1866-67 shall have been received from your Government, the value of Stores will be inserted here if necessary.

6. There are, however, defects in these accounts, which the new mode of stating the value of Stores from Europe has rendered more apparent.

7. Thus in Part I. the Account No. 1, gives the charges of collection and other payments out of the revenues, but it is not shown that charges in England for Stamp and Post Office labels, and for Mint and Telegraph Stores from England are included; although it is obvious that if they were omitted, the statement would be imperfect.

8. Statement No. 2 shows the whole expenditure in India, inclusive of the value of Stores from Europe, but the expenditure in England is stated net, after deducting the miscellaneous Civil and Military receipts in England. This is manifestly inconsistent, and should be altered.

9. In the Statement No. 3, the charges in India are shown under the several departments, including Stores from Europe, but the charges in England in three items only.

10. In the general abstract view of the total revenues and charges of India, including the charges in England for 1864-65, and as estimated for the year 1865-66, forming No. 14 of Part II. of the same accounts, the mode of stating the expenditure differs from that adopted in the last-mentioned statements. The charges of collection of, and the direct claims on, the revenues are not stated separately, but a new arrangement is made which appears to be much less convenient. After the departmental charges, the Stores from England are shown separately, and the charges in England in one item. This statement, therefore, does not give a complete view of the total expenditure under any one head, which can only be obtained by adding together the departmental charge and the value of Stores shown in this statement, and referring to another account for the charges in England. Thus, although the statement is described as a comparison of the two years, the view which it gives is exceedingly imperfect.

11. In order to remedy these defects, the accompanying forms of statements have been prepared, which, if substituted for Nos. 1, 2 and 3 of the first, and No. 14 of the second, part of the accounts, would show under each head the charge incurred in India, the value of Stores supplied from Europe, and the charge incurred in England, thus obviating the necessity for a reference to the separate items of Stores as proposed by you, and giving a more complete view than can be at present obtained of the several charges.

12. You will also observe that it is proposed to show under the revenues and receipts the sums realized in this country, which have hitherto been deducted from the home charges.

13. In the Accounts Nos. 17, 20, 23, 24, 25, 26, and 27 of Part II. the Stores may still be stated as in those presented to Parliament during the present year.

14. I am desirous that you should consider and inform me whether, as it has been determined to state separately in the accounts the Stores from England there is any advantage gained by debiting their value to India in the account current between India and London, and if other Stores be omitted, whether it is desirable that copper for coinage should still be entered in that account.

15. As the annual accounts will in future include the sum paid in England during the year for Stores for India, it is not apparent that any useful object would be attained by encumbering the account current with their value. Economy in the expenditure of Stores can only be secured by vigilant supervision in India, and all the information as to the value of the supplies would be obtainable from the invoices, which would be still furnished if the cost were omitted from the account current.

16. You will also inform me whether you see any objection to the forms of the accounts herewith forwarded. Their substitution for those now bearing corresponding numbers would render unnecessary Nos. 29 and 30 of Part I. and 16 of Part II. which contain the particulars of the charges in England and of Stores supplied to India.

No. 1.

An account of the gross revenues of India for the year 186 -6 *, with the charges of collection and other payments out of those revenues, the net receipts into the several Government Treasuries, and the rates per cent. for which the gross receipts were collected converted into sterling money, at the rate of two shillings the Rupee.*

Revenue and Receipts.	£	Gross receipts.	£	Re-payments, allowances, refunds, and drawbacks.	£	Net receipts within the year after deducting repayments.	CHARGES AGAINST INCOME. Charges of collection, including cost and charges of Salt and Opium. (See Account No. 18).	Allowances and Assignments under Tenures and Engagements. (See Account No. 13).	Allowances to District and Village Officers, &c., (See Account No. 15).	Miscellaneous, (See Account No. 16).	Contingencies, special and temporary, (See Account No. 17).	Total charges against income.	£	Net receipts into the several Government Treasuries in India.	£	Stores from England.	£	Total charges against income.	£	Net receipts.	Rate per cent. for which the gross receipt was collected.
Land Revenues, &c.																				
Land Revenue																				
Forest Revenue																				
Abkaree																				
Tributes and Contributions from Native States ...																				
Total Land Revenue...																				
Customs																				
Salt																				
Opium																				
Stamp																				
Mint																				
Post Office																				
Electric Telegraph ...																				
Law and Justice and Police.																				
Marine																				
Public Works																				
Miscellaneous, Civil and Military																				
Interest																				
Total ...																				

No. II.

An account of the total income of the revenue of India in the year ending the 31st *March* 186 , *together with an account of the public expenditure, including re-payments, allowances, and drawbacks, and allowances and assignments under Treaties and Engagements, and other payments made out of the revenues, but exclusive of the sums applied to the reduction of debt.*

Heads of Revenue and Receipts.	Gross receipts, as detailed in Statement No. I of the Statements of Income.	Number of Account.	Expenditure.	In India.	Stores from England.	In England.	Total.
	£	I		£	£	£	£
In India.			Re-payments, allowances, refunds, and drawbacks, payments in realization of the revenue :—				
Land Revenue, including tributes and contributions from Native States, Forest Revenue, and Abkaree Revenues, &c. :—			Land Revenue, &c.				
Customs			Customs				
Salt			Salt				
Opium			Opium...				
Stamps			Stamps				
Mint			Mint...				
Post Office			Post Office				
Electric Telegraph			Electric Telegraph				
Law and Justice and Police			Allowances and assignments under treaties and other engagements				
Marine							
Public Works			Total of the direct claims and demands upon the revenues, including charges of collection and cost of Salt and Opium, &c. ...				
Miscellaneous, Civil			Charges including interest on debt and Public Works Ordinary				
,, Military			Guaranteed interest on the capital of Railway and other Companies in India and in England, deducting net traffic receipts				
Interest							
In England.							
Miscellaneous, Civil							
,, Military							
		III.	Excess of Income over Expenditure, excluding Public Works Extraordinary.				
Excess of expenditure over Income, including Public Works Extraordinary.							
			Public Works Extraordinary				

No. III.

An account of the net public income of India, in the year ending 31*st March* 186 , *(after abating the expenditure defrayed thereout by the several Revenue Departments, and the allowances and assignments under Treaties and Engagements, and other payments made out of those Revenues), and the actual issues or payments within the same period, exclusive of the sums applied to the reduction of debt.*

Revenues and Receipts.	£.	£.	Number of Account.	Charges.	In India.	Stores from England.	In England.	Total.
					£.	£	£.	£.
In India.				Administration and Public Departments				
Land Revenue, including tributes and contributions from Native States, Forest Revenue, and Abkaree Revenue, &c. :—				Law and Justice				
Customs...				Police				
Salt				Marine				
Opium				Education, Science, and Art				
Stamps				Ecclesiastical				
Mint				Medical Services				
Post Office				Stationery and Printing				
Electric Telegraph				Political Agencies and other Foreign Services				
Law and Justice and Police				Miscellaneous				
Marine				Superannuation, Retired, and Compassionate Allowances.				
Public Works				Army				
Miscellaneous, Civil				Public Works Ordinary, including supervision and cost of land for Railways, and loss by exchange on Railway transactions				
,, Military				Interest on funded and unfunded debt				
Interest				Interest on Service Funds and other accounts				
Total Revenue and Receipts in India ...				Dividends to Proprietors of E. I. Stock...				
In England.				Guaranteed interest on capital of Railway and other Companies, deducting net traffic receipts				
Receipts, Miscellaneous, Civil...				Excess of Income over Expenditure, excluding Public Works Extraordinary.				
,, ,, Military								
Excess of Expenditure over Income, including Public Works Extraordinary				Public Works Extraordinary				

No. 14.

General Abstract view of the total revenues and charges of India, including the charges disbursed in England for the year 186 -6 *, and as estimated for the year* 186 -6 .

Revenues and Receipts.	186 -6				Estimate, 186 -6 .			
	In India.	Stores from England.	In England.	Total.	In India.	Stores from England.	In England.	Total.
	£.	£	£	£	£.	£	£	£
Land Revenue								
Tributes and contributions from Native States.								
Forest								
Abkaree								
Customs								
Salt								
Opium								
Stamps								
Mint								
Post Office								
Telegraph								
Law and Justice ...								
Police								
Marine								
Education								
Interest								
Miscellaneous								
Army, Miscellaneous ...								
Public Works, Miscellaneous ...								
Total Revenues and Receipts of all the Presidencies and Provinces of India ...								
Receipts in England, Military ...								
Miscellaneous ...								
Total Revenues and Receipts in India and England ...								
Excess of Expenditure over Income, including Public Works Extraordinary ...								

Expenditure.	Estimate, 186 -6	
	£.	
Allowances, Refunds and Drawbacks		
Land Revenue		
Forest		
Abkaree		
Customs		
Salt Cost		
,, Charges		
Opium, Cost		
,, Charges		
Stamps		
Mint		
Post Office		
Telegraph		
Allowances and Assignments under Treaties and Engagements		
Allowances to District and Village Officers, &c. ...		
Total of the direct claims and demands on the Revenue, including charges of collection and cost of Salt and Opium ...		
Administration and Public Departments ...		
Law and Justice		
Police		
Marine charges		
Education, Science, and Art		
Ecclesiastical		
Medical Services		
Stationery and Printing		
Political Agencies and other Foreign Services ...		
Miscellaneous		
Superannuation, Retired and Compassionate Allowances		
Army		
Public Works Ordinary		
Public Works		
Supervision and cost of land for Railways ...		
Loss on exchange on Railway transactions ...		
Interest on funded and unfunded debt		
Interest on Service Funds and other accounts ...		
Dividends to Proprietors of E. I. Stock ...		
Total		
Guaranteed interest on the capital of Railway and other Companies in India and in England, deducting net traffic receipts, (Account No.).		
Excess of Income over Expenditure, excluding Public Works Extraordinary ...		
Public Works Extraordinary		

(True Copies.)

T. E. COOKE,
Govt. Asst. Fin. Dept.

Copy forwarded to the Government of Madras for compliance, in continuation of Circular No. 450, dated 31st October last.

By order
(Signed) A. H. HARINGTON,
Offg. Under Secy. to the Govt. of India.

No. 388. ORDER THEREON, 20th August 1867, No. 1,940.

Miscellaneous.

Communicated to the Board of Revenue.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Lawrence 1867 Nov 22
Pay Louis Jon Bruguière
$1,986.00

Amendment from
the Office of Indian Affairs
to the Govt. of India
Home Department
Circular

No Pension Receipt
14 Feby/68 Encl 6 1/2

Dated 13th Feby
Received 26th Feby 1868
$1,221.

I have received from the
Hon. Secretary of State for India
in Council the sum of One thousand
nine hundred eighty six & 00/100
Dollars in accordance to the Secretary
of State's Draft dated 20th Sept
1867 on account of Pension
granted to Louis Jon Bruguière
late Interpreter to the Sioux
Indians

Witness
Thos. Murphy

Louis Bruguière

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