

- (1) பக்கங்களின் எண்ணிக்கை _____
(2) புதுக்கித் திருப்பிய நாள் _____
(3) ஆதாரம் குறிப்பவர் சுருக்கொப்பம் _____

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

தலை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	N 258	அச்சகம் பலவகை
நாள் :	9. 1. 1896	199

மேல்க்கலோ காப்படி கையாளலோ கூடாது.

ஆவண. கா. 1-18,006-69-90.

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HEWETT, ESQ., C.I.E.,

Secretary to the Government of India,

Simla, the July 1896.

directed to forward the accompanying copy of a letter* from the Chief Commissioner of Burma, in which the questions are asked:—

dated the 9th January 1896.

That receipts should be included in the columns headed "Land Revenue" and "Gross Revenue" in Statement I-C (Civil Divisions of British territory) appended to the General Administration Report; and

Whether the columns headed "Emigration" and "Immigration" in Statement I-D (Population) are intended to include emigrants and immigrants by land as well as by sea.

In regard to the first question, I am to say that the evident intention of the forms was that the column for Gross Revenue should shew revenue exhibited in the public accounts (which therefore should include revenue of municipalities and Excluded Local Funds), and that it should also be shewn separately in another column. This is the way in which these columns should be filled in for the future.

However, from an examination of the Reports which has been made in connection with the reference from the Chief Commissioner of Burma, it appears that two columns are not at present filled in according to any uniform system in the different provinces; and it is desirable, in view to the necessity for uniformity which is essential in such a matter, that the Government of India should be informed of the precise method for filling them in. It is inferred that

the sub-heads of the main head of Land Revenue in the public accounts are at present included in the total Land Revenue entered in the column headed "Land Revenue" and that some of the heads of other revenue than land revenue are included in the column headed "Gross Revenue". A list of all the principal heads of revenue exhibited in the accounts of the Government of India is enclosed, and it is stated that municipal revenue and the revenue of Excluded Local Funds, are not to be included in these columns, and I am to state specifically which if any of these are excluded by the Government of India from the columns headed

"Gross Revenue" respectively.

The discrepancies between the figures entered in the statement of gross revenue and what purport to be statistics of land revenue of the Government of India in other returns. Such discrepancies are not only numerous and troublesome, and it is desirable that they should be strictly uniform. I am to state that the figures should be strictly uniform and

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11 December 1896
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Secretary to the Government of India,

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What receipts should be included in the columns headed "Land Revenue" and "Gross Revenue" in Statement I-C (Civil Divisions of British territory) appended to the General Administration Report; and

Whether the columns headed "Emigration" and "Immigration" in Statement I-D (Population) are intended to include emigrants and immigrants by land as well as by sea.

In regard to the first question, I am to say that the evident intention of the forms was that the column for Gross Revenue should shew the revenue of municipalities and Excluded Local Funds, and that the revenue should also be shown separately in another column. This is the way in which these columns should be filled in for the future.

It appears, however, from an examination of the Reports which has been made in connection with the reference from the Chief Commissioner of Burma, that these two columns are not at present filled in according to any uniformity in the different provinces; and it is desirable, in view to the uniformity which is essential in such returns, that the Government of India should be informed of the precise method for filling them in. It is inferred that

that some of the heads of other revenue than land revenue are included in the total Land Revenue entered in the column headed "Gross Revenue". A list of all the principal heads of revenue exhibited in the accounts of the Government of India is enclosed, and it is stated that the revenue of municipalities and the revenue of Excluded Local Funds, above, are not to be included in these columns, and I am to state that it may be stated specifically which if any of these are excluded by the Government of India from the columns headed

Land "Gross Revenue" respectively.

There are some discrepancies between the figures entered in the statement of land and gross revenue and what purport to be statistics of land revenue furnished by the Government of India in other returns. Such discrepancies are most confusing and troublesome, and it is desirable that they should be corrected so that the figures stated should be strictly uniform. I am to state that the most effective way of securing such uniformity and also unques- tioned accuracy, that the figures in Statement I-C should correspond with the

No. 258—1 A.—2., dated Rangoon, the 9th January 1896.

From—The Chief Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, Home Department.

to
the
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I AM directed to solicit instructions regarding the entries to be made in the columns of Statement I. C., appended to the General Administration Report, which are headed "Land Revenue" and "Gross Revenue" respectively. The practice hitherto has been to enter in the column for "Land Revenue" the receipts from Land Revenue proper and in the column for "Gross Revenue" the receipts from Land Revenue proper, capitation tax, land rate in lieu of capitation tax, fishery rents and fees, salt, excise, minor forest produce, miscellaneous land revenue (mostly town land rents and fines under the Village Act), stamps, liquor and opium, excise and registration. The practice has not been uniform for Upper and Lower Burma in respect of the inclusion of particular sources of revenue. It seems doubtful whether this practice is correct. The Chief Commissioner is disposed to think that "Land Revenue" should include only land revenue proper, *i.e.*, assessments on land in Lower Burma under sections 24 and 33 of the Lower Burma Land and Revenue Act, and rents of State lands in Upper Burma levied under section 25 of the Upper Burma Land and Revenue Regulation, and assessments on non-state lands, when made under section 27 of the same Regulation, while gross revenue should include all the receipts of the public treasuries except those of Municipalities and Excluded Local Funds. If, however, this view be correct, the distribution of gross revenue between districts would be without interest, since receipts from forests and public works are often brought to account at the treasuries of districts other than those in which they are obtained. It may also be noted that two unimportant districts (Salween and Arakan Hill Tracts) have no treasuries, and that customs receipts would all appear against the seaport districts. I am therefore to solicit instructions on the point.

2. I am also to enquire whether in Statement I. D. the columns headed "Immigration" and "Emigration" are intended to include immigrants and emigrants by land as well as by sea. There are no materials, other than the untrustworthy guesses of local officials, for statistics of immigration and emigration by land. But the figures for the seaports also are of little or no use for showing the extent of immigration. Hundreds of persons come by land from Bengal into the Akyab district, and immigrants from the Straits Settlements come up by Native craft which do not enter a port. In the Chief Commissioner's opinion the two columns might be left blank with advantage.

ANNEXURE.

Revenue heads, including sub-heads of Land Revenue, in the Public Accounts.

Land Revenue—

- Ordinary Land Revenue
- Recovery of Survey and Settlement charges
- Sale of proprietary right of Government in land
- Assessment of alienated lands less quit-rents
- Sale of waste lands and redemption of Land Revenue
- Capitation tax, or house tax levied in lieu thereof (including Thatha-meda tax in Burma)
- Receipts for the improvement of Government estates.
- Fisheries and other receipts classed as Miscellaneous Land Revenue

Opium

Salt

Stamps

Excise

Provincial Rates

Customs

Assessed Taxes

Forest

Registration

Tributes from Native States

Interest

Post Office

Telegraph

Mint

Law and Justice

Police

Marine

Education

Medical

Scientific and other Minor Departments

Receipts in aid of Superannuation, &c.

Stationery and Printing

State Railways (Gross receipts)

Guaranteed Companies (Net Traffic receipts)

Subsidised Companies (Repayment of advances of interest)

Irrigation Major Works: Direct Receipts

Portion of Land Revenue due to Irrigation

Irrigation Minor Works and Navigation

Buildings and roads: Military and Civil Works

Miscellaneous

[Exchange and Military omitted].

No. 258—1 A.—2., dated Rangoon, the 9th January 1896.

From—The Chief Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, Home Department.

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- Opium
- Salt
- Stamps
- Excise
- Provincial Rates
- Customs
- Assessed Taxes
- Forest
- Registration
- Tributes from Native States
- Interest
- Post Office
- Telegraph
- Mint
- Law and Justice
- Police
- Marine
- Education
- Medical
- Scientific and other Minor Departments
- Receipts in aid of Superannuation, &c.
- Stationery and Printing
- State Railways (Gross receipts)
- Guaranteed Companies (Net Traffic receipts)
- Subsidised Companies (Repayment of advances of interest)
- Irrigation Major Works : Direct Receipts
- Portion of Land Revenue due to Irrigation
- Irrigation Minor Works and Navigation
- Buildings and roads : Military and Civil Works
- Miscellaneous

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