

Public (1896) Department.

ORDINARY MS.

G.O., No. 868

Dated 14th Aug. 1896.

[Despatch Abstract.]

GENERAL ADMINISTRATION REPORT.

Communicating to the Board of Revenue (Land Revenue) letter from the Government of India bearing upon the principle on which certain columns in Statements I-C and I-D appended to the --- should be filled in for the future and enquiring which heads of revenue are excluded by the Government from the columns headed "Land Revenue" and "Gross Revenue" in Statement I-C appended to the said report.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
R 910	Pub	24-8-96					
G.O. No. 4257 of 96 (y. of 1's revenue)							
68 of 1897							

Public Dept.

NO. 2603
 Public Dept.
 No. 868 of 14th August 1906
 G.O.

Comm. to the Board
 of Revenue (Land Rev)
 for guidance, and for
 favour of early report.

From the Govt. of India
 Home Dept. (Public)

C. No. 20 Public
 1241

Dated 31-7-96

Recd 9 } August 96.
 Regd 10 }

Encls. one.

(7 spare copies, & 1 enclosure
 to be sent to Govt.)

Subject

Forwarding copies of letter
 from the Govt. of Burma ad-
 dressed to the Govt. of India re the
 entries to be made in the columns
 of statement I-C and statement
 I-D, and requesting that the Govt. of
 India may be informed of the
 precise method adopted in this Presidency
 for filling up

C.I.
 The statements in question
 are furnished by the Bd. of
 Rev. whose figures pass into
 the Admin. Report without
 alteration. This is marked
 as the statements must
 be now under prepn for
 the Admin. Report.

J.D.B.
 12/8/06.

To the Board of Revenue (Land Rev)
 with two copies of y. of
 letter & its encs.

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.

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.*, assessment 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-stat 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, or 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.

20 Public
No. 1241

FROM

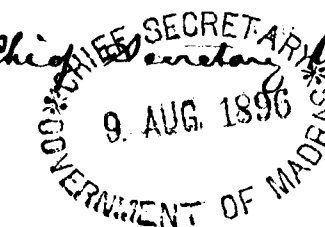
L. M. THORNTON, ESQ.,

Deputy Secretary to the Government of India,

To

The Chief Secretary to the Govt. of Madras.

Home Department.
Public.



Simla, the 31st July 1896.

SIR,

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

* No. 258 1-A, dated the 9th January 1896.

- (1) 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
- (2) 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.

2. With regard to the first question, I am to say that the evident intention of the framers of the forms was that the column for Gross Revenue should shew the whole public revenue exhibited in the public accounts (which therefore should not include the revenue of municipalities and Excluded Local Funds), and that Land Revenue should also be shewn separately in another column. This is the principle on which these columns should be filled in for the future.

3. 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 uniform system in the different provinces; and it is desirable, in view to the issue of instructions which will secure the uniformity which is essential in such matters, that the Government of India should be informed of the precise method adopted in the *Madras Presy.* for filling them in. It is inferred that one or other of the sub-heads of the main head of Land Revenue in the public accounts is not at present included in the total Land Revenue entered in the column so headed, and also that some of the heads of other revenue than land revenue are omitted from the column headed "Gross Revenue". A list of all the principal heads of revenue exhibited in the accounts of the Government of India is appended, omitting municipal revenue and the revenue of Excluded Local Funds; which, as stated above, are not to be included in these columns, and I am to request that it may be stated specifically which if any of these are excluded by the Govt. of Madras from the columns headed "Land Revenue" and "Gross Revenue" respectively.

4. There are some discrepancies between the figures entered in the statements of land and gross revenue and what purport to be statistics of land revenue which are received by the Government of India in other returns. Such discrepancies are most confusing and troublesome, and it is desirable that they should be avoided, and that the figures stated should be strictly uniform. I am to

suggest, as the most effective way of securing such uniformity and also unquestionable accuracy, that the figures in Statement I-C should correspond with the figures in the Finance and Revenue Accounts. These Accounts are submitted annually to the Secretary of State for presentation to Parliament in accordance with law and are accepted as correct. The accuracy of figures in other returns which correspond with them cannot therefore be questioned.

5. As regards the second question, I am to say that the Governor General in Council considers:—

- (a) that the columns for Emigration and Immigration in Statement I-D were evidently intended to shew emigration and immigration by sea only, and that the headings should be altered accordingly. It seems that the framers of the forms did not intend to exhibit the number of persons entering or leaving a province by land, and, however this may be, it is obviously impossible to record such movements, nor would the record, if it were possible, be of any practical use;
- (b) that the figures shewn in these columns should be restricted to the total number of persons who leave or return to India as emigrants or immigrants under the provisions of the Indian Emigration Act, 1883, the Native Passenger Ships Act, 1887, and the Pilgrim Ships Act, 1895;
- (c) that the columns need only be filled in by the maritime provinces, since, if they were filled in by inland provinces also, the emigrants or immigrants would necessarily be shewn twice over;
- (d) that the figures need not be given for districts unless the Local Government desires to enter the figures against the districts in which the ports of landing and shipment are situated.

6. As regards (b) in the preceding paragraph, I am to say that though the return will not, as restricted, be complete, since it will exclude the number of persons who leave or enter India by sea otherwise than under the provisions of the Acts referred to, their omission from the returns will not be of material consequence, for the numbers of such passengers is relatively trifling.

I have the honour to be,

SIR,

Your most obedient servant,

A. H. Thos. ulon

Deputy Secretary to the Government of India.

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].

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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. 20 Pat
1741

FROM

L. H. Mohan, Esq.,
J. P. HEWETT, Esq., C.I.E.,

Deputy Secretary to the Government of India,

To

The Chief Secretary to the Govt. of Madras

Home Department.
Public.

Simla, the 31st July 1896.

SIR,

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* No. 258 1A, dated the 9th January 1896.

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I have the honour to be,

SIR,

Your most obedient servant,

J. P. HEWETT,

Secretary to the Government of India.

No.

COPY forwarded to the Chief Commissioner of Burma, with reference to his letter No. 258 ^{MA}/₇, dated the 9th January 1896, for favour of report.

No.

COPY of correspondence forwarded to the ^{Finance and Commerce Department} _{Department of Revenue and Agriculture} for information.

By order,

L. M. THORNTON,

Deputy Secretary to the Govt. of India

G. C. Press, Simla.—No. 834 H. D.,—30-7-96—357.

Order in the Public Office 24th Nov 868, Q 14/8/96. Forwarded to the Board of Revenue (Land Revenue) for guidance and for favour of early report. Dated 1st Dec 13/8/96

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O., No. _____ DATED _____
189

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
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Q = Copy heading only.