

ORDINARY PRINTED.

G.O., No. 418

Dated 10. 3. 98.

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[Despatch Abstract.]

General Administration Reports.

Coming to the Board of Rev (Land Revenue).  
Letter from the Govt of India issuing instructions  
in regard to the mode of filling in certain  
statements appended to —.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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Ciro 2074/98  
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Communicating to the Board of Revenue (Land Revenue) letter from the Government of India issuing instructions in regard to the mode of filling in certain statements appended to —.

## GOVERNMENT OF MADRAS.

## PUBLIC DEPARTMENT.

READ—again the following paper :—

G.O., Mis. Nos. 68, 69, Public, dated 21st January 1897.

Read—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), dated 18th November 1896, No. 430--A.

Read—the following G.O., No. 868, Public, dated 14th August 1896 :—

Read—the following letter from L. M. THORNTON, Esq., Deputy Secretary to the Government of India (Home Department—Public), to the Chief Secretary to the Government of Madras, dated Simla, the 31st July 1896, No. 29—Public—1241 :—

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

(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 show 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 shown 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 Presidency 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 Government 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 show 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 shown 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 shown 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.

## ENCLOSURE.

From the Chief Secretary to the Chief Commissioner, Burma, to the Secretary to the Government of India, Home Department, dated Rangoon, the 9th January 1896, No. 258—I-A—2.

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 inquire 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.

No. .

Copy forwarded to the Chief Commissioner of Burma, with reference to his letter, No. 258--I-A--2, dated the 9th January 1896, for favour of report.

No. .

Copy of correspondence forwarded to the <sup>Finance and Commerce Department</sup> ~~Department of Revenue and Agriculture~~ for information.

(By Order.)

(Signed) L. M. THORNTON,  
*Deputy Secretary to the Govt. of India.*

Order—No. 868, Public, dated 14th August 1896.

Communicated to the Board of Revenue (Land Revenue) for guidance and for favour of early report.

(True Extract.)

(Signed) W. W. PHILLIPS,  
*Ag. Assistant Secretary,  
for Chief Secretary.*

To the Board of Revenue (Land Revenue), with two copies  
of Government of India's letter and its enclosures.

Reference on the above, dated 26th August 1896.

The Board begs to request that the list showing the principal heads of revenue referred to in paragraph 3 of the Government of India letter received with the Government Order read above may be forwarded for reference as the same has not been received in this office.

(Signed) R. C. C. CARR,  
*Acting Secretary.*

To the Chief Secretary to Government, Public Department.

Read—the following G.O., No. 910, Public, dated 28th August 1896 :—

Read—Board's Reference on Government Register No. 1691, dated 26th August 1896.

Order—No. 910, Public, dated 28th August 1896.

Two copies of the list showing the principal heads of revenue referred to in paragraph 3 of letter from the Government of India, No. 20-Public—1241, dated 31st July 1896, will be furnished to the Board of Revenue (Land Revenue).

(True Extract.)

(Signed) W. W. PHILLIPS,  
*Ag. Assistant Secretary,  
for Chief Secretary.*

To the Board of Revenue (Land Revenue),  
with two copies of the list.

Resolution—No. 430-A, dated 18th November 1896.

In paragraph 2 of its letter communicated with the Government Order first read above, the Government of India desires that the column for *Gross Revenue* in Statistical Return I-C, appended to the General Administration Report, should show the whole

of the revenue exhibited in the public accounts (excluding the revenue of Municipalities and Excluded Local Funds). This direction will be communicated to all Collectors and other officers concerned for information and guidance.

2. In paragraph 3 of the same letter, the Government of India desires information as to the precise method adopted in this Presidency for filling in the columns headed "Land Revenue" and "Gross Revenue" in the same return, and also as to which of the sub-heads of Land Revenue and the major heads of other Revenue, shown in the list forwarded by the Government of India, are excluded from the Return I-C furnished for the Madras Presidency.

3. The statement appended to these Proceedings compares the heads of revenue comprised in the Madras return with those mentioned in the Government of India's list. The differences between the two lists will now be explained.

4. *Land Revenue.*—The Madras return at present excludes the greater portion of the Revenue comprised under the sub-head "Fisheries and other receipts classed as miscellaneous Land Revenue," otherwise collectively called "Land Revenue, Local." Arrangements will be made to include the whole of this sub-head in future. Again the Madras return includes under Land Revenue, while the Finance and Revenue accounts exclude from that head the portion of Land Revenue due to Irrigation. It has not been usual, under the Madras Land Revenue System, to distinguish this portion from the rest of the Land Revenue *for each district*, although the separation is effected in the Finance and Revenue accounts *for the whole of the Presidency*. In case the Government of India should desire that the district figures of land revenue should be exclusive of the revenue due to irrigation it would be necessary to specially work out the figures for each district from the village statements.

5. *Gross Revenue.*—The gross revenue at present entered against each district is that reported by the Collector of the district and it embraces only the Heads of revenue under the Board's control. The revenue from Registration, Post and Telegraph, &c., is not included in the gross revenue shown against each district; but as the Government of India wishes that these and other heads of revenue should be included in future, arrangements will be made to obtain the district figures from the Heads of the several Departments and to show them in the return in question.

6. With reference to paragraph 4 of the Government of India's letter in which the desirability of securing absolute agreement between the Statistical returns and the Finance and Revenue accounts is insisted on, the Board begs to observe that the date fixed for the submission of the Statistical returns precludes the attainment of such agreement. The Statistical returns are due in Government Office on the 15th October, and are published with the Presidency Administration Report on the 15th December, whereas the books of the Accountant-General and the totals of Revenue for the Presidency under all heads are open to correction and alteration up to the 15th December following the official year to which the books relate. Consequently unless the date for the publication of the Presidency Administration Report is altered, or unless the totals of revenue are specially reported to the Government of India after final adjustment for inclusion in the Statistical returns, some difference between those returns and the Finance and Revenue accounts must always be looked for.

7. Paragraph 5 of the Government of India's letter will be transferred to the Separate Revenue Department with the request that the information referred to may be furnished to this department not later than 1st October in each year. With reference to paragraph 5 (d), the Board is of opinion that it will be enough to enter only the totals for the Presidency.

(True Copies and Extract.)

(Signed) R. C. C. CARR,  
*Secretary.*

To the Secretary to Government, Revenue Department.

„ all Collectors.  
„ the Secretary to the Commissioner of Salt, Abkari and Separate Revenue.

## APPENDIX.

## 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.

(d) Assessment of alienated lands less quitrents.  
Sale of waste lands and Redemption of Land Revenue.

(d) Capitation tax, or house tax levied in lieu thereof (including Thathamoda tax in Burma).

(d) 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.

(d) 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).

Subsidized 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.]

*Revenue heads (including sub-heads of Land Revenue) comprised in Madras Statistical Return I-C.*

## Land Revenue—

Ordinary land revenue (including portion of land revenue due to irrigation).

Recovery of survey and settlement charges.

Sale of proprietary right of Government in land.

Sale of waste lands and Redemption of land revenue.

Rents of pearl and chank fisheries.

## Miscellaneous—

(a) Process service fees.

(b) Fines and forfeitures of revenue courts.

(c) Receipts from quarries and minor mineral products.

(d) Rents of railway class C. land

(e) Receipts of the Survey department.

Opium.

Salt.

Stamps.

Excise.

Customs.

Assessed Taxes.

Forest.

Endt. No. 26.

Transferred to the Public Department.

FORT ST. GEORGE,  
7th January 1897.

(Signed) G. STOKES,  
Ag. Secretary to Government.

Order—Mis. No. 68, Public, dated 21st January 1897.

The Government of India will be addressed.

2. The opinion expressed by the Board with reference to paragraph 5 (d) of the letter from the Government of India will be accepted.

(True Extract.)

(Signed) J. F. PRICE,  
Chief Secretary.

Letter—to the Secretary to the Government of India, Home Department (Public), Mis. No. 69, Public, dated 21st January 1897.

With reference to Mr. Thornton's letter, No. 20-Public—1241, of the 31st July last, I am directed to state that the instructions conveyed in paragraph 2 thereof have been communicated to all Collectors and other officers concerned for information and guidance; and that the Separate Revenue Department has been requested to furnish to the Board of Revenue (Land Revenue), not later than the 1st October in each year, the information alluded to in paragraph 5. With reference to paragraph 5 (d), I am to state that His Excellency the Governor in Council considers that it will be sufficient to enter only the totals for the Presidency.

2. In regard to the request preferred in paragraph 3 that information may be afforded as to the precise method adopted in this Presidency for filling in the columns headed "Land Revenue" and "Gross Revenue" and also as to which of the sub-heads of Land Revenue and the major heads of other Revenue are excluded by this Government from these columns, I am to forward the accompanying statement comparing the heads of revenue comprised in the Madras return with those mentioned in the Government of India list, from which it will be seen that while the Madras return excludes the greater portion of the revenue comprised under the sub-head "Fisheries and other receipts classed as Miscellaneous Land Revenue", otherwise collectively called "Land Revenue, Local", it includes under Land Revenue the portion of land revenue due to irrigation. Arrangements will be made to include the whole of the former sub-head in future. As regards the latter, it has not been usual under the Madras Land Revenue System to distinguish the "Irrigation" portion from the rest of the Land Revenue for each district, although the separation is effected in the Finance and Revenue accounts for the whole of the Presidency. I am to inquire whether the Government of India desires that the district figures of land revenue should be exclusive of the revenue due to irrigation, in which case it will be necessary to specially work out the figures for each district from the village statements. This will, however, lead to much extra work, and I am therefore to express the hope that the district figures will not be required.

The Gross Revenue at present entered against each district is that reported by the Collector of the district, and it embraces only the heads of revenue under the control of the Board of Revenue. The revenue from Registration, Post and Telegraph, &c., is not included in the gross revenue shown against each district; but conformably to the wishes of the Government of India that these and other heads of revenue should be included in future, arrangements will be made to obtain the district figures from the Heads of the several Departments and to show them in the return in question.

3. With reference to paragraph 4 of the letter under reply, regarding the desirability of securing absolute agreement between the Statistical returns and the Finance and Revenue accounts, the Board of Revenue points out that the date fixed for the submission of the Statistical returns precludes the attainment of such agreement.

(d) Does not exist as an item of Revenue in Madras.

The Statistical returns are due on the 15th October and are published with the Presidency Administration Report on the 15th December, whereas the books of the Accountant-General and the totals of Revenue for the Presidency under all heads are open to correction and alteration up to the 15th December following the official year to which the books relate. Under existing arrangements, therefore, some difference between the Statistical returns and the Finance and Revenue accounts appears to be inevitable. I am to enquire whether the Government of India desires that the date for the publication of the Presidency Administration Report should be altered or whether the totals of revenue are to be specially reported to it after final adjustment for inclusion in the Statistical returns.

4. In conclusion, I am to explain that it was not found possible to carry out any of the changes above referred to in the Administration Report for 1895-96 which issued on the 15th ultimo.

(Signed) J. F. PRICE,  
Chief Secretary.

READ—also the following paper:—

From J. P. HEWETT, Esq., C.I.E., Secretary to the Government of India, Home Department (Public), to the Chief Secretary to the Government of Madras, dated Calcutta, 22nd February 1898, No. 214.

In the letter from this department, No. 20—1241-49, dated the 31st July 1896, two questions were dealt with, viz.:—

- (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. In respect of the first of these two questions, the principle on which the receipts shown in the columns for "Land Revenue" and "Gross Revenue" should be filled in was laid down; but at the same time it was pointed out that the columns are not at present filled in according to any uniform system in the different Provinces, and information was called for as to the prevailing methods, with a view to the issue of precise instructions so as to secure uniformity which is essential in such matters. In the same letter, it was suggested that the figures in Statement I-C should correspond with the figures in the Finance and Revenue Accounts.

3. The opinions of the Local Governments are now before the Government of India, who, after giving their careful consideration to the matter, have come to the following conclusions in modification of the views expressed in the letter cited above, viz.:—

- (i) that the heading of the column for "Land Revenue" in Statement I-C should be altered to "Land Revenue and Rates" and that the figures for this column should include statistics for all the sub-heads under the major head "I. Land Revenue", as well as the minor head "Portion of Land Revenue due to Irrigation" under the major head "XXIX. Major Works—Irrigation" and the minor head "Rates and Cesses on Lands" under the major head "VI. Provincial Rates." These figures should show the actual collections under the several heads;
- (ii) that the column showing the "Gross Revenue" should be omitted from Statement I-C, the "Gross Revenue of the Province" being entered in a separate line below the "Grand Total" line under the total of "Land Revenue and Rates," a note being inserted at the foot of the statement specifying the particular items of revenue which go to make up the gross item, under the major heads of the classification laid down in Appendix P, Civil Account Code, Vol. II, and the collections being shown in detail against each head in the footnote. The receipts from the

following heads will, however, be omitted from the gross item, as it is not possible to assign to any particular province the revenue derived from them, viz., Opium, Salt, Customs, Forests, Tributes from Native States, Post Office, Telegraph, Mint, Marine, State Railways, Guaranteed Railways, Subsidized Railways, Exchange, Military Works, and Military; but all revenue derived from Incorporated Local Funds will be included in the gross item as it forms part of the General Revenues and is under the control of the district officers.

A revised form of Statement I-C is attached to this letter.

4. It appears that the figures for the Finance and Revenue Accounts are not ready in time for incorporation in Statement I-C, and as it is impossible for the Government of India to extend the period for the submission of the Annual Administration Report, which is fixed to reach the Secretary of State at a stated time, they desire to lay down the following practice which should minimise the discrepancies now apparent, for the compilation of Statement I-C:—

The figures for Statement I-C should be obtained from the local account office for the official year under report as corrected up to the date on which the figures are entered up for the compiler. They will not agree exactly with the final accounts for that year, but if comparative figures for at least two years are given (as they should be), the figures for the earlier year would be those of the final accounts, and the figures for the year under report would be open to final revision and adjustment in the following year, a footnote being made to this effect.

5. As regards the second question under consideration, I am to say that the Local Governments and Administrations accept the orders contained in paragraphs 5 and 6 of the letter of the 31st July 1896, No. 20—1241-49.



Public (1898) Department.

CURRENT No. 810

Recd. 68-9 Pub (a) From The Secy. of I., Home Dept.  
21.1.97  
810 (a)

Order No 418 of 10.3.98.

Comtd. to the Board  
of Revenue (Land Revenue) for  
guidance

No. 814.

Dated 22.2.98.

Received 27.2.98.

Registered 1.3.98.

Enclosures one.

Spare copies 7 of Comd. & 7 of Pub.

Note

The statements in question  
are furnished by the Board of  
Revenue vide note at N in p.

W. 868 Pub d/14.8.90

SUBJECT.

Re. certain statements  
appended to Genl. administrative  
Reports

To

The Secy. Rev. Land & Res.  
Acct. Genl.

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| 2910  | 72-197   |             |       |
| 56A   | 714-8-96 |             |       |

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