20-2-22 14-3-22 V

1897/22

13/12/22
10-2-23 B III
1-12-23 B V
8-3-24 B V
27.8.24 II
30-7-25 B III
28-12-26 II
10/10/27 B V
18/1/28 II
30/7/28 B V
17/5/29 II
2/2/1938 II

Financial (1895) Department.

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[Despatch Abstract.]

BUDGET ESTIMATES.

Passing orders on ---- for 1895-96 of the village Service Fund and suspended assignments.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	204		1895				

BOARD OF REVENUE (LAND REVENUE), 3RD NOVEMBER 1894, No. 473.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

READ—again Proceedings of the Board of Revenue (Land Revenue), dated 3rd October 1894, No. 418.

ABSTRACT.—Submitting to Government revised estimate of land revenue receipts for 1894–95 and budget estimate for 1895–96, and promising to submit a further report furnishing the revised and budget estimates under suspended assignments for village service.

RESOLUTION—dated 3rd November 1894, No. 473.

The Board begs to submit to Government its revised estimate of receipts for 1894–95 and budget estimate for 1895–96 under Land Revenue—Suspended assignments for village service—Imperial, as promised in paragraph 2 of the Proceedings read again above.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
" Accountant General.

Exd. A. Grubert.

APPEN

SUPPLEMENTAL budget estimate of

Details.	Budget estimate, 1895–96.		Revised estimate, 1894–95.		Sanctioned estimate, 1894–95.		Accounts, 1893–94.	
1	2		3		4		5	
I. LAND REVENUE RECEIPTS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
Suspended assignments for village service—Imperial.								
1. Government assignments due for fasli 1303	..		1,27,900		1,27,000			
2. Quit-rents on village service inams due for fasli 1303	..		2,74,100		2,10,000		11,02,588	
3. Government assignments due after fasli 1303	12,000		2,13,000		1,78,000			
Total suspended assignments for village service—Imperial ..		12,000		6,15,000		5,15,000		..

DIX.

Land Revenue receipts for 1895–96.

Explanatory remarks.
6
Accounts of 1893–94.—The figure shown in column 5 excludes Rs. 3,78,153 which was erroneously credited to Land Revenue—Ordinary revenue—instead of to Suspended assignments (*vide* paragraph 3 of Board's Proceedings, dated 3rd October 1894, No. 418). When the error is rectified, which the Accountant-General has promised to do in his final accounts for the year, the receipts will be Rs. 14,80,741. The actuals as thus corrected show an increase of Rs. 69,741 as compared with the revised estimate for the year (Rs. 14,11,000). The increase occurs wholly under quit-rents and is due to the further enfranchisement of inams in the Cuddapah, Anantapur and Madura districts. *Revised Estimate for* 1894–95.—The figure shown against item 1 is the difference between the total amount of fixed contribution payable for the three months, April to June, as shown in column 4 of Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418, and the *sum relating* to Tanjore in which the Village Cess Act had not been introduced in fasli 1303 (*vide* paragraph 7 of Board's Proceedings, dated 5th October 1893, No. 573). The entry against item 2 is made up of Rs. 2,60,000 realized during the five months, April to August 1894, and of the recoverable arrear balance on 1st September 1894 which is expected to be wholly collected within the current year. The large increase in the revised over the sanctioned estimate under this item is due to the further enfranchisement of inams in the three districts mentioned above. In regard to item 3, the total fixed contribution payable to the Village Service Fund during the nine months, July 1894 to March 1895, is Rs. 6,44,000 (*vide* entry at foot of column 16 of Appendix D to Board's Proceedings, dated 3rd October 1894, No. 418); deducting therefrom Rs. 4,31,000, being the amount which will have to be actually contributed by Government according to the Village Service Fund budget estimate, the saving comes to Rs. 2,13,000 which has accordingly been entered as the probable suspended Government assignments (*vide* penultimate sentence of paragraph 2 of Board's Proceedings, dated 3rd October 1894, No. 418). *Budget Estimate for* 1895–96.—The total fixed contribution to the Village Service Fund for the entire official year is Rs. 8,83,000 in round figures as per Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418. Of this amount, however, only Rs. 8,71,000 will, it is estimated, be actually required, Rs. 3,06,000 in April to June 1895, and Rs. 5,65,000 in the remaining nine months. The saving of Rs. 12,000 has been shown in column 2.

REVENUE DEPARTMENT.

1894.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November 12th.

Proceedings, *3rd November* 1894, *No.* 473.

Submitting to Government revised estimate of receipts for 1894–95 and budget estimate for 1895–96 under Land Revenue—Suspended assignments for village service—Imperial.

PROCEEDINGS OF THE BOARD OF REVENUE

(Land Revenue).

Read—Collectors' revised estimates of receipts and charges of the Village Service Fund for 1894–95 and budget estimates for 1895–96.

Read—the following letter from R. MORRIS, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 27th September 1894, No. 2949 :—

I have the honour to forward the accompanying forms for the preparation of the budget estimate of Village Service Fund for 1895–96 and to request that the Board will be so good as to cast the estimates in these forms and to submit them to Government as soon as possible.

2. As the Government of India requires the civil estimates to contain as much detailed information as possible, I shall be glad if even greater details than those given in these forms can be embodied in the estimates called for.

Resolution—dated 3rd November 1894, No. 472.

The Board resolves to submit to Government the revised estimates of receipts and charges of the Village Service Fund for 1894–95 and the budget estimates for 1895–96.

2. The estimates with explanatory remarks are printed as Appendix A, of which the following is an abstract :—

Budget heads.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1894–95.	Accounts, 1893–94.
Revenue and Receipts.	Rs.	Rs.	Rs.	Rs.
I. Land Revenue	22,42,000	16,89,200	16,19,000	4,12,518
VI. Provincial Rates	22,66,000	17,04,000	15,51,000	14,80,315
XII. Interest	1,000	35,300	16,400	34,964
XXV. Miscellaneous	1,000	8,50,100	5,800	1,004
XXXII. Civil Works	1,000	400		30
Adjusting Heads	..	..	..	..
Total ..	45,11,000	42,79,000	31,92,200	19,28,831
Expenditure.				
1. Refunds	14,000	2,000	1,000	64,278
3. Land Revenue	46,30,000	46,40,600	* 46,69,000	44,14,242
30. Stationery and Printing	1,000		..	
45. Civil Works	20,000	28,000	28,000	15,868
Adjusting Heads	30,000	27,400	..	94,901
Total ..	46,95,000	46,98,000	46,98,000	45,89,289

* Includes charges under 30. Stationery and Printing and Adjusting Heads.

3. The form prescribed by Government has been amplified so as to furnish the details required in the Accountant-General's letter read above and also to exhibit the Government contribution for the last nine months of the current official year and to facilitate the determination of the rate of cess for the last nine months of 1895–96 which fall within fasli 1305.

4. Such detailed particulars as were available in this office have been furnished in the present estimates and the further details required by the Government and the Accountant-General will be obtained from Collectors and embodied in future estimates.

5. The estimate of the cess receipts for the last nine months of 1895–96 has been framed on the assumption that the 9 pies rate will be continued in fasli 1305. A memorandum of calculations showing that the above rate is necessary for the requirements of the year is printed as Appendix B.

6. The Village Cess Act (IV of 1893) was extended to the Tanjore district on 1st July last, and on that date the District had a balance of Rs. 1,54,672. This amount has been incorporated with the General Village Service Fund of the Presidency.

	Rs.
Balance on 1st April 1894	16,227
Probable receipts during 1894–95 exclusive of those of Wynaad of the last nine months ..	90,000
Total receipts ..	1,06,227
Probable charges during 1894–95 exclusive of nine months' charges of Wynaad	1,03,000
Probable balance on 1st April 1895	3,227
Probable receipts during 1895–96 exclusive of those of Wynaad for the whole year and of those of Palghat, Ponnáni, Walavanad and Kurumbranát for the last nine months of the year	24,000
	27,227
Probable charges during 1895–96 exclusive of those of the five taluks as shown under receipts	57,000
Probable closing balance on 31st March 1896 ..	— 30,000

In round number.

7. The estimated receipts and charges of Malabar or portions of it in which the Cess Act has not been introduced, or will not be introduced during the period covered by the present estimates, have been exhibited separately at the foot of the budget statement. The District Fund is expected to result in a deficit of Rs. 30,000 at the end of 1895–96 as shown in the margin and the same will have to be met from Provincial Funds pending the completion of the settlement and the introduction of the Village Cess Act into the whole District.

8. The slight delay in the submission of this budget is due to the fact that the figures under receipts could not be worked out till those of the Land Revenue budget

estimate of receipts had been settled, and to the adoption of the new form with its detailed classification of budget heads.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras).
„ the Accountant-General.

Rgd. W. J. Lewis.

APPEN

Budget Estimate of the Village Service

Items	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.		
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.
1	2	3	4	5	6	7	8
	RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I. Land Revenue.						
	Miscellaneous Local.						
1	Government contribution due prior to and after fasli 1303 ..	3,06,000	5,65,000	8,71,000	1,15,200	4,31,000	* 5,46,200
2	Revenue from village service inams due after fasli 1303 ..	1,66,000	12,05,000	13,71,000	..	11,43,000	11,43,000
	Total ..	4,72,000	17,70,000	22,42,000	1,15,200	15,74,000	16,89,200
	VI. Provincial Rates.						
	Rates and cesses on lands.						
3	Village-cess under Acts IV of 1864 and IV of 1893 ..	4,72,000	17,70,000	22,42,000	2,000	15,74,000	15,76,000
4	Merah fees, if any	..	..	..	..	..	..
5	Cesses collected over and above land assessment (Malabar) ..	8,000	16,000	24,000	7,800	82,200	90,000
	Miscellaneous, Local.						
6	Revenue from village service inams due prior to fasli 1303 .	..	..	..	25,500	12,500	38,000
	Total ..	4,80,000	17,86,000	22,66,000	35,300	16,68,700	17,04,000
	XII. Interest.						
7	Interest on Government securities	..	..	..	16,400	18,700	35,100
8	Interest on arrears of revenue	..	1,000	1,000	120	80	200
	Total ..	..	1,000	1,000	16,520	18,780	35,300
	XXV. Miscellaneous.						
	Miscellaneous, Local.						
9	Sale of Government securities	..	..	..	..	8,49,100	8,49,100
10	Sundry receipts	400	600	1,000	300	700	1,000
	Total ..	400	600	1,000	300	8,49,800	8,50,100
	XXXII. Civil Works.						
	Public Works in charge of Civil Officers.						
11	Sale of buildings	600	400	1,000	180	220	400
12	Sale of old materials						
13	Miscellaneous						
14	Refunds						
	Total ..	600	400	1,000	180	220	400
15	Adjusting heads	..	..	..	..	..	..
	Total, Revenue and Receipts ..	9,53,000	35,58,000	45,11,000	1,67,500	41,11,500	42,79,000
	Deduct—Receipts of Malabar	8,000	16,000	24,000	7,800	82,200	90,000
	Total, Receipts for the other parts of the Presidency ..	9,45,000	35,42,000	44,87,000	1,59,700	40,29,300	41,89,000

Note.—The figures relating to receipts in columns 6 and 7 practically represent transactions of three and nine months, respectively, of the official year, there being no kists in July and August.

* Includes contribution for fasli 1303 on account of Tanjore.

DIX A.

Fund for 1895–96.

Budget Estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
9	10	11
Rs.	Rs.	
16,19,000	* 4,12,518	*Item No.* 1.—The figures in columns 3, 4, and 7 represent the differences between the figures in the corresponding columns relating to items 2 and 3.
	..	*Item No.* 2.—The figure in column 7 is the probable collection at 93·63 per cent. of the portion (Rs. 12,21,000) falling due within the official year of an estimated annual demand of Rs. 13,71,000. The last figure is based on the demands of fasli 1302 in districts other than Anantapur, South Arcot, Cuddapah, Ganjám, Madura and Vizagapatam, and on the Collectors' estimates or the assets † taken into account in the sanctioned revision schemes in respect of the six districts specified, as owing to the incomplete state of the enfranchisement in these districts at the time, the demands of fasli 1302 cannot be adopted for fasli 1304. The figure in column 3 represents the difference between the collections at 95·50 per cent. and 93·63 per cent. of the estimated demand of fasli 1304, the former being the average percentage of collections within a fasli year and the latter the percentage of collections within an official year. The figure in column 4 represents the uncollected balance of fasli 1304 and the anticipated collections during the first nine months of fasli 1305.
16,19,000	4,12,518	
15,50,600	7,51,262	*Item No.* 3.—The estimate in column 7 represents cess collections at 9 pies in the rupee on the collections at 93·63 per cent. of the estimated demand under land revenue, ryotwar and miscellaneous, as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418 excluding the demands of Madras and Malabar but including Rs. 1,11,000 ‡ on account of the Wynaad taluk of the latter district. The figure in column 3 represents the cess collections (1) on the difference between the collections at 95·50 per cent. and 93·63 per cent. of the land revenue ryotwar demand adopted for the estimate in column 7 ; and (2) on 95·50 per cent. of the ryotwar demand as per column 15 of Appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar, but inclusive of Rs. 36,000 an account of the Wynaad taluk and a settlement increase of Rs. 1,25,000 in Trichinopoly as per column 4 of appendix C. to the Board's Proceedings already quoted. The figure in column 4 represents cess collection at 9 pies per rupee of the collections at 93·63 per cent. of the estimated ryotwar demand as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar and inclusive of Rs. 11,97,000 § on account of five taluks of Malabar and Rs. 11,83,000 on account of settlement and other increases as per column 8 of appendix C. to the above Board's Proceedings (*vide* explanation under item 5 below as regards the Malabar taluks included in the above calculations).
	19	
	92,595	*Item No.* 5.—The figure in column 7 is the difference between the average annual receipts of the district exclusive of Wynaad and the actuals of the first five months. The figure in column 3 follows the actuals of the corresponding period of 1894–95 and previous years. The figure in column 4 has been calculated on the assumption that the Cess Act will be extended to the Palghat, Ponani, Walluvanad and Kurumbranat taluks on 1st July 1895, and represents the estimated collection of the 10 per cent. cess leviable in the Ernad and Calicut taluks out of which the cost of the establishments in the portions of the district not brought under the operation of the Cess Act will have to be met.
400	6,36,439	*Item No.* 6.—The figure in column 7 represents the recoverable arrears on 1st September last, of fasli 1302 and previous faslis, as per land revenue, demand, collection and balance statements.
15,51,000	14,80,315	
16,400	32,814	*Item No.* 7.—The 4 per cent. securities have been converted into 3½ per cent. Securities of the value of Rs. 2,35,000 were sold on 17th September 1894. The remaining securities of the value of Rs. 5,87,400 are expected to be sold shortly. The figure in column 7 represents— (1) Interest at 3½ per cent. for the six months ending with the past month on securities of the value of Rs. 5,87,400 ; (2) Interest at 3½ per cent. on Rs. 2,35,000 for four months and 16 days ; and (3) The anticipatory interest obtained on the conversion to 3½ per cent. loan, being the difference between 3½ and 4 per cent. for the period from 1st May last to 1st August next with commission at 2 annas per cent.
	2,150	*Item No.* 8.—The small provision in columns 4 and 7 is due to the suspension of the collection of the revenue from village service inams during fasli 1303.
16,400	34,964	
5,800	..	*Item No.* 9.—The figure in column 7 represents the par value of the Government securities *plus* premia at 3⅝ per cent. less ⅛ per cent. commission.
	1,004	
	1,004	
	30	
5,800	30	
..	..	
31,92,200	19,28,831	
..	..	
..	..	

* Includes contribution for fasli 1303 on account of Tanjore.

† Anantapur .. .. Rs. 1,02,000 | Cuddapah .. .. .. Rs. 1,77,000 | Madura .. .. .. Rs. 84,000
South Arcot .. .. 37,000 | Ganjám .. .. .. 24,000 | Vizagapatam 37,000

‡ Represents the portion falling due within the nine months of an annual demand of Rs. 1,47,000 for the taluk.

§ Represents the portion falling due within the nine months of the annual demand of Rs. 12,68,000 a shown below :—

	Rs.		Rs.
Palghat	2,97,000	Wynaad	1,47,000
Ponani	3,31,000		
Walluvanad	2,62,000	Total ..	12,68,000
Kurumbranad	2,31,000		

Budget Estimate of the Village Service Fund for 1895-96—*cont.*

Items.	Budget heads.	Budget estimate, 1895-96. First three months.	Budget estimate, 1895-96. Last nine months.	Budget estimate, 1895-96. Total.	Revised estimate, 1894-95. Actuals of the first five months.	Revised estimate, 1894-95. Estimate for the last seven months.	Revised estimate, 1894-95. Total.	Budget estimate, 1894-95.	Accounts, 1893-94.	Explanatory Remarks.
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1. Refunds and Drawbacks—Village Service Fund (Local).									
	Provincial Rates.									
	Village cess .. .. Merah fees .. .. Cesses (Malabar) .. .. Revenue from village service inams due prior to fasli 1303.	2,000	6,800	8,800	1,700	300	2,000	1,000	* 64,278	*Item No.* 1.—The small provision for 1894-95 is due to the suspension of the collection of the cess and the revenue from inams during fasli 1303. The provision for 1895-96 follows, the actuals of 1892-93.
	Land Revenue.									
	Revenue from village service inams due after fasli 1303..	700	4,500	5,200	..	..	..	..	..	*Item No.* 2.—The budget provision on account of clerks in Collectors' offices has been made under "Adjusting heads" as the cost of the establishment is met in the first instance from Provincial funds. The amounts provided for these clerks and the clerks in taluk offices and for the contribution towards the one-fourth extra cost of the Local Fund Audit establishments represent the differences between the total annual charges under the several heads and the portions debitable to the Pound fund. The provision in column 7 for additional establishments for Nellore is made on the assumption that the revision scheme now under the consideration of Government will come into force from 1st December next, the total annual increase anticipated from the revision being Rs. 9,000. The provision of Rs. 20,000 for the payment of arrear salaries has been made with reference to the provision made by Collectors in their revised estimates. The details for the provision of Rs. 60,000 in column 5 for additional village establishments will be found in Appendix B.
	Total ..	2,700	11,300	14,000	1,700	300	2,000	1,000	64,278	
2	3. Land Revenue (Local).									
	Allowances to District and Village Officers.									
	Special fund establishments in Collectors' offices	..	..	..	..	..	..	..	..	
	Rate of pay: Rs. 1 on 35, 6 ,, 30, 9 ,, 25, 5 ,, 20, 19 ,, 15 — Number 1894-95: No. 40 — Number 1895-96: No. 40 — Clerks on Rs. 50 or less ..	..	..	..	..	..	..	46,69,000†		
	Special Fund Establishments in Taluk Offices.									
	4 on 10, 15 ,, 12, 122 ,, 15 — 141 — 141 — Clerks on Rs. 50 or less ..	5,760	17,340	23,100	..	13,500	..		44,14,242‡	
	Village Establishments.									
	Annual cost: Rs. 12,73,871 — Number 1894-95: 14,903 — Number 1895-96: 14,903 — Karnams									
	Rs. 29,376 — 388 — 388 — Assistant karnams									
	Rs. 2,76,868 — 16,671 — 16,671 — Village munsifs									
	Rs. 1,49,424 — 2,342 — 2,342 — Joint monigars									
	Rs. 10,26,792 — 25,552 — 25,552 — Vettis									
	Rs. 9,98,942 — 24,979 — 24,979 — Talayaris (inclusive of ghat and road talayaris).	11,35,740	34,07,160	45,42,900	..	26,50,000	..			
	Rs. 84,726 — 2,006 — 2,006 — Nirgantis (permanent) inclusive of channel superintendents maistries and lascars.									
	Rs. 2,880 — 120 — 120 — Nirgantis (temporary) ..									
	Rs. 15,42,879 — 86,961 — 86,961									
	Anticipated increase owing to the revision of village establishments in Nellore.	..	..	..	..	2,500	..			
	Arrear payments for faslis 1301 and 1302 in Anantapur ..	..	..	..	..	75,000	..			
	Provision for payment of arrear salaries in other districts.	..	..	..	..	20,000	..			
	Difference between the increases expected from the revision of village establishments in Tanjore, Nellore, Bellary Nilgiris and Malabar and the probable savings from the revision in Kurnool.	14,500	45,500	60,000	..	..	..			
	Total of allowances ..	11,56,000	34,70,000	46,26,000	..	27,61,000	..	46,69,000†	44,14,242‡	

* Includes contingencies, stationery and charges of printing at Private Presses.

* Includes Rs. 54,639 refunded to land revenue on account of over-credits to cess between faslis 1276 and 1298 in Kurnool.
† Includes charges under contingencies, 30 Stationery and Printing and adjusting heads.
‡ Includes contingencies, stationery and charges of printing at private presses.

Budget Estimate of the Village Service

Items.	Budget heads.	Budget estimate, 1895-96.			Revised estimate, 1894-95.		
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.
1	2	3	4	5	6	7	8
	EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Contingencies.						
2 *cont.*	Contingencies subject to detailed audit	1,300	2,700	4,000	..	4,000	..
	,, not subject to detailed audit						
	Total ..	11,57,300	34,72,700	46,30,000	..	27,65,000	..
3	* 30. Stationery and Printing.						
	Printing at private presses	100	400	500	..	400	..
	Stationery purchased in the country	100	400	500	..	500	..
	Total ..	200	800	1,000	†18,74,700	†27,65,900	†46,40,600
4	45. Civil works.						
	Civil buildings.						
	Original works	2,000	4,500	6,500			
	Repairs	3,000	10,000	13,000	2,600	25,400	28,000
	Miscellaneous	..	500	500			
	Total ..	5,000	15,000	20,000	2,600	25,400	28,000
5	Adjusting heads.						
	Contributions to Provincial.						
	For controlling and audit establishments in the Presidency.	3,000	8,000	11,000	..	11,000	11,000
	,, pay of local audit clerks and of Special fund clerks in Collectors' offices.	3,000	9,000	12,000	4,800	7,000	11,800
	,, pensions of audit clerks in Collectors' offices and Special fund clerks in Taluk offices.	1,500	4,300	5,800	..	3,400	3,400
	,, printing at the Government Presses	250	750	1,000	100	1,000	1,100
	,, repayment of Provincial loans	..	..	..	..	..	..
	Contributions to other Local Funds.						
	For travelling allowance of local audit clerks	50	150	200	..	100	100
	Total ..	7,800	22,200	30,000	4,900	22,500	27,400
	Grand Total of Expenditure ..	11,73,000	35,22,000	46,95,000	18,83,900	28,14,100	46,98,000
	Deduct—charges of Malabar appertaining to parts in which the Cess Act is not or will not be in force.	26,000	31,000	57,000	42,500	60,500	1,03,000
	Total of charges appertaining to other parts of the Presidency.	11,47,000	34,91,000	46,38,000	18,41,400	27,53,600	45,95,000

* This head which is found in the form prescribed by Government does not appear in the form sent by the Accountant-General, nor has it been adopted in the civil budget estimates as one of the heads of expenditure of the Village Service fund.
† Totals of the actuals and estimates under 3. Land Revenue and 30. Stationery and Printing.

Fund for 1895-96 —*cont.*

Budget estimate, 1894-95.	Accounts, 1893-94.	Explanatory Remarks.
9	10	11
Rs.	Rs.	
..	..	
* 46,69,000	†44,14,242	
..	..	
..	..	
..	..	
13,000	5,659	*Item No.* 4.—The figure in column 8 represents the amount of the sanctioned estimate. A reduced grant has been provided for 1895-96, as the expenditure on village chavadis will in future be restricted to cases of absolute necessity.
15,000	9,620	
..	589	
28,000	15,868	
..	10,652	*Item No.* 5.—*Vide* remarks against item 2 above and in the column of remarks in the Cattle Pound fund budget estimate for 1895-96.
..	10,473	
..	..	
..	792	
..	72,350	
..	134	
..	94,901	
46,98,000	45,89,289	
..	98,030	
..	44,91,259	

* Includes charges under contingencies, and 30 stationery and printing and adjusting heads.
† Includes contingencies, stationery and charges of printing at Private Presses.

APPENDIX B.

Calculations for determining the rate of village cess for fasli 1305.

		Rs.
Estimated balance on 1st July 1895 at the credit of the Village Service fund of the Presidency exclusive of the taluks of Chirakkal, Kóttayam, Calicut, Ernad and Cochin of Malabar in which the Cess Act is not likely to be in force.	(A) *	6,46,000
Estimate of charges for fasli 1305.		
Sanctioned village establishments of the whole Presidency.		45,42,879
Add—		
The anticipated increases from the revision of village establishments in the following districts :—		
Tanjore		1,00,000
Nellore		9,000
Bellary		20,000
Nilgiris		1,000
Malabar (for taluks in which the revision of village establishments is expected to be introduced in the fasli)		30,000
Total ...		47,02,879
Deduct—		
The probable charges in parts of Malabar where the Cess Act will not have been introduced		41,000
Probable savings owing to the revision in Kurnool, allowing for an increase with reference to Government Order, No. 3265, Mis., dated 20th August 1894		1,00,000
Total ...		1,41,000
Net estimated cost of village establishments	(B)	45,61,879
Add—		
Civil works		20,000
Refunds		14,000
Establishments in Collectors' offices		12,000
Establishments in taluk offices		23,000
Presidency establishments		11,000
Pensionary contributions		5,800
Printing and stationery		2,000
Contingencies		4,000
Travelling allowance of Local Fund audit clerks		200
Total ...	(C)	92,000
Total estimate of charges (B+C) ...		46,53,879
Or in round numbers ...	(D)	46,54,000

* Balance on 1st April 1894 exclusive of that of Malabar (*in round number*) .. .. — Rs. 12,54,000

Deduct—

The difference between the estimated receipts and charges of 1894-95. — 4,06,000

The difference between the estimated receipts and charges of the first three months of 1895-96 .. .. — 2,02,000

Net balance .. .. — 6,46,000

Calculations for determining the rate of village cess for fasli 1305—cont.

		Rs.
Deduct—		
The estimated opening balance (A)...		6,46,000
Net expenditure of the fasli for which assets will have to be provided (D—A)		40,08,000
Half the above to be met by the levy of the village cess (1) on the arrears of the land revenue ryotwar demand of fasli 1304 and (2) on the anticipated collections out of the demand of fasli 1305		20,04,000
Anticipated arrears of the ryotwar demand of fasli 1304 which it is presumed will all be collected in fasli 1305 ...	(E)	20,57,000
Estimated demand of fasli 1305		* 4,79,21,000
Probable collections at 95·50 per cent. of the estimated demand	(F)	4,57,64,000
Total estimated collections during fasli 1305 (E+F) ...		4,78,21,000
Cess realisable at 9 pies in the rupee on above		22,41,609
Do. at 8 pies in the rupee		19,92,541

* Probable total demand of the Presidency as per column 14 of [Appendix B to Board's Proceedings, No. 418, dated 3rd October 1894 .. .. — Rs. 4,75,13,000

Deduct—

Demands of Madras and Malabar .. .. — 20,66,000

Add—

Probable demand of five taluks of Malabar (Wynaad, Palghat, Ponani, Walavanad and Kurumbranát) .. .. — 12,68,000

Settlement and other increases as per column 8 of Appendix C to Board's Proceedings, No. 418, dated 3rd October 1894, exclusive of the value of coir in South Canara Rs. (20,000) and inclusive of Rs. 23,000, the probable increases in the Tanjore district in the last three months of fasli 1305 .. .. — 12,06,000

Net result .. — 479,21,000

REVENUE DEPARTMENT.

1894.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November th.

Proceedings, 3rd November 1894, *No.* 472.

Submitting to Government budget estimates of receipts and charges of the Village Service Fund for 1895–96 and the revised estimates for the current year.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from H. J. McINTOSH, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 12th October 1894, No. 5104-A. :—

I am directed to acknowledge the receipt of your letter No. 449, Revenue, dated 28th June 1894, to the address of the Revenue and Agricultural Department, regarding a proposal made by the Board of Revenue, Madras, to credit to Land Revenue instead of to the Village Service Fund the quit-rents and assessments on enfranchised village service inams.

2. The object of the proposal is to simplify accounts by amalgamating the village service assets with land revenue, and paying from the general revenues the whole amount of contribution payable by the Local Government to the Village Service Fund under section 8 of the Madras Village Cess Act (IV of 1893). A difficulty is however anticipated in carrying out the Board's proposal, viz., that unless the amounts of this contribution and of the quit-rents and assessments in question are known, the Imperial and Provincial shares of land revenue cannot be determined. To meet this difficulty the Government of Madras suggest in their Proceedings, No. 448, dated the 28th June 1894, that the amounts appertaining to these two items may, for the purpose of this division, be fixed on the basis of the present demands or fresh collections, as the case may be.

3. I am to inform you that the question of the classification in the accounts of these quit-rents was lately considered by the Government of India and instructions were issued in this Department letter No. 653-A., dated the 6th February 1894, to the Accountant-General, Madras (copy enclosed), that they should be credited to "Land Revenue—Local."

4. It does not appear to the Government of India that the amalgamation of the village service assets with land revenue now proposed will, as apprehended by the Government of Madras, affect the amount of land revenue divisible in the proportion of three to one between Imperial and Provincial under the Provincial contract. I am to explain that as under section 8 of the Village Cess Act (IV of 1893, Madras,) the share of the total land revenue collections credited in the local section is the difference between the amount of the village cess and the quit-rents and other assets of the Village Service Fund, the increase in the receipts of land revenue due to the amalgamation will correspondingly increase the credit under "I. Land Revenue—Local," without affecting the divisible share of the revenue.

5. It would appear, therefore, that the quit-rents and assessments on village service inams may be credited to land revenue without any special arrangement, such as is suggested in your letter.

Ordered that copy of the correspondence be forwarded to the Revenue and Agricultural Department.

Ordered also that copy be forwarded to the Comptroller and Auditor-General and the Accountant-General, Madras, in continuation of this Department letter No. 653-A , dated 6th February 1894.

(Signed) H. J. McINTOSH,
Officiating Under Secretary
to the Government of India.

ENCLOSURE.

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Accountant-General, Madras, dated Calcutta, the 6th February 1894, No. 653-A.

I am directed to acknowledge the receipt of your letter No. 3834, dated the 16th December 1893, furnishing detailed information regarding the changes in the estimates and accounts of the current year necessitated by the decision to credit to Imperial revenues the quit-rents on enfranchised village service inams in certain districts in Madras, and to relieve Imperial revenues during the current fasli of all other contributions to the Village Service Fund.

2. It appears from your letter that quit-rents on enfranchised village service inams, which are specified land revenue assigned to the Village Service Fund, have hitherto been credited to "VI. Provincial Rates—Local" But the Government of India consider that this classification was not correct, and that the rents should all along have been classified, like any other assessed land revenue, under "I. Land Revenue" I am therefore to say that, as the whole system has now been reorganized by the new law and a gap in the comparison with past years has been caused by the suspension for one year of the cess and of the Government grants to the Village Service Fund, the opportunity should be taken to correct the classification of the quit-rent collections, and the rules laid down in the following paragraphs should be observed in bringing to account the collections of quit-rents and the other contributions from general revenues to the Village Service Fund.

3. Quit-rents on account of fasli 1303 should be credited to "I. Land Revenue" under a special minor head to be opened for the purpose. "Suspended assignments for Village Service," which will be wholly Imperial, and those on account of 1304 and subsequent years should be credited to "I. Land Revenue—Local." The quit-rents on account of fasli 1302 and previous years may be credited, as at present, to "VI. Provincial Rates."

4. Assignments from general revenues for the period of suspension of contributions from Imperial revenues to Village Service Fund should be credited to the special Imperial minor head mentioned in the preceding paragraph by deduction from the gross land revenue; when the contributions are resumed, they are to be credited to "Land Revenue—Local," as at present.

5. I am to observe that, though the quit-rents and assignments for fasli 1303 will be shown in the accounts under the special minor head mentioned, they will be taken as "Ordinary revenue" in the published Finance and Revenue accounts.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 472:—

Read—Collectors' revised estimates of receipts and charges of the Village Service Fund for 1894–95 and budget estimates for 1895–96.

Read—the following letter from R. MORRIS, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 27th September 1894, No. 2949:—

I have the honour to forward the accompanying forms for the preparation of the budget estimate of Village Service Fund for 1895–96 and to request that the Board will be so good as to cast the estimates in these forms and to submit them to Government as soon as possible.

2. As the Government of India requires the civil estimates to contain as much detailed information as possible, I shall be glad if even greater details than those given in these forms can be embodied in the estimates called for.

Resolution—dated 3rd November 1894, No. 472.

The Board resolves to submit to Government the revised estimates of receipts and charges of the Village Service Fund for 1894–95 and the budget estimates for 1895–96.

2. The estimates with explanatory remarks are printed as Appendix A, of which the following is an abstract:—

Budget heads.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1894–95.	Accounts, 1893–94.
Revenue and Receipts.	Rs.	Rs.	Rs.	Rs.
I. Land Revenue	22,42,000	16,89,200	16,19,000	4,12,518
VI. Provincial Rates	22,66,000	17,04,000	15,51,000	14,80,315
XII. Interest	1,000	35,300	16,400	34,964
XXV. Miscellaneous	1,000	8,50,100	5,800	1,004
XXXII. Civil Works	1,000	400		30
Adjusting Heads	..	..	..	..
Total ..	45,11,000	42,79,000	31,92,200	19,28,831
Expenditure.				
1. Refunds	14,000	2,000	1,000	64,278
3. Land Revenue	46,30,000	46,40,600	* 46,69,000	44,14,242
30. Stationery and Printing	1,000		..	
45. Civil Works	20,000	28,000	28,000	15,868
Adjusting Heads	30,000	27,400	..	94,901
Total ..	46,95,000	46,98,000	46,98,000	45,89,289

* Includes charges under 30. Stationery and Printing and Adjusting Heads.

3. The form prescribed by Government has been amplified so as to furnish the details required in the Accountant-General's letter read above and also to exhibit the Government contribution for the last nine months of the current official year and to facilitate the determination of the rate of cess for the last nine months of 1895–96 which fall within fasli 1305.

4. Such detailed particulars as were available in this office have been furnished in the present estimates and the further details required by the Government and the Accountant-General will be obtained from Collectors and embodied in future estimates.

5. The estimate of the cess receipts for the last nine months of 1895–96 has been framed on the assumption that the 9 pies rate will be continued in fasli 1305. A memorandum of calculations showing that the above rate is necessary for the requirements of the year is printed as Appendix B.

6. The Village Cess Act (IV of 1893) was extended to the Tanjore district on 1st July last, and on that date the District had a balance of Rs. 1,54,672. This amount has been incorporated with the General Village Service Fund of the Presidency.

	Rs.
Balance on 1st April 1894	16,227
Probable receipts during 1894–95 exclusive of those of Wynaad of the last nine months ..	90,000
Total receipts ..	1,06,227
Probable charges during 1894–95 exclusive of nine months' charges of Wynaad	1,03,000
Probable balance on 1st April 1895	3,227
Probable receipts during 1895–96 exclusive of those of Wynaad for the whole year and of those of Palghat, Ponnáni, Walavanad and Kurumbranát for the last nine months of the year	24,000
	27,227
Probable charges during 1895–96 exclusive of those of the five taluks as shown under receipts	57,000
Probable closing balance on 31st March 1896 ..	— 30,000

In round number.

7. The estimated receipts and charges of Malabar or portions of it in which the Cess Act has not been introduced, or will not be introduced during the period covered by the present estimates, have been exhibited separately at the foot of the budget statement. The District Fund is expected to result in a deficit of Rs. 30,000 at the end of 1895–96 as shown in the margin and the same will have to be met from Provincial Funds pending the completion of the settlement and the introduction of the Village Cess Act into the whole District.

8. The slight delay in the submission of this budget is due to the fact that the figures under receipts could not be worked out till those of the Land Revenue budget estimate of receipts had been settled, and to the adoption of the new form with its detailed classification of budget heads.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras).
„ the Accountant-General.

APPEN

Budget Estimate of the Village Service

Items.	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.		
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.
1	2	3	4	5	6	7	8
	RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I. Land Revenue.						
	Miscellaneous, Local.						
1	Government contribution due prior to and after fasli 1303..	3,06,000	5,65,000	8,71,000	1,15,200	4,31,000	* 5,46,200
2	Revenue from village service inams due after fasli 1303 ..	1,66,000	12,05,000	13,71,000	..	11,43,000	11,43,000
	Total ..	4,72,000	17,70,000	22,42,000	1,15,200	15,74,000	16,89,200
	VI. Provincial Rates.						
	Rates and cesses on lands.						
3	Village-cess under Acts IV of 1864 and IV of 1893 ..	4,72,000	17,70,000	22,42,000	2,000	15,74,000	15,76,000
4	Merah fees, if any	..	..	..	..	..	..
5	Cesses collected over and above land assessment (Malabar)..	8,000	16,000	24,000	7,800	82,200	90,000
	Miscellaneous, Local.						
6	Revenue from village service inams due prior to fasli 1303 .	..	..	..	25,500	12,500	38,000
	Total ..	4,80,000	17,86,000	22,66,000	35,300	16,68,700	17,04,000
	XII. Interest.						
7	Interest on Government securities	..	..	..	16,400	18,700	35,100
8	Interest on arrears of revenue	..	1,000	1,000	120	80	200
	Total ..	..	1.000	1,000	16,520	18,780	35,300
	XXV. Miscellaneous.						
	Miscellaneous, Local.						
9	Sale of Government securities	..	..	..	..	8,49,100	8,49,100
10	Sundry receipts	400	600	1,000	300	700	1,000
	Total ..	400	600	1,000	300	8,49,800	8,50,100
	XXXII. Civil Works.						
	Public Works in charge of Civil Officers.						
11	Sale of buildings	600	400	1,000	180	220	400
12	Sale of old materials						
13	Miscellaneous						
14	Refunds						
	Total ..	600	400	1,000	180	220	400
15	Adjusting heads	..	..	..	..	.	..
	Total, Revenue and Receipts ..	9,53,000	35,58,000	45,11,000	1,67,500	41,11,500	42,79,000
	Deduct—Receipts of Malabar	8,000	16,000	24,000	7,800	82,200	90,000
	Total, Receipts for the other parts of the Presidency ..	9,45,000	35,42,000	44,87,000	1,59,700	40,29,300	41,89,000

Note.—The figures relating to receipts in columns 6 and 7 practically represent transactions of three and nine months, respectively, of the official year, there being no kists in July and August.

* Includes contribution for fasli 1303 on account of Tanjore.

DIX A.

Fund for 1895–96.

Budget Estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
9	10	11
Rs.	Rs.	
16,19,000	* 4,12,518	*Item No.* 1.—The figures in columns 3, 4, and 7 represent the differences between the figures in the corresponding columns relating to items 2 and 3.
	..	*Item No.* 2.—The figure in column 7 is the probable collection at 93·63 per cent. of the portion (Rs. 12,21,000) falling due within the official year of an estimated annual demand of Rs. 13,71,000. The last figure is based on the demands of fasli 1302 in districts other than Anantapur, South Arcot, Cuddapah, Ganjám, Madura and Vizagapatam, and on the Collectors' estimates or the assets † taken into account in the sanctioned revision schemes in respect of the six districts specified, as owing to the incomplete state of the enfranchisement in these districts at the time, the demands of fasli 1302 cannot be adopted for fasli 1304. The figure in column 3 represents the difference between the collections at 95·50 per cent. and 93·63 per cent. of the estimated demand of fasli 1304, the former being the average percentage of collections within a fasli year and the latter the percentage of collections within an official year. The figure in column 4 represents the uncollected balance of fasli 1304 and the anticipated collections during the first nine months of fasli 1305.
16,19,000	4,12,518	
	7,51,262	*Item No.* 3.—The estimate in column 7 represents cess collections at 9 pies in the rupee on the collections at 93·63 per cent. of the estimated demand under land revenue, ryotwar and miscellaneous, as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, excluding the demands of Madras and Malabar but including Rs 1,11,600 ‡ on account of the Wynaad taluk of the latter district. The figure in column 3 represents the cess collections (1) on the difference between the collections at 95·50 per cent. and 93·63 per cent. of the land revenue ryotwar demand adopted for the estimate in column 7 ; and (2) on 95·50 per cent. of the ryotwar demand as per column 15 of Appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar, but inclusive of Rs. 36,000 on account of the Wynaad taluk and a settlement increase of Rs. 1,25,000 in Trichinopoly as per column 4 of appendix C. to the Board's Proceedings already quoted. The figure in column 4 represents cess collection at 9 pies per rupee of the collections at 93·63 per cent. of the estimated ryotwar demand as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar and inclusive of Rs. 11,97,000 § on account of five taluks of Malabar and Rs. 11,83,000 on account of settlement and other increases as per column 8 of appendix C. to the above Board's Proceedings (*vide* explanation under item 5 below as regards the Malabar taluks included in the above calculations).
15,50,600		
	19	
	92,595	*Item No.* 5.—The figure in column 7 is the difference between the average annual receipts of the district exclusive of Wynaad and the actuals of the first five months. The figure in column 3 follows the actuals of the corresponding period of 1894–95 and previous years. The figure in column 4 has been calculated on the assumption that the Cess Act will be extended to the Palghat, Ponani, Walluvanad and Kurumbranat taluks on 1st July 1895, and represents the estimated collection of the 10 per cent. cess leviable in the Ernad and Calicut taluks out of which the cost of the establishments in the portions of the district not brought under the operation of the Cess Act will have to be met.
400	6,36,439	*Item No.* 6.—The figure in column 7 represents the recoverable arrears on 1st September last, of fasli 1302 and previous faslis, as per land revenue, demand, collection and balance statements.
15,51,000	14,80,315	
	32,814	*Item No.* 7.—The 4 per cent. securities have been converted into 3½ per cent. Securities of the value of Rs. 2,35,000 were sold on 17th September 1894. The remaining securities of the value of Rs. 5,87,400 are expected to be sold shortly. The figure in column 7 represents— (1) Interest at 3½ per cent. for the six months ending with the past month on securities of the value of Rs. 5,87,400; (2) Interest at 3½ per cent. on Rs. 2,35,000 for four months and 16 days ; and (3) The anticipatory interest obtained on the conversion to 3½ per cent. loan, being the difference between 3½ and 4 per cent. for the period from 1st May last to 1st August next with commission at 2 annas per cent.
16,400		
	2,150	*Item No.* 8.—The small provision in columns 4 and 7 is due to the suspension of the collection of the revenue from village service inams during fasli 1303.
16,400	34,964	
	..	*Item No.* 9.—The figure in column 7 represents the par value of the Government securities *plus* premia at 3⅜ per cent. less ½ per cent. commission.
	1,004	
5,800	1,004	
	30	
5,800	30	
..	..	
31,92,200	19,28,831	
..	..	
..	..	

* Includes contribution for fasli 1303 on account of Tanjore.

	Rs.		Rs.		Rs.
† Anantapur	1,02,000	Cuddapah	1,77,000	Madura	84,000
South Arcot	37,000	Ganjám	24,000	Vizagapatam	37,000

‡ Represents the portion falling due within the nine months of an annual demand of Rs. 1,47,000 for the taluk.

§ Represents the portion falling due within the nine months of the annual demand of Rs. 12,68,000 a shown below :—

	Rs.		Rs.
Palghat	2,97,000	Wynaad	1,47,000
Ponani	3,31,000		
Walluvanad	2,62,000	Total ..	12,68,000
Kurumbranat	2,31,000		

Budget Estimate of the Village Service Fund for 1895–96—*cont.*

Items.	Budget heads.	Budget estimate, 1895–96. First three months.	Budget estimate, 1895–96. Last nine months.	Budget estimate, 1895–96. Total.	Revised estimate, 1894–95. Actuals of the first five months.	Revised estimate, 1894–95. Estimate for the last seven months.	Revised estimate, 1894–95. Total.	Budget estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	EXPENDITURE.									
1	1. Refunds and Drawbacks—Village Service Fund (Local).									
	Provincial Rates.									
	Village cess .. .. Merah fees .. .. Cesses (Malabar) .. .. Revenue from village service inams due prior to fasli 1303.	2,000	6,800	8,800	1,700	300	2,000	1,000	* 64,278	*Item No.* 1.—The small provision for 1894–95 is due to the suspension of the collection of the cess and the revenue from inams during fasli 1303. The provision for 1895–96 follows the actuals of 1892–93.
	Land Revenue.									
	Revenue from village service inams due after fasli 1303..	700	4,500	5,200	..	..	..	..	..	*Item No.* 2.—The budget provision on account of clerks in Collectors' offices has been made under "Adjusting heads" as the cost of the establishment is met in the first instance from Provincial funds. The amounts provided for these clerks and the clerks in taluk offices and for the contribution towards the one-fourth extra cost of the Local Fund Audit establishments represent the differences between the total annual charges under the several heads and the portions debitable to the Pound fund. The provision in column 7 for additional establishments for Nellore is made on the assumption that the revision scheme now under the consideration of Government will come into force from 1st December next, the total annual increase anticipated from the revision being Rs. 9,000. The provision of Rs. 20,000 for the payment of arrear salaries has been made with reference to the provision made by Collectors in their revised estimates. The details for the provision of Rs. 60,000 in column 5 for additional village establishments will be found in Appendix B.
	Total ..	2,700	11,300	14,000	1,700	300	2,000	1,000	64,278	
2	3. Land Revenue (Local).									
	Allowances to District and Village Officers.									
	Special fund establishments in Collectors' offices	..	..	..	..	..	..			
	Rate of pay. Rs. 1 on 35, 6 ,, 30, 9 ,, 25, 5 ,, 20, 19 ,, 15 — Number 1894–95: NO. 40 — Number 1895–96: NO. 40 — Clerks on Rs. 50 or less ..	..	..	..	..	..	..	} 46,69,000†		
	Special Fund Establishments in Taluk Offices.									
	4 on 10, 15 ,, 12, 122 ,, 15 — 141 — 141 — Clerks on Rs. 50 or less ..	5,760	17,340	23,100	..	13,500	..			
	Village Establishments.									
	Annual cost. Rs. — Number 1894–95 — Number 1895–96							} 18,74,700	} 44,14,242‡	
	12,73,871 — 14,903 — 14,903 — Karnams									
	29,376 — 388 — 388 — Assistant karnams									
	9,76,863 — 16,671 — 16,671 — Village munsifs									
	1,49,424 — 2,342 — 2,342 — Joint monigars									
	10,26,792 — 25,552 — 25,552 — Vettis									
	9,98,942 — 24,979 — 24,979 — Talayaris (inclusive of ghat and road talayaris).	11,35,740	34,07,160	45,42,900	..	26,50,000	..			
	84,726 — 2,006 — 2,006 — Nirgantis (permanent) inclusive of channel superintendents, maistries and lascars.									
	2,880 — 120 — 120 — Nirgantis (temporary) ..									
	45,42,879 — 86,961 — 86,961									
	Anticipated increase owing to the revision of village establishments in Nellore.	..	..	..	..	2,500	..			
	Arrear payments for faslis 1301 and 1302 in Anantapur ..	..	..	..	..	75,000	..			
	Provision for payment of arrear salaries in other districts.	..	..	..	..	20,000	..			
	Difference between the increases expected from the revision of village establishments in Tanjore, Nellore, Bellary Nilgiris and Malabar and the probable savings from the revision in Kurnool.	14,500	45,500	60,000	..	..	..			
	Total of allowances ..	11,56,000	34,70,000	46,26,000	..	27,61,000	..	46,69,000†	44,14,242‡	

* Includes contingencies, stationery and charges of printing at private presses.

* Includes Rs. 54,639 refunded to land revenue on account of over-credits to cess between faslis 1275 and 1298 in Kurnool.
† Includes charges under contingencies, 30. Stationery and Printing and adjusting heads.
‡ Includes contingencies, stationery and charges of printing at private presses.

Budget Estimate of the Village Service

Items.	Budget heads.	Budget estimate, 1895-96.			Revised estimate, 1894-95.			Budget estimate, 1894-95.	Accounts, 1893-94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Contingencies.									
2 *cont.*	Contingencies subject to detailed audit	1,300	2,700	4,000	..	4,000	..	..	..	
	,, not subject to detailed audit	11,56,000	34,70,000	46,26,000	..	27,65,000	..	* 46,69,000	†44,14,242	
	Total ..	11,57,300	34,72,700	46,30,000	..	27,65,000	..	..	..	
								..	..	
3	* 30. Stationery and Printing.									
	Printing at private presses	100	400	500	..	400	..	13,000	5,659	*Item No.* 4.—The figure in column 8 represents the amount of the sanctioned estimate. A reduced grant has been provided for 1895-96, as the expenditure on village chavadis will in future be restricted to cases of absolute necessity.
	Stationery purchased in the country	100	400	500	..	500	..	15,000	9,620	
	Total ..	200	800	1,000	†18,74,700	†27,65,900	†46,40,600	..	589	
								28,000	15,868	
4	45. Civil works.									
	Civil buildings.									
	Original works	2,000	4,500	6,500	2,600	25,400	28,000	..	10,652	*Item No.* 5.—*Vide* remarks against item 2 above and in the column of remarks in the Cattle Pound fund budget estimate for 1895-96.
	Repairs	3,000	10,000	13,000				..	10,473	
	Miscellaneous	..	500	500				..	..	
	Total ..	5,000	15,000	20,000	2,600	25,400	28,000	..	792	
5	Adjusting heads.							..	72,850	
	Contributions to Provincial.									
	For controlling and audit establishments in the Presidency.	3,000	8,000	11,000	..	11,000	11,000	..	134	
	,, pay of local audit clerks and of Special fund clerks in Collectors' offices.	3,000	9,000	12,000	4,800	7,000	11,800	..	94,901	
	,, pensions of audit clerks in Collectors' offices and Special fund clerks in Taluk offices.	1,500	4,300	5,800	..	3,400	3,400	46,98,000	45,89,289	
	,, printing at the Government Presses	250	750	1,000	100	1,000	1,100	..	98,030	
	,, repayment of Provincial loans	..	..	..	..	..	..	..	..	
	Contributions to other Local Funds.							..	44,91,259	
	For travelling allowance of local audit clerks	50	150	200	..	100	100			
	Total ..	7,800	22,200	30,000	4,900	22,500	27,400			
	Grand Total of Expenditure ..	11,73,000	35,22,000	46,95,000	18,83,900	28,14,100	46,98,000			
	Deduct—charges of Malabar appertaining to parts in which the Cess Act is not or will not be in force.	26,000	31,000	57,000	42,500	60,500	1,03,000			
	Total of charges appertaining to other parts of the Presidency.	11,47,000	34,91,000	46,38,000	18,41,400	27,53,600	45,95,000			

* This head which is found in the form prescribed by Government does not appear in the form sent by the Accountant-General, nor has it been adopted in the civil budget estimates as one of the heads of expenditure of the Village Service fund.
† Totals of the actuals and estimates under 3. Land Revenue and 30. Stationery and Printing.

Fund for 1895-96—*cont.*

* Includes charges under contingencies, and 30. stationery and printing and adjusting heads.
† Includes contingencies, stationery and charges of printing at private presses.

APPENDIX B.

Calculations for determining the rate of village cess for fasli 1305.

		Rs
Estimated balance on 1st July 1895 at the credit of the Village Service fund of the Presidency exclusive of the taluks of Chirakkal, Kóttayam, Calicut, Ernad and Cochin of Malabar in which the Cess Act is not likely to be in force.	(A) *	6,46,000
Estimate of charges for fasli 1305.		
Sanctioned village establishments of the whole Presidency.		45,42,879
Add—		
The anticipated increases from the revision of village establishments in the following districts :—		
Tanjore		1,00,000
Nellore		9,000
Bellary		20,000
Nilgiris		1,000
Malabar (for taluks in which the revision of village establishments is expected to be introduced in the fasli)		30,000
Total ...		47,02,879
Deduct—		
The probable charges in parts of Malabar where the Cess Act will not have been introduced		41,000
Probable savings owing to the revision in Kurnool, allowing for an increase with reference to Government Order, No. 3265, Mis., dated 20th August 1894		1,00,000
Total ...		1,41,000
Net estimated cost of village establishments	(B)	45,61,879
Add—		
Civil works		20,000
Refunds		14,000
Establishments in Collectors' offices		12,000
Establishments in taluk offices		23,000
Presidency establishments		11,000
Pensionary contributions		5,800
Printing and stationery		2,000
Contingencies		4,000
Travelling allowance of Local Fund audit clerks		200
Total ...	(C)	92,000
Total estimate of charges (B+C) ...		46,53,879
Or in round numbers ...	(D)	46,54,000

* Balance on 1st April 1894 exclusive of that of Malabar (*in round number*) .. .. — Rs. 12,54,000

Deduct—

	Rs.
The difference between the estimated receipts and charges of 1894–95.	4,06,000
The difference between the estimated receipts and charges of the first three months of 1895–96	2,02,000
Net balance	6,46,000

Calculations for determining the rate of village cess for fasli 1305—cont.

		Rs.
Deduct—		
The estimated opening balance (A)...		6,46,000
Net expenditure of the fasli for which assets will have to be provided (D—A)		40,08,000
Half the above to be met by the levy of the village cess (1) on the arrears of the land revenue ryotwar demand of fasli 1304 and (2) on the anticipated collections out of the demand of fasli 1305		20,04,000
Anticipated arrears of the ryotwar demand of fasli 1304 which it is presumed will all be collected in fasli 1305 ...	(E)	20,57,000
Estimated demand of fasli 1305		* 4,79,21,000
Probable collections at 95·50 per cent. of the estimated demand	(F)	4,57,64,000
Total estimated collections during fasli 1305 (E+F) ...		4,78,21,000
Cess realisable at 9 pies in the rupee on above		22,41,609
Do. at 8 pies in the rupee		19,92,541

* Probable total demand of the Presidency as per column 14 of Appendix B to Board's Proceedings, No. 418, dated 3rd October 1894 .. .. — Rs. 4,75,13,000

Deduct—

	Rs.
Demands of Madras and Malabar	20,66,000
Add—	
Probable demand of five taluks of Malabar (Wynaad, Palghat, Ponani, Waluvanad and Kurumbranát)	12,68,000
Settlement and other increases as per column 8 of Appendix C to Board's Proceedings, No. 418, dated 3rd October 1894, exclusive of the value of coir in South Canara Rs. (20,000) and inclusive of Rs. 23,000, the probable increases in the Tanjore district in the last three months of fasli 1305	12,06,000
Net result ..	4,79,21,000

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 473 :—

Read—again Proceedings of the Board of Revenue (Land Revenue), dated 3rd October 1894, No. 418.

Abstract.—Submitting to Government revised estimate of land revenue receipts for 1894–95 and budget estimate for 1895–96, and promising to submit a further report furnishing the revised and budget estimates under suspended assignments for village service.

Resolution—dated 3rd November 1894, No. 473.

The Board begs to submit to Government its revised estimate of receipts for 1894–95 and budget estimate for 1895–96 under Land Revenue—Suspended assignments for village service—Imperial, as promised in paragraph 2 of the Proceedings read again above.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General.

APPEN

Supplemental budget estimate of

Details.	Budget estimate, 1895–96.		Revised estimate, 1894–95.		Sanctioned estimate, 1894–95.		Accounts, 1893–94.	
1	2		3		4		5	
I. Land Revenue Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspended assignments for village service—Imperial.								
1. Government assignments due for fasli 1303	..		1,27,900		1,27,000			
2. Quit-rents on village service inams due for fasli 1303	..		2,74,100		2,10,000		11,02,588	
3. Government assignments due after fasli 1303	12,000		2,13,000		1,78,000			
Total suspended assignments for village service—Imperial ..		12,000		6,15,000		5,15,000		..

DIX.

Land Revenue receipts for 1895–96.

Explanatory remarks.
6

Accounts of 1893–94.—The figure shown in column 5 excludes Rs. 3,78,153 which was erroneously credited to Land Revenue—Ordinary revenue—instead of to Suspended assignments (*vide* paragraph 3 of Board's Proceedings, dated 3rd October 1894, No. 418). When the error is rectified, which the Accountant-General has promised to do in his final accounts for the year, the receipts will be Rs. 14,80,741. The actuals as thus corrected show an increase of Rs. 69,741 as compared with the revised estimate for the year (Rs. 14,11,000). The increase occurs wholly under quit-rents and is due to the further enfranchisement of inams in the Cuddapah, Anantapur and Madura districts.

Revised Estimate for 1894–95.—The figure shown against item 1 is the difference between the total amount of fixed contribution payable for the three months, April to June, as shown in column 4 of Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418, and the sum relating to Tanjore in which the Village Cess Act had not been introduced in fasli 1303 (*vide* paragraph 7 of Board's Proceedings, dated 5th October 1893, No. 573). The entry against item 2 is made up of Rs. 2,60,000 realized during the three months, April to June 1894, and of the recoverable arrear balance on 1st July 1894 which is expected to be wholly collected within the current year. The large increase in the revised over the sanctioned estimate under this item is due to the further enfranchisement of inams in the three districts mentioned above. In regard to item 3, the total fixed contribution payable to the Village Service Fund during the nine months, July 1894 to March 1895, is Rs. 6,44,000 (*vide* entry at foot of column 16 of Appendix D to Board's Proceedings, dated 3rd October 1894, No. 418); deducting therefrom Rs. 4,31,000, being the amount which will have to be actually contributed by Government according to the Village Service Fund budget estimate, the saving comes to Rs. 2,13,000 which has accordingly been entered as the probable suspended Government assignments (*vide* penultimate sentence of paragraph 2 of Board's Proceedings, dated 3rd October 1894, No. 418).

Budget Estimate for 1895–96.—The total fixed contribution to the Village Service Fund for the entire official year is Rs. 8,83,000 in round figures as per Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418. Of this amount, however, only Rs. 8,71,000 will, it is estimated, be actually required, Rs. 3,06,000 in April to June 1895, and Rs. 5,65,000 in the remaining nine months. The saving of Rs. 12,000 has been shown in column 2.

READ—also Proceedings of the Board of Revenue (Land Revenue), dated 30th November 1894, No. 3606, Routine.

ABSTRACT.—Returning the Civil budget estimate for 1895-96 to Government duly verified.

ORDER—dated 1st January 1895, No. 1, Revenue.

Miscellaneous.

The Village Service Fund budget as well as the budget estimate of suspended assignments submitted by the Board of Revenue will be revised with reference to the following considerations :—

The Government sees no reason for continuing, after fasli 1303, the special Imperial minor head "Suspended assignments for village service." In the letter to the Government of India, dated 20th June 1892, No. 632, the suspension of Government contributions was proposed by this Government to last only for a year, and the year subsequently fixed upon in G.O., dated 23rd September 1893, No. 837, was fasli 1303. This has been accepted by the Government of India which, in the enclosure to its letter read above, contemplates the opening of the special Imperial minor head only for fasli 1303. Accordingly the two items appearing in the Board's budget as suspended assignments for 1894-95 (revised) and 1895-96, viz., 2·13 lakhs and ·12 lakh, respectively, will be struck out.

2. The proceeds of village cess for fasli 1305 have been calculated by the Board on the basis of the figures in its Land Revenue budget. As however under G.O., dated 6th November 1894, No. 773, the additional Land Revenue demand in Malabar for fasli 1305 has been reduced from 7 to 5 lakhs, a corresponding reduction, viz., Rs. 8,977, should be made in the proceeds of village cess. The total estimate of cess collections for fasli 1305 will then be Rs. 22,41,609 *minus* Rs. 8,977 = Rs. 22,32,632 or, in round numbers, Rs. 22·32 lakhs. This amount will accordingly be entered under "VI. Provincial Rates—Village Cess" for 1895-96, the collections for fasli and official years being assumed equal as in the Board's estimates. A like amount will be entered under "Land Revenue—Local" as Government contribution (including quit-rents) instead of 22·42 lakhs, the figure adopted by the Board.

3. With reference to the letter from the Government of India, dated 12th October 1894, No. 5104-A., which will be now communicated to the Board, early orders should be issued to Collectors to carry out in the village and taluk accounts for fasli 1304 and thereafter the improvements suggested in paragraph 6 of the Board's Proceedings read in G.O., dated 28th June 1894, No. 448.

(True Extract.)

Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Land Revenue).
„ the Accountant-General.

Exd. C. M. Brisson.

50 Copies.

Govt. of {1894} Madras.

REVENUE.

Issued

Rc *Encl.*

G.O., 1st January 1895, No. 1.

JANUARY.

Budget.

The Village Service fund — and the budget estimate of suspended assignments revised with certain remarks.

Is this statement to be printed as appendix III to Jul G.O. No. 7 dt 7/1/95? The G.O is being printed now.

APPENDIX.

RECEIPTS of the Village Service Fund as exhibited in the Civil Estimates under I.—Land Revenue and VI.—Provincial Rates.

RECEIPTS.	Actuals, 1890–91.	Actuals, 1891–92.	Actuals, 1892–93.	1893–94. Budget.	1893–94. Revised.	1893–94. Actuals.	Budget, 1894–95. First three months.	Budget, 1894–95. Last nine months.	Budget, 1894–95. Total.	Revised, 1894–95. First three months.	Revised, 1894–95. Last nine months.	Revised, 1894–95. Total.	Budget, 1895–96.
I.—Land Revenue—Imperial—													
Gross Land Revenue Collections	485·12	442·26	515·79	515·60	534·02	548·84			537·16			552·19	559·69
Deduct—Local Funds Act V of 1884—													
Rents of Fisheries—Local	1·10	·92	·99	1·00	1·04	1·06			1·00			1·10	1·10
Rents of escheated and other lands	·06	·13	·20	·10	·16	·11			·20			·10	·10
Total ..	1·16	1·05	1·19	1·10	1·20	1·17			1·20			1·20	1·20
Deduct—Village Service Fund—													
Government contribution to Village Service Fund	9·83	9·04	9·61	8·85	4·20	4·12	(*a*) 1·15	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on enfranchised inams	..	..	..	..	..	..	..	10·00	10·00	..	11·43	11·43	13·71
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(*d*) 22·32
Deduct—Suspended Assignments—													
Government Contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Deductions ..	10·99	10·09	10·80	9·95	19·51	20·06			22·54			22·11	23·52
Net Land Revenue Divisible ..	474·13	432·17	504·99	505·65	514·51	528·78			514·62			530·08	536·17
Provincial Share—one-fourth ..	118·53	108·04	126·25	126·41	128·62	132·20			128·66			132·52	134·04
Imperial Share—three-fourths ..	355·60	324·13	378·74	379·24	385·89	396·58			385·96			397·56	402·13
Add—Suspended Assignments—Imperial—													
Government contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on enfrenchised inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total Addition ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Imperial ..	355·60	324·13	378·74	379·24	400·00	411·35			391·11			401·58	402·13
Transfers from Imperial to Provincial ..	21·93	41·46	33·09	32·54	32·50	32·48			28·67			29·78	32·91
Net Imperial ..	333·67	282·67	345·65	346·70	367·50	378·87			362·44			371·80	369·22
VILLAGE SERVICE FUND.													
I.—Land Revenue—Local—													
Government contributions	9·83	9·04	9·61	8·85	4·20	4·12	(*a*) 1·15	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on inams	..	..	..	..	..	..	..	(*c*) 10·00	10·00	..	11·43	11·43	13·71
										(*b*) ·25	(*b*) ·13	(*b*) ·38	
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(*d*) 22·32
VI.—Provincial Rates—Local—													
Cesses on lands	22·05	20·64	26·90	27·40	8·00	8·44	(*b*) ·09	15·42	15·51	(*b*) ·10	16·56	16·66	22·56
Quit-rent on inams	10·22	8·39	12·17	13·69	5·40	6·36	..	(*c*) ..	..	..	..	..	..
Total ..	32·27	29·03	39·07	41·09	13·40	14·80	·09	15·42	15·51	·35	16·69	17·04	22·56
Grand Total Village Service Fund excluding interest and other miscellaneous receipts.	42·10	38·07	48·68	49·94	17·60	18·92	1·24	30·46	31·70	1·50	32·43	33·93	44·88

N.B.—1. All collections on account of Village Cess were suspended for fasli 1303 (1st July 1893 to 30th June 1894).
2. Quit-rents on inams were realised as usual, but credited to Imperial under "*Suspended Assignments*."
3. The usual contributions from Government for Village Service Establishments were not made, but the amounts were retained under Imperial under "*Suspended Assignments*."

(*a*) Government contribution to the Village Service Fund for Tanjore continued to be paid throughout fasli 1303, as the new Act was not introduced in the district until 1st July 1894.
(*b*) Arrears not realised in previous years.
(*c*) Quit-rents on inams have been transferred from *VI.—Provincial Rates* to *I.—Land Revenue—Local*, from 1st July 1894, under the orders of the Government of India.
(*d*) From fasli 1304 the Government contribution (including quit-rents and all other miscellaneous receipts) will be equal to the Village Cess raised under the new Act.

F
16 3,000—14-7-94.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Letter from the Government of India, Finance and Commerce department, dated 12th October 1894, No. 5104 A. stating that the quit-rents and assessments on village Service Inams may be credited to Land Revenue without any special arrangement such as was suggested by the Madras Government.

Copies attached

Read also Proceedings of the Board of Revenue Land Revenue, dated 3rd November 1894, Nos. 472 & 473 and 30th November 1894, No. 3606 Routine

Order thereon, 1st January 1895, No. 1

The Village Service Fund Budget as well as the Budget Estimate of Suspended Assignments submitted by the Board of Revenue will be revised with reference to the following considerations:-

"The Government sees no reason for continuing after fasli 1303 the Special Imperial minor head "Suspended Assignments for Village Service". In the letter to the Government of India No. 632 dated 20th June 1892 the Suspension of Government contributions was proposed by this Government to last only for a year and the year subsequently fixed upon in G.O. No. 837 dated 22nd September 1893 was fasli 1303. This has been accepted by

by the Government of India which in the enclosure to its letter read above contemplates the opening of the Special Imperial minor head only for fasli 1303. Accordingly the two items appearing in the Board's Budget as suspended Assignments for 1894-95 (revised) and 1895-96, viz 2.13 lakhs and .12 lakhs respectively will be struck out

2. The proceeds of Village Cess for fasli 1305 have been calculated by the Board on the basis of the figures in the Land Revenue Budget. As however under G.O. No 773 dated 6th November 1894 the additional Land Revenue demand in Malabar for fasli 1305 has been reduced from 7 to 5 lakhs, a corresponding reduction, viz, Rs 8,977 should be made in the proceeds of Village Cess. The total estimate of Cess collections for fasli 1305 will then be, Rs 22,41,609 minus Rs 8,977 = Rs 22,32,632 or in round numbers Rs 22.32 lakhs. The amount will accordingly be entered under "VI Provincial rates — Village Cess" for 1895-96, the Collections for fasli and official years being assumed equal, as in the Board's estimates. A little amount will be entered under "Land Revenue — Local" as Government contribution (including Quit rents) instead of 22.42 lakhs the figures adopted by the Board.

3. With reference to the letter from the Government of India No 5104 A dated 12th October 1894 which will be now communicated to the Board, early orders should be issued to Collectors to carry out in the Village and Taluk accounts for fasli 1304 and thereafter the improvements suggested in para 6 of the Boards Proceedings read in G.O. No 948 dated 28th June 1894.

(True extract)

C. Weber
Secretary to Government

To

The Financial Department
" Board of Revenue, Land Revenue
" Accountant General.

Govt. of {1895} Madras.

REVENUE.

To

The Financial Department

Dated

Recd. 4-1-95

Encl. 4

Mis. G.O., 1st January 1895, No. 1

SUBJECT.

Reviewing the Budget Estimates of the Village Service Fund and Suspended Assignments for 1895-96.

1468 / 17-11-93 Final
992 : 15-11-94 final &c
448 : 28-6-94 Rev : &c
715R : 11-10-93 final
631 : 20-6-92 Rev: &c.

Order. 8/7. Jan 1895 No. 7

The estimates are accepted, as shown in the appendix to these Proceedings.

2. The Accountant will arrange for credit to Imperial funds of the amount under Suspended assignments, nothing more than the demand for fasli 1303

3. In determining the Govt contribution to the V.S. fund for fasli 1304, particular attention should be paid to the provisions of section 8 of the Madras Village Cess Act (IV of 1893).

Cs. 7/1/95

7/1.

Fin. Rev. dept 7 / accepted 6 / Endno. take } dispd 19/1/95

16.0.

Copy for approval & Let him arrange at 15, Jan

7TH JANUARY 1895, No. 7, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

G.O., dated 1st January 1895, No. 1, Revenue.

Read—the following letter from H. J. McINTOSH, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 12th October 1894, No. 5104-A.:—

I am directed to acknowledge the receipt of your letter No. 449, Revenue, dated 28th June 1894, to the address of the Revenue and Agricultural Department, regarding a proposal made by the Board of Revenue, Madras, to credit to Land Revenue instead of to the Village Service Fund the quit-rents and assessments on enfranchised village service inams.

2. The object of the proposal is to simplify accounts by amalgamating the village service assets with land revenue, and paying from the general revenues the whole amount of contribution payable by the Local Government to the Village Service Fund under section 8 of the Madras Village Cess Act (IV of 1893). A difficulty is however anticipated in carrying out the Board's proposal, viz., that unless the amounts of this contribution and of the quit-rents and assessments in question are known, the Imperial and Provincial shares of land revenue cannot be determined. To meet this difficulty the Government of Madras suggest in their Proceedings, No. 448, dated the 28th June 1894, that the amounts appertaining to these two items may, for the purpose of this division, be fixed on the basis of the present demands or fresh collections, as the case may be.

3. I am to inform you that the question of the classification in the accounts of these quit-rents was lately considered by the Government of India and instructions were issued in this Department letter No. 653-A., dated the 6th February 1894, to the Accountant-General, Madras (copy enclosed), that they should be credited to "Land Revenue—Local."

4. It does not appear to the Government of India that the amalgamation of the village service assets with land revenue now proposed will, as apprehended by the Government of Madras, affect the amount of land revenue divisible in the proportion of three to one between Imperial and Provincial under the Provincial contract. I am to explain that as under section 8 of the Village Cess Act (IV of 1893, Madras,) the share of the total land revenue collections credited in the local section is the difference between the amount of the village cess and the quit-rents and other assets of the Village Service Fund, the increase in the receipts of land revenue due to the amalgamation will correspondingly increase the credit under "I. Land Revenue—Local," without affecting the divisible share of the revenue.

5. It would appear, therefore, that the quit-rents and assessments on village service inams may be credited to land revenue without any special arrangement, such as is suggested in your letter.

Ordered that copy of the correspondence be forwarded to the Revenue and Agricultural Department.

Ordered also that copy be forwarded to the Comptroller and Auditor-General and the Accountant-General, Madras, in continuation of this Department letter No. 653-A., dated 6th February 1894.

(Signed) H. J. McINTOSH,
Officiating Under Secretary
to the Government of India.

ENCLOSURE.

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Accountant-General, Madras, dated Calcutta, the 6th February 1894, No. 653-A.

I am directed to acknowledge the receipt of your letter No. 3834, dated the 16th December 1893, furnishing detailed information regarding the changes in the estimates and accounts of the current year necessitated by the decision to credit to Imperial revenues the quit-rents on enfranchised village service inams in certain districts in Madras, and to relieve Imperial revenues during the current fasli of all other contributions to the Village Service Fund.

2. It appears from your letter that quit-rents on enfranchised village service inams, which are specified land revenue assigned to the Village Service Fund, have hitherto been credited to "VI. Provincial Rates—Local" But the Government of India consider that this classification was not correct, and that the rents should all along have been classified, like any other assessed land revenue, under "I. Land Revenue." I am therefore to say that, as the whole system has now been reorganized by the new law and a gap in the comparison with past years has been caused by the suspension for one year of the cess and of the Government grants to the Village Service Fund, the opportunity should be taken to correct the classification of the quit-rent collections, and the rules laid down in the following paragraphs should be observed in bringing to account the collections of quit-rents and the other contributions from general revenues to the Village Service Fund.

3. Quit-rents on account of fasli 1303 should be credited to "I. Land Revenue" under a special minor head to be opened for the purpose. "Suspended assignments for Village Service," which will be wholly Imperial, and those on account of 1304 and subsequent years should be credited to "I. Land Revenue—Local." The quit-rents on account of fasli 1302 and previous years may be credited, as at present, to "VI. Provincial Rates."

4. Assignments from general revenues for the period of suspension of contributions from Imperial revenues to Village Service Fund should be credited to the special Imperial minor head mentioned in the preceding paragraph by deduction from the gross land revenue; when the contributions are resumed, they are to be credited to "Land Revenue—Local," as at present.

5. I am to observe that, though the quit-rents and assignments for fasli 1303 will be shown in the accounts under the special minor head mentioned, they will be taken as "Ordinary revenue" in the published Finance and Revenue accounts.

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 472:—

Read—Collectors' revised estimates of receipts and charges of the Village Service Fund for 1894–95 and budget estimates for 1895–96.

Read—the following letter from R. MORRIS, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 27th September 1894, No. 2949:—

I have the honour to forward the accompanying forms for the preparation of the budget estimate of Village Service Fund for 1895–96 and to request that the Board will be so good as to cast the estimates in these forms and to submit them to Government as soon as possible.

2. As the Government of India requires the civil estimates to contain as much detailed information as possible, I shall be glad if even greater details than those given in these forms can be embodied in the estimates called for.

Resolution—dated 3rd November 1894, No. 472.

The Board resolves to submit to Government the revised estimates of receipts and charges of the Village Service Fund for 1894–95 and the budget estimates for 1895–96.

2. The estimates with explanatory remarks are printed as Appendix A, of which the following is an abstract:—

Budget heads.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1894–95.	Accounts, 1893–94.
Revenue and Receipts.	RS.	RS.	RS.	RS.
I. Land Revenue	22,42,000	16,89,200	16,19,000	4,12,518
VI. Provincial Rates	22,66,000	17,04,000	15,51,000	14,80,315
XII. Interest	1,000	35,300	16,400	34,964
XXV. Miscellaneous	1,000	8,50,100	5,800	1,004
XXXII. Civil Works	1,000	400		30
Adjusting Heads	..	..	..	..
Total	45,11,000	42,79,000	31,92,200	19,28,831
Expenditure.				
1. Refunds	14,000	2,000	1,000	64,278
3. Land Revenue	46,30,000	46,40,600	* 46,69,000	44,14,242
30. Stationery and Printing	1,000			
45. Civil Works	20,000	28,000	28,000	15,868
Adjusting Heads	30,000	27,400	..	94,901
Total	46,95,000	46,98,000	46,98,000	45,89,289

* Includes charges under 30. Stationery and Printing and Adjusting Heads.

3. The form prescribed by Government has been amplified so as to furnish the details required in the Accountant-General's letter read above and also to exhibit the Government contribution for the last nine months of the current official year and to facilitate the determination of the rate of cess for the last nine months of 1895–96 which fall within fasli 1305.

4. Such detailed particulars as were available in this office have been furnished in the present estimates and the further details required by the Government and the Accountant-General will be obtained from Collectors and embodied in future estimates.

5. The estimate of the cess receipts for the last nine months of 1895–96 has been framed on the assumption that the 9 pies rate will be continued in fasli 1305. A memorandum of calculations showing that the above rate is necessary for the requirements of the year is printed as Appendix B.

6. The Village Cess Act (IV of 1893) was extended to the Tanjore district on 1st July last, and on that date the District had a balance of Rs. 1,54,672. This amount has been incorporated with the General Village Service Fund of the Presidency.

	RS.
Balance on 1st April 1894	16,227
Probable receipts during 1894–95 exclusive of those of Wynaad of the last nine months	90,000
Total receipts	1,06,227
Probable charges during 1894–95 exclusive of nine months' charges of Wynaad	1,03,000
Probable balance on 1st April 1895	3,227
Probable receipts during 1895–96 exclusive of those of Wynaad for the whole year and of those of Palghat, Ponnani, Walavanad and Kurumbranat for the last nine months of the year	24,000
	27,227
Probable charges during 1895–96 exclusive of those of the five taluks as shown under receipts	57,000
Probable closing balance on 31st March 1896	— 30,000

In round number.

7. The estimated receipts and charges of Malabar or portions of it in which the Cess Act has not been introduced, or will not be introduced during the period covered by the present estimates, have been exhibited separately at the foot of the budget statement. The District Fund is expected to result in a deficit of Rs. 30,000 at the end of 1895–96 as shown in the margin and the same will have to be met from Provincial Funds pending the completion of the settlement and the introduction of the Village Cess Act into the whole District.

8. The slight delay in the submission of this budget is due to the fact that the figures under receipts could not be worked out till those of the Land Revenue budget

estimate of receipts had been settled, and to the adoption of the new form with its detailed classification of budget heads.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras).
„ the Accountant-General.

APPENDIX.

Calculations for determining the rate of village cess for fasli 1305.

		RS.
Estimated balance on 1st July 1895 at the credit of the Village Service fund of the Presidency exclusive of the taluks of Chirakkal, Kóttayam, Calicut, Ernad and Cochin of Malabar in which the Cess Act is not likely to be in force.	(A) *	6,46,000
Estimate of charges for fasli 1305.		
Sanctioned village establishments of the whole Presidency.		45,42,879
Add—		
The anticipated increases from the revision of village establishments in the following districts :—		
Tanjore		1,00,000
Nellore		9,000
Bellary		20,000
Nilgiris		1,000
Malabar (for taluks in which the revision of village establishments is expected to be introduced in the fasli)		30,000
Total ...		47,02,879
Deduct—		
The probable charges in parts of Malabar where the Cess Act will not have been introduced		41,000
Probable savings owing to the revision in Kurnool, allowing for an increase with reference to Government Order, No. 3265, Mis., dated 20th August 1894		1,00,000
Total ...		1,41,000
Net estimated cost of village establishments	(B)	45,61,879
Add—		
Civil works		20,000
Refunds		14,000
Establishments in Collectors' offices		12,000
Establishments in taluk offices		23,000
Presidency establishments		11,000
Pensionary contributions		5,800
Printing and stationery		2,000
Contingencies		4,000
Travelling allowance of Local Fund audit clerks		200
Total ...	(C)	92,000
Total estimate of charges (B+C) ...		46,53,879
Or in round numbers ...	(D)	46,54,000

* Balance on 1st April 1894 exclusive of that of Malabar (*in round number*) .. .. RS. 12,54,000

Deduct—

The difference between the estimated receipts and charges of 1894–95.	4,06,000
The difference between the estimated receipts and charges of the first three months of 1895–96	2,02,000
Net balance	6,46,000

Calculations for determining the rate of village cess for fasli 1305—cont.

Deduct—		RS.
The estimated opening balance (A)...		6,46,000
Net expenditure of the fasli for which assets will have to be provided (D—A)		40,08,000
Half the above to be met by the levy of the village cess (1) on the arrears of the land revenue ryotwar demand of fasli 1304 and (2) on the anticipated collections out of the demand of fasli 1305		20,04,000
Anticipated arrears of the ryotwar demand of fasli 1304 which it is presumed will all be collected in fasli 1305 ...	(E)	20,57,000
Estimated demand of fasli 1305		* 4,79,21,000
Probable collections at 95·50 per cent. of the estimated demand	(F)	4,57,64,000
Total estimated collections during fasli 1305 (E+F) ...		4,78,21,000
Cess realisable at 9 pies in the rupee on above		22,41,609
Do. at 8 pies in the rupee		19,92,541

* Probable total demand of the Presidency as per column 14 of Appendix B to Board's Proceedings, No. 418, dated 3rd October 1894 .. .. RS. 4,75,13,000

Deduct—

Demands of Madras and Malabar	20,66,000
Add—	
Probable demand of five taluks of Malabar (Wynaad, Palghat, Ponani, Walavanad and Kurumbranát)	12,68,000
Settlement and other increases as per column 8 of Appendix C to Board's Proceedings, No. 418, dated 3rd October 1894, exclusive of the value of coir in South Canara Rs. (20,000) and inclusive of Rs. 23,000, the probable increases in the Tanjore district in the last three months of fasli 1305	12,06,000
Net result ..	4,79,21,000

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 473 :—

Read—again Proceedings of the Board of Revenue (Land Revenue), dated 3rd October 1894, No. 418.

ABSTRACT.—Submitting to Government revised estimate of land revenue receipts for 1894–95 and budget estimate for 1895–96, and promising to submit a further report furnishing the revised and budget estimates under suspended assignments for village service.

Resolution—dated 3rd November 1894, No. 473.

The Board begs to submit to Government its revised estimate of receipts for 1894–95 and budget estimate for 1895–96 under Land Revenue—Suspended assignments for village service—Imperial, as promised in paragraph 2 of the Proceedings read again above.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
„ Accountant-General.

Read—also Proceedings of the Board of Revenue (Land Revenue), dated 30th November 1894, No. 3606, Routine.

ABSTRACT.—Returning the Civil budget estimate for 1895–96 to Government duly verified.

Order—dated 1st January 1895, No. 1, Revenue.

Miscellaneous.

The Village Service Fund budget as well as the budget estimate of suspended assignments submitted by the Board of Revenue will be revised with reference to the following considerations :—

The Government sees no reason for continuing, after fasli 1303, the special Imperial minor head "Suspended assignments for village service." In the letter to the Government of India, dated 20th June 1892, No. 632, the suspension of Government contributions was proposed by this Government to last only for a year, and the year subsequently fixed upon in G.O., dated 23rd September 1893, No. 837, was fasli 1303. This has been accepted by the Government of India which, in the enclosure to its letter read above, contemplates the opening of the special Imperial minor head only for fasli 1303. Accordingly the two items appearing in the Board's budget as suspended assignments for 1894–95 (revised) and 1895–96, viz., 2·13 lakhs and ·12 lakh, respectively, will be struck out.

2. The proceeds of village cess for fasli 1305 have been calculated by the Board on the basis of the figures in its Land Revenue budget. As however under G.O., dated 6th November 1894, No. 773, the additional Land Revenue demand in Malabar for fasli 1305 has been reduced from 7 to 5 lakhs, a corresponding reduction, viz., Rs. 8,977, should be made in the proceeds of village cess. The total estimate of cess collections for fasli 1305 will then be Rs. 22,41,609 *minus* Rs. 8,977 = Rs. 22,32,632 or, in round numbers, Rs. 22·32 lakhs. This amount will accordingly be entered under "VI. Provincial Rates—Village Cess" for 1895–96, the collections for fasli and official years being assumed equal as in the Board's estimates. A like amount will be entered under "Land Revenue—Local" as Government contribution (including quit-rents) instead of 22·42 lakhs, the figure adopted by the Board.

3. With reference to the letter from the Government of India, dated 12th October 1894, No. 5104-A., which will be now communicated to the Board, early orders should be issued to Collectors to carry out in the village and taluk accounts for fasli 1304 and thereafter the improvements suggested in paragraph 6 of the Board's Proceedings read in G.O., dated 28th June 1894, No. 448.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Land Revenue).
„ the Accountant-General.

ORDER—dated 7th January 1895, No. 7, Financial.

The estimates are accepted, as shown in the appendices to these proceedings.

2. The Accountant-General will arrange for crediting to Imperial funds, under *Suspended Assignments*, nothing more than the demand for fasli 1303.

3. In determining the Government contribution to be paid to the Village Service Fund from fasli 1304, particular attention should be paid to the provisions of section 8 of the Madras Village Cess Act (IV of 1893).

(True Extract.)

Ag. Chief Secretary.

To the Revenue Department.
„ Accountant-General.
Editors' Table.

APPENDICES.

APPENDIX I.

Supplemental budget estimate of Land Revenue receipts for 1895-96.

Details.	Budget estimate, 1895-96.		Revised estimate, 1894-95.		Sanctioned estimate, 1894-95.		Accounts, 1893-94.		Explanatory remarks.
1	2		3		4		5		6
I. Land Revenue Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Suspended assignments for village service—Imperial.									
Government assignments due for fasli 1303	..		1,27,900		1,27,000				
2. Quit-rents on village service inams due for fasli 1303	..		2,74,100		2,10,000		14,77,943		*Accounts of* 1893-94.—The actuals show an increase of Rs. 66,000 as compared with the revised estimate for the year (Rs. 14,11,000). The increase occurs wholly under quit-rents and is due to the further enfranchisement of inams in the Cuddapah, Anantapur and Madura districts.
Government assignments due after fasli 1303	..		..		1,78,000				*Revised Estimate for* 1894-95.—The figure shown against item 1 is the difference between the total amount of fixed contribution payable for the three months, April to June, as shown in column 4 of Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418, and the sum relating to Tanjore in which the Village Cess Act had not been introduced in fasli 1303 (*vide* paragraph 7 of Board's Proceedings, dated 5th October 1893, No. 573). The entry against item 2 is made up of Rs. 2,60,000 realized during the five months, April to August 1894, and of the recoverable arrear balance on 1st September 1894 which is expected to be wholly collected within the current year. The large increase in the revised over the sanctioned estimate under this item is due to the further enfranchisement of inams in the three districts mentioned above. In regard to item 3, the entry of Rs. 1,78,000 in the sanctioned budget represented the saving in the estimated cost of establishments as compared with the old fixed contribution. This being a fictitious amount it is omitted in the revised estimate.
Total suspended assignments for village service—Imperial ..		..		4,02,000		5,15,000		..	

APPENDIX II.

Budget Estimate of the Village Service Fund for 1895–96.

Items.	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.			Budget Estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	I. Land Revenue.									
	Miscellaneous, Local.									
1	Government contribution due prior to and after fasli 1303..	3,06,000	5,55,000	8,61,000	1,15,200	4,31,000	* 5,46,200	} 16,19,000	* 4,12,518	*Item No.* 1.—The figures in columns 3, 4, and 7 represent the differences between the figures in the corresponding columns relating to items 2 and 3.
2	Revenue from village service inams due after fasli 1303 ..	1,66,000	12,05,000	13,71,000	..	11,43,000	11,43,000		..	*Item No.* 2.—The figure in column 7 is the probable collection at 93·63 per cent. of the portion (Rs. 12,21,000) falling due within the official year of an estimated annual demand of Rs. 13,71,000. The last figure is based on the demands of fasli 1302 in districts other than Anantapur, South Arcot, Cuddapah, Ganjám, Madura and Vizagapatam, and on the Collectors' estimates or the assets † taken into account in the sanctioned revision schemes in respect of the six districts specified, as owing to the incomplete state of the enfranchisement in these districts at the time, the demands of fasli 1302 cannot be adopted for fasli 1304. The figure in column 3 represents the difference between the collections at 95·50 per cent. and 93·63 per cent. of the estimated demand of fasli 1304, the former being the average percentage of collections within a fasli year and the latter the percentage of collections within an official year. The figure in column 4 represents the uncollected balance of fasli 1304 and the anticipated collections during the first nine months of fasli 1305.
	Total ..	4,72,000	17,60,000	22,32,000	1,15,200	15,74,000	16,89,200	16,19,000	4,12,518	
	VI. Provincial Rates.									
	Rates and cesses on lands.									
3	Village-cess under Acts IV of 1864 and IV of 1893 ..	4,72,000	17,60,000	22,32,000	2,000	15,74,000	15,76,000	} 15,50,600	7,51,262	*Item No.* 3.—The estimate in column 7 represents cess collections at 9 pies in the rupee on the collections at 93·63 per cent. of the estimated demand under land revenue, ryotwar and miscellaneous, as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, excluding the demands of Madras and Malabar but including Rs. 1,11,000 ‡ on account of the Wynaad taluk of the latter district. The figure in column 3 represents the cess collections (1) on the difference between the collections at 95·50 per cent. and 93·63 per cent. of the land revenue ryotwar demand adopted for the estimate in column 7; and (2) on 95·50 per cent. of the ryotwar demand as per column 15 of Appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar, but inclusive of Rs. 36,000 an account of the Wynaad taluk and a settlement increase of Rs. 1,25,000 in Trichinopoly as per column 4 of appendix C. to the Board's Proceedings already quoted. The figure in column 4 represents cess collection at 9 pies per rupee of the collections at 93·63 per cent. of the estimated ryotwar demand as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar and inclusive of Rs. 11,97,000 § on account of five taluks of Malabar and Rs. 11,83,000 on account of settlement and other increases as per column 8 of appendix C. to the above Board's Proceedings (*vide* explanation under item 5 below as regards the Malabar taluks included in the above calculations).
4	Merah fees, if any	..	..	..	..	..	..		19	
5	Cesses collected over and above land assessment (Malabar)..	8,000	16,000	24,000	7,800	82,200	90,000		92,595	*Item No.* 5.—The figure in column 7 is the difference between the average annual receipts of the district exclusive of Wynaad and the actuals of the first five months. The figure in column 3 follows the actuals of the corresponding period of 1894–95 and previous years. The figure in column 4 has been calculated on the assumption that the Cess Act will be extended to the Palghat, Ponani, Walluvanad and Kurumbranat taluks on 1st July 1895, and represents the estimated collection of the 10 per cent. cess leviable in the Ernad and Calicut taluks out of which the cost of the establishments in the portions of the district not brought under the operation of the Cess Act will have to be met.
	Miscellaneous, Local.									
6	Revenue from village service inams due prior to fasli 1303 .	..	..	..	25,500	12,500	38,000	400	6,36,439	*Item No.* 6.—The figure in column 7 represents the recoverable arrears on 1st September last, of fasli 1302 and previous faslis, as per land revenue, demand, collection and balance statements.
	Total ..	4,80,000	17,76,000	22,56,000	35,300	16,68,700	17,04,000	15,51,000	14,80,315	
	XII. Interest.									
7	Interest on Government securities	..	..	..	16,400	18,700	35,100	} 16,400	32,814	*Item No.* 7.—The 4 per cent. securities have been converted into 3½ per cent. Securities of the value of Rs. 2,35,000 were sold on 17th September 1894. The remaining securities of the value of Rs. 5,87,400 are expected to be sold shortly. The figure in column 7 represents— (1) Interest at 3½ per cent. for the six months ending with the past month on securities of the value of Rs. 5,87,400; (2) Interest at 3½ per cent. on Rs. 2,35,000 for four months and 16 days; and (3) The anticipatory interest obtained on the conversion to 3½ per cent. loan, being the difference between 3½ and 4 per cent. for the period from 1st May last to 1st August next with commission at 2 annas per cent.
8	Interest on arrears of revenue	..	1,000	1,000	120	80	200		2,150	*Item No.* 8.—The small provision in columns 4 and 7 is due to the suspension of the collection of the revenue from village service inams during fasli 1303.
	Total ..	..	1,000	1,000	16,520	18,780	35,300	16,400	34,964	
	XXV. Miscellaneous.									
	Miscellaneous, Local.									
9	Sale of Government securities	..	..	..	..	8,49,100	8,49,100		..	*Item No.* 9.—The figure in column 7 represents the par value of the Government securities *plus* premia at 3¾ per cent. less ⅛ per cent. commission.
10	Sundry receipts	400	600	1,000	300	700	1,000		1,004	
	Total ..	400	600	1,000	300	8,49,800	8,50,100		1,004	
	XXXII. Civil Works.									
	Public Works in charge of Civil Officers.									
11	Sale of buildings							} 5,800		
12	Sale of old materials									
13	Miscellaneous	600	400	1,000	180	220	400		30	
14	Refunds									
	Total ..	600	400	1,000	180	220	400	5,800	30	
15	Adjusting heads	..	..	..	..	..	..	..	..	
	Total, Revenue and Receipts ..	9,53,000	35,38,000	44,91,000	1,67,500	41,11,500	42,79,000	31,92,200	19,28,831	
	Deduct—Receipts of Malabar	8,000	16,000	24,000	7,800	82,200	90,000	..	..	
	Total, Receipts for the other parts of the Presidency ..	9,45,000	35,22,000	44,67,000	1,59,700	40,29,300	41,89,000	..	..	

Note.—The figures relating to receipts in columns 6 and 7 practically represent transactions of three and nine months, respectively, of the official year, there being no kists in July and August.

* Includes contribution for fasli 1303 on account of Tanjore.

* Includes contribution for fasli 1303 on account of Tanjore.

	Rs.		Rs.		Rs.
† Anantapur	1,02,000	Cuddapah	1,77,000	Madura	84,000
South Arcot	37,000	Ganjám	24,000	Vizagapatam	37,000

‡ Represents the portion falling due within the nine months of an annual demand of Rs. 1,47,000 for the taluk.

§ Represents the portion falling due within the nine months of the annual demand of Rs. 12,68,000 as shown below :—

	Rs.		Rs.
Palghat	2,97,000	Wynaad	1,47,000
Ponani	3,31,000		
Walluvunad	2,62,000	Total ..	12,68,000
Kurumbranat	2,31,000		

Budget Estimate of the Village Service

Items.	Budget heads.	Budget estimate, 1895-96.			Revised estimate, 1894-95.			Budget estimate, 1894-95.	Accounts, 1893-94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1. Refunds and Drawbacks—Village Service Fund (Local).									
	Provincial Rates.									
	Village cess									
	Merah fees									
	Cesses (Malabar)	2,000	6,800	8,800	1,700	300	2,000	1,000	* 64,278	*Item No.* 1.—The small provision for 1894-95 is due to the suspension of the collection of the cess and the revenue from inams during fasli 1303. The provision for 1895-96 follows, the actuals of 1892-93.
	Revenue from village service inams due prior to fasli 1303.									
	Land Revenue.									
	Revenue from village service inams due after fasli 1303..	700	4,500	5,200	..	..	..	..	..	*Item No.* 2.—The budget provision on account of clerks in Collectors' offices has been made under "Adjusting heads" as the cost of the establishment is met in the first instance from Provincial funds. The amounts provided for these clerks and the clerks in taluk offices and for the contribution towards the one-fourth extra cost of the Local Fund Audit establishments represent the differences between the total annual charges under the several heads and the portions debitable to the Pound fund. The provision in column 7 for additional establishments for Nellore is made on the assumption that the revision scheme now under the consideration of Government will come into force from 1st December next, the total annual increase anticipated from the revision being Rs. 9,000. The provision of Rs. 20,000 for the payment of arrear salaries has been made with reference to the provision made by Collectors in their revised estimates. The details for the provision of Rs. 60,000 in column 5 for additional village establishments will be found in Appendix B.
	Total ..	2,700	11,300	14,000	1,700	300	2,000	1,000	64,278	
2	3. Land Revenue (Local).									
	Allowances to District and Village Officers.									
	Special fund establishments in Collectors' offices	..	..	..	..	..	..			

Rate of pay.	Number. 1894-95.	Number. 1895-96.	
Rs.	No.	No.	
1 on 35 6 ,, 30 9 ,, 25 5 ,, 20 19 ,, 15	40	40	Clerks on Rs. 50 or less ..

	Special Fund Establishments in Taluk Offices.									
	4 on 10 15 ,, 12 122 ,, 15	141	141	Clerks on Rs. 50 or less ..	5,760	17,340	23,100	..	13,500	..
	Village Establishments.									

Annual cost.	Number. 1894-95.	Number. 1895-96.								
Rs.										
12,73,871	14,903	14,903	Karnams							
29,376	388	388	Assistant karnams							
9,76,868	16,671	16,671	Village munsifs							
1,49,424	2,342	2,342	Joint monigars							
10,26,792	25,552	25,552	Vettis							
9,98,942	24,979	24,979	Talayaris (inclusive of ghat and road talayaris).	11,35,740	34,07,160	45,42,900	* 18,74,700	26,50,000	..	
84,726	2,006	2,006	Nirgantis (permanent) inclusive of channel superintendents, maistries and lascars.							
2,880	120	120	Nirgantis (temporary) ..							
45,42,879	86,961	86,961								

	Anticipated increase owing to the revision of village establishments in Nellore.	..	..	..	..	..	2,500	..		
	Arrear payments for faslis 1301 and 1302 in Anantapur ..	..	..	..	..	..	75,000	..		
	Provision for payment of arrear salaries in other districts.	..	..	..	..	..	20,000	..		
	Difference between the increases expected from the revision of village establishments in Tanjore, Nellore, Bellary, Nilgiris and Malabar and the probable savings from the revision in Kurnool.	14,500	45,500	60,000	..	..	..	46,69,060†	44,14,242‡	
	Total of allowances ..	11,56,000	34,70,000	46,26,000	..	27,61,000	..	46,69,060†	44,14,242‡	

* Includes contingencies, stationery and charges of printing at private presses.

Fund for 1895-96—*cont.*

* Includes Rs. 54,639 refunded to land revenue on account of over-credits to cess between faslis 1276 and 1298 in Kurnool.
† Includes charges under contingencies, 30. Stationery and Printing and adjusting heads.
‡ Includes contingencies, stationery and charges of printing at private presses.

Budget Estimate of the Village Service Fund for 1895–96—*cont.*

Items.	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.			Budget estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Contingencies.									
2 *cont.*	Contingencies subject to detailed audit	1,300	2,700	4,000	..	4,000	..	..	..	
	,, not subject to detailed audit									
	Total ..	11,57,300	34,72,700	46,30,000	..	27,65,000	..	* 46,69,000	†44,14,242	
3	* 30. Stationery and Printing.									
	Printing at private presses	100	400	500	..	400	..	..	..	
	Stationery purchased in the country	100	400	500	..	500	..	..	..	
	Total ..	200	800	1,000	†18,74,700	†27,65,900	†46,40,600	..	..	
4	45. Civil works.									
	Civil buildings.									
	Original works	2,000	4,500	6,500				13,000	5,659	*Item No.* 4.—The figure in column 8 represents the amount of the sanctioned estimate. A reduced grant has been provided for 1895–96, as the expenditure on village chavadis will in future be restricted to cases of absolute necessity.
	Repairs	3,000	10,000	13,000	2,600	25,400	28,000	15,000	9,620	
	Miscellaneous	..	500	500				..	589	
	Total ..	5,000	15,000	20,000	2,600	25,400	28,000	28,000	15,868	
5	Adjusting heads.									
	Contributions to Provincial.									
	For controlling and audit establishments in the Presidency.	3,000	8,000	11,000	..	11,000	11,000	..	10,652	*Item No.* 5.—*Vide* remarks against item 2 above and in the column of remarks in the Cattle Pound fund budget estimate for 1895–96.
	,, pay of local audit clerks and of Special fund clerks in Collectors' offices.	3,000	9,000	12,000	4,800	7,000	11,800	..	10,473	
	,, pensions of audit clerks in Collectors' offices and Special fund clerks in Taluk offices.	1,500	4,300	5,800	..	3,400	3,400	..	..	
	,, printing at the Government Presses	250	750	1,000	100	1,000	1,100	..	792	
	,, repayment of Provincial loans	..	..	..	..	..	..	..	72,850	
	Contributions to other Local Funds.									
	For travelling allowance of local audit clerks	50	150	200	..	100	100	..	134	
	Total ..	7,800	22,200	30,000	4,900	22,500	27,400	..	94,901	
	Grand Total of Expenditure ..	11,73,000	35,22,000	46,95,000	18,83,900	28,14,100	46,98,000	46,98,000	45,89,289	
	Deduct—charges of Malabar appertaining to parts in which the Cess Act is not or will not be in force.	26,000	31,000	57,000	42,500	60,500	1,03,000	..	98,030	
	Total of charges appertaining to other parts of the Presidency.	11,47,000	34,91,000	46,38,000	18,41,400	27,53,600	45,95,000	..	44,91,259	

* This head which is found in the form prescribed by Government does not appear in the form sent by the Accountant-General, nor has it been adopted in the civil budget estimates as one of the heads of expenditure of the Village Service fund.
† Totals of the actuals and estimates under 3. Land Revenue and 30. Stationery and Printing.

* Includes charges under contingencies, and 30. Stationery and Printing and Adjusting heads.
† Includes contingencies, stationery and charges of printing at private presses.

APPENDIX III.

Receipts of the Village Service Fund as exhibited in the Civil Estimates under I.—Land Revenue and VI.—Provincial Rates.

	Actuals, 1890–91.	Actuals, 1891–92.	Actuals, 1892–93.	1893–94.			Budget, 1894–95.			Revised, 1894–95.			Budget, 1895–96.
				Budget.	Revised.	Actuals.	First three months.	Last nine months.	Total.	First three months.	Last nine months.	Total.	
I.—LAND REVENUE.													
RECEIPTS.													
Imperial share.													
Gross Land Revenue Collections	485·12	442·26	515·79	515·60	534·02	548·84			537·16			552·19	559·69
Deduct—Local Funds Act V of 1884—													
Rents of Fisheries—Local	1·10	·92	·99	1·00	1·04	1·06			1·00			1·10	1·10
Rents of escheated and other lands	·06	·13	·20	·10	·16	·11			·20			·10	·10
Total ..	1·16	1·05	1·19	1·10	1·20	1·17			1·20			1·20	1·20
Deduct—Village Service Fund—													
Government contribution to Village Service Fund	9·83	9·04	9·61	8·85	4·20	4·12	1·15 (a)	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on enfranchised inams	..	..	..	..	..	..	..	10·00	10·00	..	11·43	11·43	13·71
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(d) 22·32
Deduct—Suspended Assignments—													
Government Contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Deductions ..	10·99	10·09	10·80	9·95	19·51	20·06			22·54			22·11	23·52
Net Land Revenue Divisible ..	474·13	432·17	504·99	505·65	514·51	528·78			514·62			530·08	536·17
Provincial Share—one-fourth ..	118·53	108·04	126·25	126·41	128·62	132·20			128·66			132·52	134·04
Imperial Share—three-fourths ..	355·60	324·13	378·74	379·24	386·89	396·58			385·96			397·56	402·13
Add—Suspended Assignments—Imperial—													
Government contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on enfranchised inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total Addition ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Imperial ..	355·60	324·13	378·74	379·24	400·00	411·35			391·11			401·58	402·13
Transfers from Imperial to Provincial ..	21·93	41·46	33·09	32·54	32·50	32·48			28·67			29·78	32·91
Net Imperial ..	333·67	282·67	345 65	346·70	367·50	378·87			362·44			371·80	369·22
VILLAGE SERVICE FUND.													
I.—Land Revenue—Local—													
Government contributions	9·83	9·04	9·61	8·85	4·20	4·12	(a) 1·15	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on inams	..	..	..	..	..	..	..	(c) 10·00	10·00	..	11·43	11·43	13·71
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(d) 22·32
VI.—Provincial Rates—Local—													
Cesses on lands	22·05	20·64	26·90	27·40	8·00	8·44	(b) ·09	15·42	15·51	(b) ·10	16·56	16·66	22·56
Quit-rent on inams	10·22	8·39	12·17	13·69	5·40	6·36	..	(c) ..	..	(b) ·25	(b) ·13	(b) ·38	..
Total ..	32·27	29·03	39·07	41·09	13·40	14·80	·09	15·42	15·51	·35	16·69	17·04	22·56
Grand Total Village Service Fund excluding interest and other miscellaneous receipts.	42·10	38·07	48·68	49·94	17·60	18·92	1·24	30·46	31·70	1·50	32·43	33·93	44·88

N.B.—1. All collections on account of Village Cess were suspended for fasli 1303 (1st July 1893 to 30th June 1894).

2. Quit-rents on inams were realised as usual, but credited to Imperial under "*Suspended Assignments.*"

3. The usual contributions from Government for Village Service Establishments were not made, but the amounts were retained under Imperial under "*Suspended Assignments.*"

(*a*) Government contribution to the Village Service Fund for Tanjore continued to be paid throughout fasli 1303, as the new Act (IV of 1893) was not introduced in the district until 1st July 1894.

(*b*) Arrears not realised in previous years.

(*c*) Quit-rents on inams have been transferred from *VI.—Provincial Rates* to *I.—Land Revenue—Local*, from 1st July 1894, under the orders of the Government of India.

(*d*) From fasli 1304 the Government contribution (including quit-rents and all other miscellaneous receipt of the Fund) will be equal to the Village Cess raised under the new Act.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 7th January 1895, No. 7.

JANUARY.

Budget Estimates.

Passing orders on — for 1895–96 of the Village Service Fund and Suspended Assignments.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

G.O., dated 1st January 1895, No. 1, Revenue.

Read—the following letter from H. J. McINTOSH, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Simla, the 12th October 1894, No. 5104-A.:—

I am directed to acknowledge the receipt of your letter No. 449, Revenue, dated 28th June 1894, to the address of the Revenue and Agricultural Department, regarding a proposal made by the Board of Revenue, Madras, to credit to Land Revenue instead of to the Village Service Fund the quit-rents and assessments on enfranchised village service inams.

2. The object of the proposal is to simplify accounts by amalgamating the village service assets with land revenue, and paying from the general revenues the whole amount of contribution payable by the Local Government to the Village Service Fund under section 8 of the Madras Village Cess Act (IV of 1893). A difficulty is however anticipated in carrying out the Board's proposal, viz., that unless the amounts of this contribution and of the quit-rents and assessments in question are known, the Imperial and Provincial shares of land revenue cannot be determined. To meet this difficulty the Government of Madras suggest in their Proceedings, No. 448, dated the 28th June 1894, that the amounts appertaining to these two items may, for the purpose of this division, be fixed on the basis of the present demands or fresh collections, as the case may be.

3. I am to inform you that the question of the classification in the accounts of these quit-rents was lately considered by the Government of India and instructions were issued in this Department letter No. 653-A., dated the 6th February 1894, to the Accountant-General, Madras (copy enclosed), that they should be credited to "Land Revenue—Local."

4. It does not appear to the Government of India that the amalgamation of the village service assets with land revenue now proposed will, as apprehended by the Government of Madras, affect the amount of land revenue divisible in the proportion of three to one between Imperial and Provincial under the Provincial contract. I am to explain that as under section 8 of the Village Cess Act (IV of 1893, Madras,) the share of the total land revenue collections credited in the local section is the difference between the amount of the village cess and the quit-rents and other assets of the Village Service Fund, the increase in the receipts of land revenue due to the amalgamation will correspondingly increase the credit under "I. Land Revenue—Local," without affecting the divisible share of the revenue.

5. It would appear, therefore, that the quit-rents and assessments on village service inams may be credited to land revenue without any special arrangement, such as is suggested in your letter.

Ordered that copy of the correspondence be forwarded to the Revenue and Agricultural Department.

Ordered also that copy be forwarded to the Comptroller and Auditor-General and the Accountant-General, Madras, in continuation of this Department letter No. 653-A., dated 6th February 1894.

(Signed) H. J. McINTOSH,
Officiating Under Secretary
to the Government of India.

ENCLOSURE.

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Accountant-General, Madras, dated Calcutta, the 6th February 1894, No. 653-A.

I am directed to acknowledge the receipt of your letter No. 3834, dated the 16th December 1893, furnishing detailed information regarding the changes in the estimates and accounts of the current year necessitated by the decision to credit to Imperial revenues the quit-rents on enfranchised village service inams in certain districts in Madras, and to relieve Imperial revenues during the current fasli of all other contributions to the Village Service Fund.

2. It appears from your letter that quit-rents on enfranchised village service inams, which are specified land revenue assigned to the Village Service Fund, have hitherto been credited to "VI. Provincial Rates—Local." But the Government of India consider that this classification was not correct, and that the rents should all along have been classified, like any other assessed land revenue, under "I. Land Revenue." I am therefore to say that, as the whole system has now been reorganized by the new law and a gap in the comparison with past years has been caused by the suspension for one year of the cess and of the Government grants to the Village Service Fund, the opportunity should be taken to correct the classification of the quit-rent collections, and the rules laid down in the following paragraphs should be observed in bringing to account the collections of quit-rents and the other contributions from general revenues to the Village Service Fund.

3. Quit-rents on account of fasli 1303 should be credited to "I. Land Revenue" under a special minor head to be opened for the purpose. "Suspended assignments for Village Service," which will be wholly Imperial, and those on account of 1304 and subsequent years should be credited to "I. Land Revenue—Local." The quit-rents on account of fasli 1302 and previous years may be credited, as at present, to "VI. Provincial Rates."

4. Assignments from general revenues for the period of suspension of contributions from Imperial revenues to Village Service Fund should be credited to the special Imperial minor head mentioned in the preceding paragraph by deduction from the gross land revenue; when the contributions are resumed, they are to be credited to "Land Revenue—Local," as at present.

5. I am to observe that, though the quit-rents and assignments for fasli 1303 will be shown in the accounts under the special minor head mentioned, they will be taken as "Ordinary revenue" in the published Finance and Revenue accounts.

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 472:—

Read—Collectors' revised estimates of receipts and charges of the Village Service Fund for 1894–95 and budget estimates for 1895–96.

Read—the following letter from R. MORRIS, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 27th September 1894, No. 2949:—

I have the honour to forward the accompanying forms for the preparation of the budget estimate of Village Service Fund for 1895–96 and to request that the Board will be so good as to cast the estimates in these forms and to submit them to Government as soon as possible.

2. As the Government of India requires the civil estimates to contain as much detailed information as possible, I shall be glad if even greater details than those given in these forms can be embodied in the estimates called for.

Resolution—dated 3rd November 1894, No. 472.

The Board resolves to submit to Government the revised estimates of receipts and charges of the Village Service Fund for 1894–95 and the budget estimates for 1895–96.

2. The estimates with explanatory remarks are printed as Appendix A, of which the following is an abstract:—

Budget heads.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1894–95.	Accounts, 1893–94.
Revenue and Receipts.	RS.	RS.	RS.	RS.
I. Land Revenue	22,42,000	16,89,200	16,19,000	4,12,518
VI. Provincial Rates	22,66,000	17,04,000	15,51,000	14,80,315
XII. Interest	1,000	35,300	16,400	34,964
XXV. Miscellaneous	1,000	8,50,100	5,800	1,004
XXXII. Civil Works	1,000	400		30
Adjusting Heads	..	..	..	..
Total	45,11,000	42,79,000	31,92,200	19,28,831
Expenditure.				
1. Refunds	14,000	2,000	1,000	64,278
3. Land Revenue	46,30,000	46,40,600	* 46,69,000	44,14,242
30. Stationery and Printing	1,000			
45. Civil Works	20,000	28,000	28,000	15,868
Adjusting Heads	30,000	27,400	..	94,901
Total	46,95,000	46,98,000	46,98,000	45,89,289

* Includes charges under 30. Stationery and Printing and Adjusting Heads.

3. The form prescribed by Government has been amplified so as to furnish the details required in the Accountant-General's letter read above and also to exhibit the Government contribution for the last nine months of the current official year and to facilitate the determination of the rate of cess for the last nine months of 1895–96 which fall within fasli 1305.

4. Such detailed particulars as were available in this office have been furnished in the present estimates and the further details required by the Government and the Accountant-General will be obtained from Collectors and embodied in future estimates.

5. The estimate of the cess receipts for the last nine months of 1895–96 has been framed on the assumption that the 9 pies rate will be continued in fasli 1305. A memorandum of calculations showing that the above rate is necessary for the requirements of the year is printed as Appendix B.

6. The Village Cess Act (IV of 1893) was extended to the Tanjore district on 1st July last, and on that date the District had a balance of Rs. 1,54,672. This amount has been incorporated with the General Village Service Fund of the Presidency.

	RS.
Balance on 1st April 1894	16,227
Probable receipts during 1894–95 exclusive of those of Wynaad of the last nine months	90,000
Total receipts	1,06,227
Probable charges during 1894–95 exclusive of nine months' charges of Wynaad	1,03,000
Probable balance on 1st April 1895	3,227
Probable receipts during 1895–96 exclusive of those of Wynaad for the whole year and of those of Palghat, Ponnáni, Walavanad and Kurumbranát for the last nine months of the year	24,000
	27,227
Probable charges during 1895–96 exclusive of those of the five taluks as shown under receipts	57,000
Probable closing balance on 31st March 1896	— 30,000

In round number.

7. The estimated receipts and charges of Malabar or portions of it in which the Cess Act has not been introduced, or will not be introduced during the period covered by the present estimates, have been exhibited separately at the foot of the budget statement. The District Fund is expected to result in a deficit of Rs. 30,000 at the end of 1895–96 as shown in the margin and the same will have to be met from Provincial Funds pending the completion of the settlement and the introduction of the Village Cess Act into the whole District.

8. The slight delay in the submission of this budget is due to the fact that the figures under receipts could not be worked out till those of the Land Revenue budget

estimate of receipts had been settled, and to the adoption of the new form with its detailed classification of budget heads.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
,, all Collectors (except Madras).
,, the Accountant-General.

APPENDIX.

Calculations for determining the rate of village cess for fasli 1305.

		Rs.
Estimated balance on 1st July 1895 at the credit of the Village Service fund of the Presidency exclusive of the taluks of Chirakkal, Kóttayam, Calicut, Ernad and Cochin of Malabar in which the Cess Act is not likely to be in force.	(A)	* 6,46,000
Estimate of charges for fasli 1305.		
Sanctioned village establishments of the whole Presidency.		45,42,879
Add—		
The anticipated increases from the revision of village establishments in the following districts :—		
Tanjore		1,00,000
Nellore		9,000
Bellary		20,000
Nilgiris		1,000
Malabar (for taluks in which the revision of village establishments is expected to be introduced in the fasli)		30,000
Total ...		47,02,879
Deduct—		
The probable charges in parts of Malabar where the Cess Act will not have been introduced		41,000
Probable savings owing to the revision in Kurnool, allowing for an increase with reference to Government Order, No. 3265, Mis., dated 20th August 1894		1,00,000
Total ...		1,41,000
Net estimated cost of village establishments	(B)	45,61,879
Add—		
Civil works		20,000
Refunds		14,000
Establishments in Collectors' offices		12,000
Establishments in taluk offices		23,000
Presidency establishments		11,000
Pensionary contributions		5,800
Printing and stationery		2,000
Contingencies		4,000
Travelling allowance of Local Fund audit clerks		200
Total ...	(C)	92,000
Total estimate of charges (B+C) ...		46,53,879
Or in round numbers ...	(D)	46,54,000

	Rs.
* Balance on 1st April 1894 exclusive of that of Malabar (*in round number*)	12,54,000
Deduct—	
The difference between the estimated receipts and charges of 1894–95.	4,06,000
The difference between the estimated receipts and charges of the first three months of 1895–96	2,02,000
Net balance	6,46,000

Calculations for determining the rate of village cess for fasli 1305—cont.

		Rs.
Deduct—		
The estimated opening balance (A)...		6,46,000
Net expenditure of the fasli for which assets will have to be provided (D—A)		40,08,000
Half the above to be met by the levy of the village cess (1) on the arrears of the land revenue ryotwar demand of fasli 1304 and (2) on the anticipated collections out of the demand of fasli 1305		20,04,000
Anticipated arrears of the ryotwar demand of fasli 1304 which it is presumed will all be collected in fasli 1305 ...	(E)	20,57,000
Estimated demand of fasli 1305		* 4,79,21,000
Probable collections at 95·50 per cent. of the estimated demand	(F)	4,57,64,000
Total estimated collections during fasli 1305 (E+F) ...		4,78,21,000
Cess realisable at 9 pies in the rupee on above		22,41,609
Do. at 8 pies in the rupee		19,92,541

	Rs.
* Probable total demand of the Presidency as per column 14 of Appendix B to Board's Proceedings, No. 418, dated 3rd October 1894	4,75,13,000
Deduct—	
Demands of Madras and Malabar	20,66,000
Add—	
Probable demand of five taluks of Malabar (Wynaad, Palghat, Ponani, Walavanad and Kurumbranát)	12,68,000
Settlement and other increases as per column 8 of Appendix C to Board's Proceedings, No. 418, dated 3rd October 1894, exclusive of the value of coir in South Canara Rs. (20,000) and inclusive of Rs. 23,000, the probable increases in the Tanjore district in the last three months of fasli 1305	12,06,000
Net result ..	4,79,21,000

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd November 1894, No. 473 :—

Read—again Proceedings of the Board of Revenue (Land Revenue), dated 3rd October 1894, No. 418.

ABSTRACT.—Submitting to Government revised estimate of land revenue receipts for 1894–95 and budget estimate for 1895–96, and promising to submit a further report furnishing the revised and budget estimates under suspended assignments for village service.

Resolution—dated 3rd November 1894, No. 473.

The Board begs to submit to Government its revised estimate of receipts for 1894–95 and budget estimate for 1895–96 under Land Revenue—Suspended assignments for village service —Imperial, as promised in paragraph 2 of the Proceedings read again above.

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
,, Accountant-General.

Read—also Proceedings of the Board of Revenue (Land Revenue), dated 30th November 1894, No. 3606, Routine.

ABSTRACT.—Returning the Civil budget estimate for 1895–96 to Government duly verified

Order—dated 1st January 1895, No. 1, Revenue.

Miscellaneous.

The Village Service Fund budget as well as the budget estimate of suspended assignments submitted by the Board of Revenue will be revised with reference to the following considerations :—

The Government sees no reason for continuing, after fasli 1303, the special Imperial minor head "Suspended assignments for village service." In the letter to the Government of India, dated 20th June 1892, No. 632, the suspension of Government contributions was proposed by this Government to last only for a year, and the year subsequently fixed upon in G.O., dated 23rd September 1893, No. 837, was fasli 1303. This has been accepted by the Government of India which, in the enclosure to its letter read above, contemplates the opening of the special Imperial minor head only for fasli 1303. Accordingly the two items appearing in the Board's budget as suspended assignments for 1894–95 (revised) and 1895–96, viz., 2·13 lakhs and ·12 lakh, respectively, will be struck out.

2. The proceeds of village cess for fasli 1305 have been calculated by the Board on the basis of the figures in its Land Revenue budget. As however under G.O., dated 6th November 1894, No. 773, the additional Land Revenue demand in Malabar for fasli 1305 has been reduced from 7 to 5 lakhs, a corresponding reduction, viz., Rs. 8,977, should be made in the proceeds of village cess. The total estimate of cess collections for fasli 1305 will then be Rs. 22,41,609 *minus* Rs. 8,977 = Rs. 22,32,632 or, in round numbers, Rs. 22·32 lakhs. This amount will accordingly be entered under "VI. Provincial Rates—Village Cess" for 1895–96, the collections for fasli and official years being assumed equal as in the Board's estimates. A like amount will be entered under "Land Revenue—Local" as Government contribution (including quit-rents) instead of 22·42 lakhs, the figure adopted by the Board.

3. With reference to the letter from the Government of India, dated 12th October 1894, No. 5104-A., which will be now communicated to the Board, early orders should be issued to Collectors to carry out in the village and taluk accounts for fasli 1304 and thereafter the improvements suggested in paragraph 6 of the Board's Proceedings read in G.O., dated 28th June 1894, No. 448.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Land Revenue).
„ the Accountant-General.

ORDER—dated 7th January 1895, No. 7, Financial.

The estimates are accepted, as shown in the appendices to these proceedings.

2. The Accountant-General will arrange for crediting to Imperial funds, under *Suspended Assignments*, nothing more than the demand for fasli 1303.

3. In determining the Government contribution to be paid to the Village Service Fund from fasli 1304, particular attention should be paid to the provisions of section 8 of the Madras Village Cess Act (IV of 1893).

(True Extract.)

Ag. Chief Secretary.

To the Revenue Department.
„ Accountant-General.
Editors Table.

APPENDICES.

APPEN

Supplemental budget estimate of

Details.	Budget estimate, 1895-96.		Revised estimate, 1894-95.		Sanctioned estimate, 1894-95.		Accounts, 1893-94.	
1	2		3		4		5	
I. Land Revenue Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspended assignments for village service—Imperial.								
1. Government assignments due for fasli 1303	..		1,27,900		1,27,000			
2. Quit-rents on village service inams due for fasli 1303	..		2,74,100		2,10,000		14,77,943	
3. Government assignments due after fasli 1303	..		..		1,78,000			
Total suspended assignments for village service—Imperial ..		..		4,02,000		5,15,000		..

DIX I.

Land Revenue receipts for 1895-96.

Explanatory remarks.
6
Accounts of 1893-94.—The actuals show an increase of Rs. 66,000 as compared with the revised estimate for the year (Rs. 14,11,000). The increase occurs wholly under quit-rents and is due to the further enfranchisement of inams in the Cuddapah, Anantapur and Madura districts. *Revised Estimate for* 1894-95.—The figure shown against item 1 is the difference between the total amount of fixed contribution payable for the three months, April to June, as shown in column 4 of Appendix E to Board's Proceedings, dated 3rd October 1894, No. 418, and the sum relating to Tanjore in which the Village Cess Act had not been introduced in fasli 1303 (*vide* paragraph 7 of Board's Proceedings, dated 5th October 1893, No. 573). The entry against item 2 is made up of Rs. 2,60,000 realized during the five months, April to August 1894, and of the recoverable arrear balance on 1st September 1894 which is expected to be wholly collected within the current year. The large increase in the revised over the sanctioned estimate under this item is due to the further enfranchisement of inams in the three districts mentioned above. In regard to item 3, the entry of Rs. 1,78,000 in the sanctioned budget represented the saving in the estimated cost of establishments as compared with the old fixed contribution. This being a fictitious amount it is omitted in the revised estimate.

APPENDIX II.

Budget Estimate of the Village Service Fund for 1895–96.

Items.	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.			Budget Estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	RECEIPTS.									
	I. Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Miscellaneous, Local.									
1	Government contribution due prior to and after fasli 1303 ..	3,06,000	5,55,000	8,61,000	1,15,200	4,31,000	* 5,46,200	16,19,000	* 4,12,518	*Item No.* 1.—The figures in columns 3, 4, and 7 represent the differences between the figures in the corresponding columns relating to items 2 and 3.
2	Revenue from village service inams due after fasli 1303 ..	1,66,000	12,05,000	13,71,000	..	11,43,000	11,43,000		..	*Item No.* 2.—The figure in column 7 is the probable collection at 93·63 per cent. of the portion (Rs. 12,21,000) falling due within the official year of an estimated annual demand of Rs. 13,71,000. The last figure is based on the demands of fasli 1302 in districts other than Anantapur, South Arcot, Cuddapah, Ganjám, Madura and Vizagapatam, and on the Collectors' estimates or the assets † taken into account in the sanctioned revision schemes in respect of the six districts specified, as owing to the incomplete state of the enfranchisement in these districts at the time, the demands of fasli 1302 cannot be adopted for fasli 1304. The figure in column 3 represents the difference between the collections at 95·50 per cent. and 93·63 per cent. of the estimated demand of fasli 1304, the former being the average percentage of collections within a fasli year and the latter the percentage of collections within an official year. The figure in column 4 represents the uncollected balance of fasli 1304 and the anticipated collections during the first nine months of fasli 1305.
	Total ..	4,72,000	17,60,000	22,32,000	1,15,200	15,74,000	16,89,200	16,19,000	4,12,518	
	VI. Provincial Rates.									
	Rates and cesses on lands.									
3	Village-cess under Acts IV of 1864 and IV of 1893 ..	4,72,000	17,60,000	22,32,000	2,000	15,74,000	15,76,000	15,50,600	7,51,262	*Item No.* 3.—The estimate in column 7 represents cess collections at 9 pies in the rupee on the collections at 93·63 per cent. of the estimated demand under land revenue, ryotwar and miscellaneous, as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, excluding the demands of Madras and Malabar but including Rs. 1,11,600 ‡ on account of the Wynaad taluk of the latter district. The figure in column 3 represents the cess collections (1) on the difference between the collections at 95·50 per cent. and 93·63 per cent. of the land revenue ryotwar demand adopted for the estimate in column 7 ; and (2) on 95·50 per cent. of the ryotwar demand as per column 15 of Appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar, but inclusive of Rs. 36,000 an account of the Wynaad taluk and a settlement increase of Rs. 1,25,000 in Trichinopoly as per column 4 of appendix C. to the Board's Proceedings already quoted. The figure in column 4 represents cess collection at 9 pies per rupee of the collections at 93·63 per cent. of the estimated ryotwar demand as per column 16 of appendix B. to Board's Proceedings, dated 3rd October 1894, No. 418, exclusive of Madras and Malabar and inclusive of Rs. 11,97,000 § on account of five taluks of Malabar and Rs. 11,83,000 on account of settlement and other increases as per column 8 of appendix C. to the above Board's Proceedings (*vide* explanation under item 5 below as regards the Malabar taluks included in the above calculations).
4	Merah fees, if any	..	..	..	..	..	..		19	
5	Cesses collected over and above land assessment (Malabar) ..	8,000	16,000	24,000	7,800	82,200	90,000		92,595	*Item No.* 5.—The figure in column 7 is the difference between the average annual receipts of the district exclusive of Wynaad and the actuals of the first five months. The figure in column 3 follows the actuals of the corresponding period of 1894–95 and previous years. The figure in column 4 has been calculated on the assumption that the Cess Act will be extended to the Palghat, Ponani, Walluvanad and Kurumbranat taluks on 1st July 1895, and represents the estimated collection of the 10 per cent. cess leviable in the Ernad and Calicut taluks out of which the cost of the establishments in the portions of the district not brought under the operation of the Cess Act will have to be met.
	Miscellaneous, Local.									
6	Revenue from village service inams due prior to fasli 1303 .	..	..	..	25,500	12,500	38,000	400	6,36,439	*Item No.* 6.—The figure in column 7 represents the recoverable arrears on 1st September last, of fasli 1302 and previous faslis, as per land revenue, demand, collection and balance statements.
	Total ..	4,80,000	17,76,000	22,56,000	35,300	16,68,700	17,04,000	15,51,000	14,80,315	
	XII. Interest.									
7	Interest on Government securities	..	..	..	16,400	18,700	35,100		32,814	*Item No.* 7.—The 4 per cent. securities have been converted into 3½ per cent. Securities of the value of Rs. 2,35,000 were sold on 17th September 1894. The remaining securities of the value of Rs. 5,87,400 are expected to be sold shortly. The figure in column 7 represents—
8	Interest on arrears of revenue	..	1,000	1,000	120	80	200	16,400		(1) Interest at 3½ per cent. for the six months ending with the past month on securities of the value of Rs. 5,87,400 ;
	Total ..	..	1,000	1,000	16,520	18,780	35,300			(2) Interest at 3½ per cent. on Rs. 2,35,000 for four months and 16 days ; and
	XXV. Miscellaneous.								2,150	(3) The anticipatory interest obtained on the conversion to 3½ per cent. loan, being the difference between 3½ and 4 per cent. for the period from 1st May last to 1st August next with commission at 2 annas per cent.
	Miscellaneous, Local.									
9	Sale of Government securities	..	..	..	..	8,49,100	8,49,100	16,400	34,964	*Item No.* 8.—The small provision in columns 4 and 7 is due to the suspension of the collection of the revenue from village service inams during fasli 1303.
10	Sundry receipts	400	600	1,000	300	700	1,000		..	
	Total ..	400	600	1,000	300	8,49,800	8,50,100		1,004	*Item No.* 9.—The figure in column 7 represents the par value of the Government securities *plus* premia at 3⅜ per cent. less ⅛ per cent. commission.
	XXXII. Civil Works.								1,004	
	Public Works in charge of Civil Officers.							5,800		
11	Sale of buildings								30	
12	Sale of old materials									
13	Miscellaneous									
14	Refunds	600	400	1,000	180	220	400			
	Total ..	600	400	1,000	180	220	400	5,800	30	
15	Adjusting heads	..	..	..	..	..	..	..	..	
	Total, Revenue and Receipts ..	9,53,000	35,38,000	44,91,000	1,67,500	41,11,500	42,79,000	31,92,200	19,28,831	
	Deduct—Receipts of Malabar	8,000	16,000	24,000	7,800	82,200	90,000	..	..	
	Total, Receipts for the other parts of the Presidency ..	9,45,000	35,22,000	44,67,000	1,59,700	40,29,300	41,89,000	..	..	

Note.—The figures relating to receipts in columns 6 and 7 practically represent transactions of three and nine months, respectively, of the official year, there being no kists in July and August.

* Includes contribution for fasli 1303 on account of Tanjore.

† Anantapur .. .. Rs. 1,02,000 | South Arcot .. .. 37,000 | Cuddapah .. .. .. 1,77,000 | Ganjám .. .. .. 24,000 | Madura .. .. .. 84,000 | Vizagapatam 37,000

‡ Represents the portion falling due within the nine months of an annual demand of Rs. 1,47,000 for the taluk.

§ Represents the portion falling due within the nine months of the annual demand of Rs. 12,68,000 as shown below :—

	Rs.		Rs.
Palghat	2,97,000	Wynaad	1,47,000
Ponani	3,31,000		
Walluvunad	2,62,000	Total ..	12,68,000
Kurumbranat	2,31,000		

Budget Estimate of the Village Service

Items.	Budget heads.	Budget estimate, 1895-96.			Revised estimate, 1894-95.			Budget estimate, 1894-95.	Accounts, 1893-94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1. Refunds and Drawbacks—Village Service Fund (Local).									
	Provincial Rates.									
	Village cess									
	Merah fees									
	Cesses (Malabar)	2,000	6,800	8,800	1,700	300	2,000	1,000	* 64,278	*Item No.* 1.—The small provision for 1894-95 is due to the suspension of the collection of the cess and the revenue from inams during fasli 1303. The provision for 1895-96 follows the actuals of 1892-93.
	Revenue from village service inams due prior to fasli 1303.									
	Land Revenue.									
	Revenue from village service inams due after fasli 1303..	700	4,500	5,200	..	..	..	..	..	*Item No.* 2.—The budget provision on account of clerks in Collectors' offices has been made under "Adjusting heads" as the cost of the establishment is met in the first instance from Provincial funds. The amounts provided for these clerks and the clerks in taluk offices and for the contribution towards the one-fourth extra cost of the Local Fund Audit establishments represent the differences between the total annual charges under the several heads and the portions debitable to the Pound fund. The provision in column 7 for additional establishments for Nellore is made on the assumption that the revision scheme now under the consideration of Government will come into force from 1st December next, the total annual increase anticipated from the revision being Rs. 9,000. The provision of Rs. 20,000 for the payment of arrear salaries has been made with reference to the provision made by Collectors in their revised estimates. The details for the provision of Rs. 60,000 in column 5 for additional village establishments will be found in Appendix B.
	Total ..	2,700	11,300	14,000	1,700	300	2,000	1,000	64,278	
2	3. Land Revenue (Local).									
	Allowances to District and Village Officers.									
	Special fund establishments in Collectors' offices	..	..	..	..	..	..			
	Rate of pay: Rs. 1 on 35, 6 ,, 30, 9 ,, 25, 5 ,, 20, 19 ,, 15 — Number 1894-95: No. 40 — Number 1895-96: No. 40 — Clerks on Rs. 50 or less ..	..	..	..	..	..	..			
	Special Fund Establishments in Taluk Offices.									
	4 on 10, 15 ,, 12, 122 ,, 15 — 141 — 141 — Clerks on Rs. 50 or less ..	5,760	17,340	23,100	..	13,500	..	46,69,060†	44,14,242‡	
	Village Establishments.									
	Annual cost: Rs. 12,73,871 — Number 1894-95: 14,903 — Number 1895-96: 14,903 — Karnams									
	29,376 — 388 — 388 — Assistant karnams									
	9,76,868 — 16,671 — 16,671 — Village munsifs									
	1,49,424 — 2,342 — 2,342 — Joint monigars									
	10,26,792 — 25,552 — 25,552 — Vettis									
	9,98,942 — 24,979 — 24,979 — Talayaris (inclusive of ghat and road talayaris).	11,35,740	34,07,160	45,42,900	..	26,50,000	..			
	84,726 — 2,006 — 2,006 — Nirgantis (permanent) inclusive of channel superintendents, maistries and lascars.									
	2,880 — 120 — 120 — Nirgantis (temporary) ..									
	45,42,879 — 86,961 — 86,961									
	Anticipated increase owing to the revision of village establishments in Nellore.	..	..	..	..	2,500	..			
	Arrear payments for faslis 1301 and 1302 in Anantapur ..	..	..	..	..	75,000	..			
	Provision for payment of arrear salaries in other districts.	..	..	..	..	20,000	..			
	Difference between the increases expected from the revision of village establishments in Tanjore, Nellore, Bellary, Nilgiris and Malabar and the probable savings from the revision in Kurnool.	14,500	45,500	60,000	..	..	..			
	Total of allowances ..	11,56,000	34,70,000	46,26,000	..	27,61,000	..	46,69,060†	44,14,242‡	

* Includes contingencies, stationery and charges of printing at private presses.

Fund for 1895-96—*cont.*

* Includes Rs. 54,639 refunded to land revenue on account of over-credits to cess between faslis 1275 and 1298 in Kurnool.
† Includes charges under contingencies, 30. Stationery and Printing and adjusting heads.
‡ Includes contingencies, stationery and charges of printing at private presses.

Budget Estimate of the Village Service Fund for 1895–96—*cont.*

Items.	Budget heads.	Budget estimate, 1895–96.			Revised estimate, 1894–95.			Budget estimate, 1894–95.	Accounts, 1893–94.	Explanatory Remarks.
		First three months.	Last nine months.	Total.	Actuals of the first five months.	Estimate for the last seven months.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	EXPENDITURE—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Contingencies.									
2 *cont.*	Contingencies subject to detailed audit	1,300	2,700	4,000	..	4,000	..	..	..	
	,, not subject to detailed audit									
	Total ..	11,57,300	34,72,700	46,30,000	..	27,65,000	..	* 46,69,000	†44,14,242	
3	* 30. Stationery and Printing.									
	Printing at private presses	100	400	500	..	400	..	..	..	
	Stationery purchased in the country	100	400	500	..	500	..	..	..	
	Total ..	200	800	1,000	†18,74,700	†27,65,900	†46,40,600	..	..	
4	45. Civil works.									
	Civil buildings.									
	Original works	2,000	4,500	6,500				13,000	5,659	*Item No.* 4.—The figure in column 8 represents the amount of the sanctioned estimate. A reduced grant has been provided for 1895–96, as the expenditure on village chavadis will in future be restricted to cases of absolute necessity.
	Repairs	3,000	10,000	13,000	2,600	25,400	28,000	15,000	9,620	
	Miscellaneous	..	500	500				..	589	
	Total ..	5,000	15,000	20,000	2,600	25,400	28,000	28,000	15,868	
5	Adjusting heads.									
	Contributions to Provincial.									
	For controlling and audit establishments in the Presidency.	3,000	8,000	11,000	..	11,000	11,000	..	10,652	*Item No.* 5.—*Vide* remarks against item 2 above and in the column of remarks in the Cattle Pound fund budget estimate for 1895–96.
	,, pay of local audit clerks and of Special fund clerks in Collectors' offices.	3,000	9,000	12,000	4,800	7,000	11,800	..	10,473	
	,, pensions of audit clerks in Collectors' offices and Special fund clerks in Taluk offices.	1,500	4,300	5,800	..	3,400	3,400	..	..	
	,, printing at the Government Presses	250	750	1,000	100	1,000	1,100	..	792	
	,, repayment of Provincial loans	..	..	..	..	..	..	..	72,850	
	Contributions to other Local Funds.									
	For travelling allowance of local audit clerks	50	150	200	..	100	100	..	134	
	Total ..	7,800	22,200	30,000	4,900	22,500	27,400	..	94,901	
	Grand Total of Expenditure ..	11,73,000	35,22,000	46,95,000	18,83,900	28,14,100	46,98,000	46,98,000	45,89,289	
	Deduct—charges of Malabar appertaining to parts in which the Cess Act is not or will not be in force.	26,000	31,000	57,000	42,500	60,500	1,03,000	..	98,030	
	Total of charges appertaining to other parts of the Presidency.	11,47,000	34,91,000	46,38,000	18,41,400	27,53,600	45,95,000	..	44,91,259	

* This head which is found in the form prescribed by Government does not appear in the form sent by the Accountant-General, nor has it been adopted in the civil budget estimates as one of the heads of expenditure of the Village Service fund.
† Totals of the actuals and estimates under 3. Land Revenue and 30. Stationery and Printing.

* Includes charges under contingencies, and 30. Stationery and Printing and Adjusting heads.
† Includes contingencies, stationery and charges of printing at private presses.

APPENDIX III.

RECEIPTS of the Village Service Fund as exhibited in the Civil Estimates under I.—Land Revenue and VI.—Provincial Rates.

	Actuals, 1890–91	Actuals, 1891–92	Actuals, 1892–93	1893–94. Budget.	1893–94. Revised.	1893–94. Actuals.	Budget, 1894–95. First three months.	Budget, 1894–95. Last nine months.	Budget, 1894–95. Total.	Revised, 1894–95. First three months.	Revised, 1894–95. Last nine months.	Revised, 1894–95. Total.	Budget, 1895–96.
I.—LAND REVENUE.													
RECEIPTS.													
Imperial share.													
Gross Land Revenue Collections	485·12	442·26	515·79	515·60	534·02	548·84			537·16			552·19	559·69
Deduct—Local Funds Act V of 1884—													
Rents of Fisheries—Local	1·10	·92	·99	1·00	1·04	1·06			1·00			1·10	1·10
Rents of escheated and other lands	·06	·13	·20	·10	·16	·11			·20			·10	·10
Total ..	1·16	1·05	1·19	1·10	1·20	1·17			1·20			1·20	1·20
Deduct—Village Service Fund—													
Government contribution to Village Service Fund	9·83	9·04	9·61	8·85	4·20	4·12	(*a*) 1·15	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on enfranchised inams	..	..	..	..	..	..	..	10·00	10·00	..	11·43	11·43	13·71
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(*d*) 22·32
Deduct—Suspended Assignments—													
Government Contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Deductions ..	10·99	10·09	10·80	9·95	19·51	20·06			22·54			22·11	23·52
Net Land Revenue Divisible ..	474·13	432·17	504·99	505·65	514·51	528·78			514·62			530·08	536·17
Provincial Share—one-fourth ..	118·53	108·04	126·25	126·41	128·62	132·20			128·66			132·52	134·04
Imperial Share—three-fourths ..	355·60	324·13	378·74	379·24	385·89	396·58			385·90			397·56	402·13
Add—Suspended Assignments—Imperial—													
Government contribution	..	..	..	..	5·21	5·20	1·27	1·78	3·05	1·28	..	1·28	..
Quit-rent on enfranchised inams	..	..	..	..	8·90	9·57	2·10	..	2·10	2·74	..	2·74	..
Total Addition ..	..	..	..	..	14·11	14·77	3·37	1·78	5·15	4·02	..	4·02	..
Total Imperial ..	355·60	324·13	378·74	379·24	400·00	411·35			391·11			401·58	402·13
Transfers from Imperial to Provincial ..	21·93	41·46	33·09	32·54	32·50	32·48			28·67			29·78	32·91
Net Imperial ..	333·67	282·67	345·65	346·70	367·50	378·87			362·44			371·80	369·22
VILLAGE SERVICE FUND.													
I.—Land Revenue—Local—													
Government contributions	9·83	9·04	9·61	8·85	4·20	4·12	(*a*) 1·15	5·04	6·19	1·15	4·31	5·46	8·61
Quit-rent on inams	..	..	..	..	..	..	..	(*a*) 10·00	10·00	..	11·43	11·43	13·71
Total ..	9·83	9·04	9·61	8·85	4·20	4·12	1·15	15·04	16·19	1·15	15·74	16·89	(*d*) 22·32
VI.—Provincial Rates—Local—													
Cesses on lands	22·05	20·64	26·90	27·40	8·00	8·44	(*b*) ·09	15·42	15·51	(*b*) ·10	16·56	16·66	22·56
Quit-rent on inams	10·22	8·39	12·17	13·69	5·40	6·36	..	(*c*) ..	..	(*b*) ·25	(*b*) ·13	(*b*) ·38	..
Total ..	32·27	29·03	39·07	41·09	13·40	14·80	·09	15·42	15·51	·35	16·69	17·04	22·56
Grand Total Village Service Fund excluding interest and other miscellaneous receipts.	42·10	38·07	48·68	49·94	17·60	18·92	1·24	30·46	31·70	1·50	32·43	33·93	44·88

N.B.—1. All collections on account of Village Cess were suspended for fasli 1303 (1st July 1893 to 30th June 1894).
2. Quit-rents on inams were realised as usual, but credited to *Imperial* under "*Suspended Assignments.*"
3. The usual contributions from Government for Village Service Establishments were not made, but the amounts were retained under Imperial under "*Suspended Assignments.*"

(*a*) Government contribution to the Village Service Fund for Tanjore continued to be paid throughout fasli 1303, as the new Act (IV of 1893) was not introduced in the district until 1st July 1894.

(*b*) Arrears not realised in previous years.

(*c*) Quit-rents on inams have been transferred from *VI.—Provincial Rates* to *I.—Land Revenue—Local*, from 1st July 1894, under the orders of the Government of India.

(*d*) From fasli 1304 the Government contribution (including quit-rents and all other miscellaneous receipt of the Fund) will be equal to the Village Cess raised under the new Act.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 7th January 1895, No. 7.

JANUARY.

Budget Estimates.

Passing orders on — for 1895–96 of the Village Service Fund and Suspended Assignments.

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