Financial (1895) Department.

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G.O., No 995

Dated 12th Dec 1895

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13/14

[Despatch Abstract.]

BUDGET ESTIMATE.-

Accepting the ----of receipts under Land Revenue and other items under the control of the Board of Revenue (Land Revenue) for 1896-97.

[F]

Entered in Budget Register.

18/12/95 Date

18/12/1895.

18/12/1895.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
8R	286		13-3-96				

No. 995, FINANCIAL, 12TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

G.O., No. 785, Revenue, dated 2nd December 1895.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 351, dated 30th September 1895:—

Resolution—No. 351, dated 30th September 1895.

The Board resolves to submit to Government the revised estimates for 1895–96 and the budget estimates for 1896–97 for all heads of receipts under its control.

2. *Accounts of* 1894–95.—The difference between the actuals of 1894–95 and the revised estimate for the same year under Land Revenue proper, excluding Suspended assignments for village service, has already been explained in paragraphs 4 to 7 of Board's Proceedings, dated 27th June 1895, No. 211. The difference between the revised estimate (Rs. 4,02,000) and actuals (Rs. 4,11,000) under Suspended assignments for village service is small and calls for no special remarks.

3. *Revised estimate for* 1895–96—*Land Revenue Shared and Local, Miscellaneous*,—*Village Service fund.*—The actual collections of the first five months amounted to Rs. 1,34,72,000 and to this has to be added the probable realizations in the remaining seven months.

The probable current demand of fasli 1305 and the portion thereof falling due in the seven months are shown in Appendix B. The Board has generally accepted the demand of ryotwar and miscellaneous revenue fixed by Collectors with reference to the prospects of the season. In the districts noted on the margin, however, their figures require alteration. The Collector of Gódávari estimates the increase due to the enhancement of the water-rate at only Rs. 25,000 (excluding Rs. 75,000 being the increase from the revision of settlement), on the ground that in a large number of cases applications for relinquishment of water have been presented on account of such enhancement. The Board considers that, after making due allowance for this cause, the net increase is much under-estimated. In paragraph 3 of Board's Proceedings, dated 16th March 1895, No. 69 (Settlement), it was estimated that the enhancement of the water-rate would bring in an increase of 5·89 lakhs on the extent irrigated in fasli 1303. From a special report since received from the Collector, the Board observes that applications for relinquishment of water affect 76,936 acres, but that water has been newly applied for to irrigate 21,503 acres, giving a net decrease of 55,433 acres involving a falling-off in revenue of 2·77 lakhs. Adding to this latter figure Rs. 82,000 being the amount estimated by the Collector as likely to be remitted on the poorer class of irrigated lands which cannot bear the enhanced water-rate, the total loss of revenue will be 3·59 lakhs, so that the net increase during the year comes to 2·30 lakhs. The Collector's demand will, therefore, be raised by Rs. 2,05,000. The Collector of Tinnevelly estimates the demand for the current fasli at the figure adopted by the Board in framing the budget estimate, but this appears to the Board now to be too sanguine in view of the state of the present season, following as it does a very unfavourable year. The Board has therefore reduced the demand to 26 lakhs which is approximately the average demand of faslis 1299, 1301, 1303 and 1304. Faslis 1300 and 1302 are omitted as they were exceptionally bad years. In Malabar the Collector has added only Rs. 1,12,864 as the increase to be expected

	Collector's figure. Rs.	Board's figure. Rs.
Gódávari	47,00,000	49,05,000
Tinnevelly	27,12,000	26,00,000
Malabar	21,05,000	24,92,000

(i) Increase due to the introduction of Revenue Settlement—

	Lakhs.
Gódávari	·75
Tanjore	·44
Trichinopoly	3·45
Malabar	5·0
Total ...	9·64

		Lakhs.
(ii) Increase due to enhancement of water-rate—		
Gódávari		2·30
Kistna		3·44
Total ...		5·74
(iii) Receipts from sale of—		
Waste lands in Kistna ...		2·36
Government gardens in Tanjore		·55
Total ...		2·91
Total revenue from special items ...		18·29

from the introduction of settlement rates, but the Board adheres to its original estimate of this increase, namely, 5 lakhs, on the assumption that the settlement scheme will be sanctioned in time to admit of the new rates being introduced during the current fasli year. The total probable demand of fasli 1305 for the Presidency under Ryotwar and Miscellaneous is estimated at 503·11 lakhs which includes the special items marginally noted.

The total probable current demand for the fasli under all items of land revenue comes to Rs. 5,60,88,000, of which Rs. 4,40,24,000 will fall due in the seven months September 1895 to March 1896. Adding to this the opening balance on 1st September 1895 which amounted to Rs. 4,99,000, the total probable demand amounts to 445·23 lakhs. The probable collections out of this demand have been fixed with reference to the percentage of collections to demand attained in each district in March 1895 except in regard to a few districts affected by unfavourable season in the past year for which a higher percentage has been adopted on the assumption that during the current year the season will be normal. In Trichinopoly the Collector proposes to adopt 80 per cent. as against 93 per cent. attained in March 1894, in view of the fact that the settlement increase for both the faslis (1304 and 1305) will have to be collected in the seven months. But the Board considers that 87 per cent. may well be adopted. The total probable collections in the Presidency for the seven months will then amount to Rs. 4,21,34,000 (or about 94·6 per cent. of the demand) as shown in column 16 of Appendix D. Adding to this the collections made during the first five months, or Rs. 1,34,72,000, the revised estimate will be fixed at 556·06 * lakhs in round figures. This estimate is 2·43 lakhs less than that reported to Government in Board's Proceedings, dated 30th August 1895, Mis. No. 4361. The decrease is due almost entirely to the settlement increase in the Trichinopoly district being reckoned by the Collector to be 2·89+3·45 or 6·34 lakhs for faslis 1304 and 1305 as against 4·50+4·50 or 9 lakhs as computed by the Board.

		Rs.
* Land Revenue—		
Total shared		5,33,65,000
Miscellaneous, Local—		
Village Service fund		22,41,000
Total ...		5,56,06,000

4. *Budget estimate for* 1896-97.—If the above revised estimate is approved, the probable balance on 1st April 1896 will be Rs. 23,89,000. Adding to this the probable current demand for the year as shown in column 9 of Appendix C (Rs. 5,65,62,000), the total demand will be 589·51 lakhs which includes the special items noted in the margin. Assuming that the opening balance given above and the portion of the current demand falling due in the first three months (column 4 of Appendix C) will be fully realized, and adopting the same percentages of collections as for the current year for the current demand accruing in the last nine months, except for Trichinopoly and Tinnevelly, for which 90 per cent. will be taken as proposed by the Collectors concerned, the budget estimate will be fixed at 567·20 lakhs. Deducting from this 22·93 lakhs on account of Government

		Lakhs.
(i) Increase due to the accrual of settlement increments in—		
Vizagapatam		·03
Tanjore		·41
Trichinopoly		·56
Malabar		2·0
Total ...		3·0
(ii) Increase expected from extension of irrigation or cultivation in—		
Ganjám		·10
Gódávari		2·0
Kistna		1·0
South Arcot		·05
Total ...		3·15
(iii) Receipts from sale of waste lands in—		
Kistna		1·0
Total of the special items ...		7·15

assignments (computed as shown in the remark column of Detailed Account 1-B in Appendix A), the remainder to be entered under Land Revenue Total Shared is 544·27 lakhs.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department, with Appendix A in manuscript.
„ all Collectors.
„ the Accountant-General, with Appendix A in manuscript.

Read—Proceedings of the Board of Revenue (Land Revenue), R. No. 3102, dated 19th November 1895.

Abstract.—Submitting to Government a statement showing the receipts under the several heads of revenue during the first and second half years, 1892-93, 1893-94 and 1894-95.

Order—No. 785, Revenue, dated 2nd December 1895.

Land Revenue No. 36.

The Board fixes the revised and budget estimates of receipts under I. Land Revenue (*shared*) for the current and ensuing years at Rs. 533·65 and Rs. 544·27 lakhs, respectively, on the supposition that new settlement rates will be levied in a portion of the Malabar district during the current fasli. But as the Government considers it unlikely that the new rates will be introduced before the close of the next official year, the Board's estimates of demand for the two years will be reduced accordingly and the revised and budget estimates of receipts fixed at Rs. 529·35 and Rs. 538 lakhs, respectively.

2. As the estimates framed at this period of the year must be largely conjectural, the Board will be requested to arrange for a careful examination of the figures towards the middle of February and the submission of a report before the end of that month showing alterations rendered necessary in the light of information then available.

3. The Board's estimates under "Village Service Fund" will be dealt with separately.

4. The estimates under the other heads are approved and will be transferred to the Financial Department.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

Order—No. 995, Financial, dated 12th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

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

[Appendix.

APPENDIX I.

RECEIPTS.

I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
SHARED.		RS.	RS.	RS.	RS.
Ordinary Revenue	IA	5,36,24,000	5,25,65,000	5,35,47,000	5,33,84,386
Sale of Government Estates		..	(*a*) 55,000	2,400	2,303
Sale-proceeds of waste Lands and Redemption of Land-tax		1,13,100	2,49,100	13,100	43,846
Rents, &c., of Fisheries		(*d*) 10,000	8,000	..	5,223
Miscellaneous	IB	52,900	57,900	54,500	53,119
TOTAL SHARED		(*c*)5,38,00,000	(*b*)5,29,35,000	5,36,17,000	5,34,88,877
Deduct—PROVINCIAL SHARE—ONE-FOURTH		*1,34,50,000*	*1,32,34,000*	*1,34,04,000*	*1,33,72,219*
IMPERIAL SHARE—THREE-FOURTHS		4,03,50,000	3,97,01,000	4,02,13,000	4,01,16,658
SUSPENDED ASSIGNMENTS FOR VILLAGE SERVICE—IMPERIAL	IC	..	6,000	..	4,10,767
		4,03,50,000	3,97,07,000	4,02,13,000	4,05,27,425
TRANSFERS TO PROVINCIAL		..	..	— 32,75,000	..
		..	..	3,69,38,000	..
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (transferred to XXIX—Irrigation—Major Works. See page 27)		..	..	*65,90,000*	..
TOTAL IMPERIAL		..	..	3,03,48,000	..
PROVINCIAL.					
PROVINCIAL SHARE AS ABOVE		1,34,50,000	1,32,34,000	1,34,04,000	1,33,72,219
TRANSFERS FROM IMPERIAL		..	..	32,75,000	..
TOTAL PROVINCIAL		..	..	1,66,79,000	..

DETAILED ACCOUNT NO. IA.—LAND REVENUE—Ordinary Revenue.

SHARED.				
Peishcush on Permanently-settled Estates	50,46,000	50,05,000	50,07,000	..
Shrotriem Jodi (*a*)	7,38,000	7,40,000	7,26,000	..
Ryotwar and Miscellaneous	4,78,40,000	4,68,20,000	4,78,14,000	..
TOTAL	5,36,24,000	5,25,65,000	5,35,47,000	5,33,84,386

DETAILED ACCOUNT NO. IB.—LAND REVENUE—Miscellaneous.

SHARED.				
Process Service Fees	35,400	35,400	35,400	37,745
Fines and Forfeitures of Revenue Courts	1,500	1,500	1,300	1,528
Receipts from Quarries and Minor Mineral Products	3,200	(*e*) 3,200	3,200	1,835
Rents of Railway class C. Land	4,600	4,600	4,600	4,183
Receipts of the Survey Department	8,200	(*f*) 13,200	10,000	7,828
Interest on Suspended Land Revenue	..	..	..	..
TOTAL SHARED	52,900	57,900	54,500	53,119

DETAILED ACCOUNT NO. IC.—LAND REVENUE—Suspended Assignments for Village Service.

IMPERIAL.				
Government Assignments due for fasli 1303	..	..	..	89,397
Quit-rents on Village Service Inams due for fasli 1303	..	6,000	..	3,21,370
TOTAL	..	6,000	(*b*) ..	4,10,767

(*a*) Land Revenue realized from the holders of villages held at a favourable rate of assessment.
(*b*) Provided under Land Revenue, Miscellaneous, Local.

EXPLANATORY REMARKS.

(*b*) The *Revised* estimate under Land Revenue (*shared*) shows a decrease of Rs. 6·82 lakhs as compared with the *Budget* estimate for the current year. This is due mainly to the following causes:—

	LAKHS.
(1) (*a*) Large relinquishments of water, (*b*) smaller extension of irrigation than was anticipated, and (*c*) to anticipated remission of the additional water-rate in respect of certain poorer lands in Gódávari	— 3·50
(2) The same causes in Kistna	— 2·50
(3) Fall in the demand in Tinnevelly owing to the state of the season	— 2·00
(4) Fall in Malabar due to omission of settlement increase	— 5·00
(5) Fall in the arrear balance at the beginning of the year	— 2·27
	— 15·27
Partially counterbalanced by	
(6) Increase in Kistna expected from the sale of certain waste lands newly brought under irrigation	+ 2·36
(7) Do. in Tanjore expected from the sale of certain Government garden lands	+ ·55 (*a*)
(8) Do. in Trichinopoly due to introduction of new settlement rates	+ 3·54
(9) Do. expected from improvement in collections	+ 2·00
	+ 8·45
	— 6·82

(*c*) The increase of Rs. 8·65 lakhs in the *Budget* estimate for 1896-97 as compared with the revised estimate for the current year is due mainly to the following causes:—

	LAKHS. RS.	LAKHS. RS.
(i) Increase due to accrual of settlement increments in—		
Vizagapatam	·03	
Tanjore	·41	
Trichinopoly	·56	
		+ 1·00
(ii) Increase expected from extension of irrigation or cultivation in—		
Ganjám	·10	
Gódávari	2·00	
Kistna	1·00	
South Arcot	·05	
		+ 3·15
(iii) Receipts from sale of waste lands in Kistna		+ 1·00
(iv) Increase in Tinnevelly (*vide* item 3 above)		+ 2·00
(v) Increased demand and better collection in certain districts		+ 1·50
		+ 8·65

(*d*) *Rents, &c., of fisheries.*—The estimates are those framed by the Collector of Tinnevelly.
(*e*) *Receipts from quarries, &c.*—The actuals of the first five months already amount to Rs. 2,487. The budget estimate for the current year is therefore retained.
(*f*) *Receipts of the Survey department.*—The actuals of the first five months have already amounted to Rs. 7,800. Assuming that the amount which came in during the last seven months of the past year will be realised in the corresponding period of the current year, the revised estimate is fixed at Rs. 13,200.

RECEIPTS.

XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	
Interest on Arrears of Revenue	XIIB			42,000		
TOTAL IMPERIAL ..						
PROVINCIAL.						
Interest on Provincial Loans and Advances	XIID			1,65,560		
TOTAL PROVINCIAL ..						

DETAILED ACCOUNT No. XIIB.—INTEREST—Interest on Arrears of Revenue.

IMPERIAL.						
Land Revenue		18,000	18,000	36,000	35,068	*Interest on arrears of land revenue.*—The actuals of the first four months of the current year under this head amounted to only Rs. 3,288 against Rs. 9,815 realised in the corresponding period of the past year. The Collectors' estimates for the entire year aggregate Rs. 18,000 which is accepted, having regard to the fact that the arrears relating to past faslis have been considerably reduced, and that no interest is chargeable on ryotwar and miscellaneous revenue in the year in which it falls due.
Salt				200		
Excise				5,600		
Opium				100		
Assessed Taxes				100		
TOTAL IMPERIAL ..				42,000		

XXIII.—STATIONERY AND PRINTING.

Stationery and Printing	26,300	26,300	29,000	28,836	The estimates have been framed with reference to the actuals of 1894–95. In the case of 'Sale of Acts and Books', however, the actuals of the first four months of the current year being Rs. 3,577, thrice the amount or Rs. 11,000 in round numbers has been adopted.

DETAILED ACCOUNT No. XXIIIB.—STATIONERY AND PRINTING—Sale of Gazettes, &c.

PROVINCIAL.				
Subscription to Gazettes, &c.—Collectorate Presses	6,500	6,500	6,500	6,725
Sale of Acts and Books, &c.—Collectorate Presses	11,000	11,000	7,000	12,506
TOTAL ..	17,500	17,500	13,500	19,231

DETAILED ACCOUNT No. XXIIIC.—STATIONERY AND PRINTING—Other Press Receipts.

PROVINCIAL.				
Private work done by Government or Jail Presses—Collectorate Presses	8,000	8,000	15,000	8,798
Advertisements and Miscellaneous—Collectorate Presses	800	800	500	807
TOTAL ..	8,800	8,800	15,500	9,605

XXV.—MISCELLANEOUS.

IMPERIAL.				
Pearl Fishery Receipts	..	..	..	16
PROVINCIAL.				
Pearl Fishery Receipts	..	..	..	16

DETAILED ACCOUNT No. XXVF.—MISCELLANEOUS—Miscellaneous.

PROVINCIAL.				
Sale of wild animals destroyed	4,000	4,000	4,000	3,725

Main heads of Revenue.	First six months.			Last six months.			Total.			Actuals of the first six months of 1895-96.
	1892-93.	1893-94.	1894-95.	1892-93.	1893-94.	1894-95.	1892-93.	1893-94.	1894-95.	
I. Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	1,51,27,977	1,47,82,446	1,46,44,453	3,52,83,324	3,79,32,823	3,87,39,933	5,04,11,301	5,27,15,269	5,33,84,386	1,29,13,022
Sale of Government estates	6,107	22,580	..	225	21,504	2,303	6,332	44,084	2,303	518
Sale-proceeds of waste lands and redemption of land tax	7,544	4,191	22,362	7,016	20,310	21,484	14,560	2,4501	43,846	10,337
Rents, &c., of fisheries	73	310	5,141	85	146	82	158	456	5,223	12,969
Miscellaneous.										
Process service fees	14,461	19,269	19,864	27,936	24,627	17,881	42,397	43,896	37,745	13,002
Fines and forfeitures of Revenue Courts..	491	501	1,163	289	737	365	780	1,238	1,528	638
Receipts from quarries and minor mineral products	2,117	802	964	896	2,746	871	3,013	3,548	1,835	2,585
Rents of Railway class C lands	5,297	2,460	2,566	1,673	1,735	1,617	6,970	4,195	4,183	2,150
Recoveries of overpayments in previous years	2,155	..	..	2	..	..	2,157	..	..	..
Receipts of the Survey Department ..	2,744	3,212	3,043	8,255	37,830	4,785	10,999	41,042	7,828	9,976
Interest on suspended Land Revenue ..	..	189	..	..	..	..	..	189	..	..
Total, Miscellaneous ..	27,265	26,433	27,609	39,051	67,675	25,519	66,316	94,108	53,119	28,351
Total, Land Revenue, shared ..	1,51,68,966	1,48,35,960	1,46,99,556	3,53,29,701	3,80,42,458	3,87,89,321	5,04,98,667	5,28,78,418	5,34,88,877	1,29,65,197
Land Revenue—										
Suspended assignments for Village Service, Imperial	..	..	2,84,232	..	1,476,943	1,26,535	..	14,76,943	4,10,767	5,077
Land Revenue, Miscellaneous, Local—										
Village Service Fund—										
(*a*) Revenue from Village Service Inams.	2,38,635	2,53,093	1,15,302	7,22,372	1,59,403	17,77,322	9,61,007	4,12,496	18,92,624	6,51,669
(*b*) Receipts credited to Land Revenue, Local or Provincial rates	3,09,154	4,89,760	28,612	9,08,019	1,47,104	5,337	12,17,173	6,36,864	33,949	
XII-B. Interest on arrears of Land Revenue ..	21,140	19,092	14,696	28,424	17,850	20,372	49,564	36,942	35,068	4,849
XXIII. Stationery and Printing—										
Subscription to Gazettes, &c.	2,483	2,507	2,368	3,854	4,121	4,357	6,337	6,628	6,725	2,366
Sale of Acts and Books, &c.	1,740	3,595	3,596	3,515	5,133	8,910	5,255	8,728	12,506	5,650
Private work done by Government or Jail Presses	3,880	3,828	3,785	10,832	11,097	5,013	14,712	14,925	8,798	3,069
Advertisements and Miscellaneous	406	305	294	330	278	513	736	583	807	744
Total ..	8,509	10,235	10,043	18,531	20,629	18,793	27,040	30,864	28,836	11,829
XXV. Miscellaneous—										
Pearl Fishery receipts	31	413	32	99	..	..	130	413	32	8
Sale of skins of wild animals destroyed ..	2,287	1,844	1,929	1,559	1,811	1,796	3,846	3,655	3,725	2,497

APPENDIX III (as submitted by the Board).

STATEMENT showing the demand of fasli 1305 and the portion thereof falling due in the seven months—September 1895 to March 1896.

[In thousands of rupees].

Districts.	Peishcush on permanently-settled estates.			Shrotriem jodi.			Ryotwar and miscellaneous demand including Government contribution to the village service Fund and revenue from village service inams.							Demand adopted for fasli 1305.	Deduct portion due in the five months —April to June 1896 and July and August 1895.	Balance.	Total demand falling due in the seven months—Sept. 1895 to March 1896 (colums 4, 7 and 17).
	Demand for the fasli year.	Deduct portion due in the five months, —April to August.	Balance.	Demand for the fasli year.	Deduct portion due in the five months —April to August.	Balance.	Fasli 1299.	Fasli 1300.	Fasli 1301.	Fasli 1302.	Fasli 1303.	Fasli 1304.	Average demand.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	4,31	82	3,49	25	..	25	8,20	8,31	8,34	8,74	8,97	8,84	8,57	8,90	40	8,50	12,24
Vizagapatam	9,63	3,34	6,29	56	..	56	4,69	5,12	3,99	5,95	6,08	5,84	5,28	6,15	31	5,84	12,69
Gódávari	7,32	2,04	5,28	52	..	52	41,88	43,46	44,36	46,01	45,91	46,00	44,60	49,05	2,83	46,22	52,02
Kistna	2,92	1,10	1,82	32	..	32	47,40	48,88	49,01	50,10	52,22	51,81	49,90	57,72	2,50	55,22	57,36
Nellore	3,96	1,36	2,60	82	39	43	21,94	21,56	14,50	23,91	23,71	24,21	21,64	24,21	10,94	13,27	16,30
Cuddapah	..	..	..	40	..	40	19,88	18,39	16,44	20,78	20,86	19,93	19,38	20,90	..	20,90	21,30
Anantapur	..	..	..	14	..	14	9,74	9,26	6,35	11,76	11,09	10,52	9,79	10,98	..	10,98	11,12
Bellary	..	..	..	13	1	12	15,84	15,99	8,86	16,18	16,79	15,95	14,93	15,95	2,05	13,90	14,02
Kurnool	..	..	..	11	..	11	16,56	16,42	14,33	17,06	16,86	16,85	16,35	16,86	..	16,86	16,97
Madras	..	..	..	..	..	..	77	77	76	78	79	80	78	77	22	55	55
Chingleput	1,02	64	38	69	17	52	16,07	13,54	11,81	15,11	17,82	17,45	15,30	17,45	4,36	13,09	13,99
North Arcot	4,76	1,69	3,07	27	3	24	23,49	23,21	18,17	23,81	24,46	23,14	22,71	24,08	3,04	21,04	24,35
South Arcot	8	5	3	22	8	14	36,71	37,53	38,14	37,86	41,28	41,74	38,88	41,74	10,43	31,31	31,48
Tanjore	31	9	22	1,25	47	78	45,30	45,50	45,18	45,08	52,63	56,88	48,43	56,88 + 99†	27,37	30,50	31,50
Trichinopoly	52	21	31	11	..	11	15,54	15,69	15,55	15,33	16,07	18,33	16,09	18,89	..	18,89	19,31
Madura	7,55	3,15	4,40	60	30	30	16,72	16,58	16,99	15,79	18,94	17,60	17,10	17,35	8,68	8,67	13,37
Tinnevelly	3,07	1,89	1,18	54	27	27	25,38	21,57	27,27	22,69	27,16	24,13	24,70	26,00	13,00	13,00	14,45
Coimbatore	28	7	21	3	1	2	28,81	28,31	28,70	28,52	29,40	28,94	28,78	29,00	7,25	21,75	21,98
Nilgiris	..	..	..	..	..	..	1,39	1,42	1,41	1,44	1,42	1,43	1,42	1,43	29	1,14	1,14
Salem	4,51	1,36	3,15	42	..	42	18,36	18,13	17,27	18,50	19,33	19,30	18,48	19,30	..	19,30	22,87
South Canara	..	..	..	..	..	..	13,18	13,19	13,30	13,72	13,71	13,61	13,45	13,59	6,57	7,02	7,02
Malabar	15	5	10	..	..	..	19,03	19,46	19,72	19,95	19,89	19,92	19,66	24,92	81	24,11	24,21
Total ..	*50,39	17,86	32,53	*7,38	1,73	5,65	4,46,88	4,42,29	4,20,45	4,59,97	4,85,39	4,83,22	456,22	503,11	1,01,05	4,02,06	4,40,24

* The increase in the demand under peishcush is the net result of an increase in Vizagapatam owing to rectification of classification and a decrease in Madura due to transfer of quit-rent in inam villages hitherto collected by the Zemindar of Ramnad to Shrotriem Jodi which also accounts for the increase under Shrotriem Jodi.

† Is made up of the settlement increment accruing within the year and of the amount expected to be realized by the sale of Lineparivarthanai gardens under Government Order, No. 1041, dated 10th October 1892.

NOTE.—Government having sanctioned the Board's proposal to amalgamate Revenue from village service inams with Land Revenue (Government Order, No. 1, Revenue, dated 1st January 1895), the Collectors' figures for faslis 1304 and 1305 show the combined demand; hence columns 8—12 include Revenue from village service inams for facility of comparison.

APPENDIX IV (as submitted by the Board).

STATEMENT showing the current demand of 1896-97.

[In thousands of rupees].

Districts.	Probable current demand for April to June 1896.			Probable current demand for the last nine months of 1896-97.				Total probable current demand for the year 1896-97.
	Probable demand for July and August 1895 and April to June 1896.	Deduct the amount falling due in July and August 1895.	Net result.	Demand for July and August 1896.	Demand for the seven months—September 1895 to Mar. 1896—as per column 18 of Appendix B.	Add increase due to special causes.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	1,22	..	1,22	..	12,24	(a) 10	12,34	13,56
Vizagapatam	3,65	..	3,65	..	12,69	(b) 3	12,72	16,37
Gódávari	4,87	..	4,87	..	52,02	(a) 2,00	54,02	58,89
Kistna	3,60	..	3,60	..	57,36	(a) 1,00	67,00	60,60
Nellore	12,69	..	12,69	..	16,30	(c) 136	16,30	28,99
Cuddapah	..	..	..	..	21,30	..	21,30	21,30
Anantapur	2,06	..	2,06	..	11,12	..	11,12	11,12
Bellary	..	..	..	..	14,02	..	14,02	14,02
Kurnool	..	..	..	..	16,97	..	16,97	16,97
Madras	22	19	3	19	55	..	74	77
Chingleput	5,17	..	5,17	..	13,99	..	13,99	19,16
North Arcot	4,76	..	4,76	..	24,35	..	24,35	29,11
South Arcot	10,56	..	10,56	..	31,48	..	31,53	42,09
Tanjore	27,93	..	27,93	..	31,50	(a) 5		
Trichinopoly	..	..	..	..		(a) 55	31,36	59,29
Madura	21	1	20	1	19,31	(b) 41		
Tinnevelly	12,13	..	12,13	..	13,37	(b) 56	19,88	20,08
Coimbatore	15,16	40	14,76	40	14,45	..	13,37	25,50
Nilgiris	7,33	..	7,33	..	21,98	(c) 50	15,35	30,11
Salem	29	..	29	..	1,14	..	21,98	29,31
South Canara	1,36	..	1,36	..	22,87	..	1,14	1,43
Malabar	6,57	..	6,57	..	7,02	..	22,87	24,23
	86	..	86	..	24,21	(b) 200	7,02	13,59
Total ..	1,20,64	60	1,20,04	60	4,40,24	4,74	26,21	27,07
							4,45,58	5,65,62

(a) Increase due to anticipated extension of irrigation or cultivation; being due in Gódávari and Kistna to application for water in respect of lands for which water was relinquished this year.

(b) Increase expected from the introduction of settlement rates or of re-settlement.

(c) Decrease due to smaller realizations under sale-proceeds of waste lands benefited by the Kistna anicut channels.

(d) Decrease due to the exclusion of the sale-proceeds of Linganvarthanai gardens in Tanjore peculiar to the current year.

(e) Increase expected from the recovery of the district from the effects o unfavourable season.

APPENDIX V (as submitted by the Board).

STATEMENT showing the revised estimate for 1895-96 and the budget estimate for 1896-97.

[In thousands of rupees].

Districts.	Actuals.						Actuals of the first five months of 1895-96.	Actuals of the last seven months of 1894-95.	Total of columns 8 and 9.	Sanctioned estimate for 1895-96	Collector's revised estimate for 1895-96.	Board's revised estimate for 1895-96.					Collector's budget estimate for 1896-97.	Board's budget estimate for 1896-97.			
	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.						Actual balance on 1st September 1895.	Probable current demand for the seven months—from Sept. 1895 to March 1896.	Total.	Probable collections.	Total of columns 8 and 16.		Estimated balance on 1st April 1896.	Probable current demand for 1896-97.	Total probable demand.	Estimated collections.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	12,19	14,16	14,41	13,80	13,34	14,23	2,49	11,86	14,35	13,34	14,49	9	12,24	12,33	11,10	13,59	13,56	1,23	13,56	14,79	13,56
Vizagapatam	16,03	14,48	13,30	15,78	16,19	15,57	4,30	11,12	15,42	16,00	16,03	20	12,69	12,89	11,73	16,03	16,06	1,16	16,37	17,53	16,38
Gódávari	51,04	48,30	51,20	48,62	57,48	55,18	5,52	49,09	54,61	59,33	56,00	..	52,02	52,02	50,98	56,50	59,00	1,04	58,89	59,93	58,85
Kistna	50,46	49,95	51,24	52,25	55,30	53,51	4,31	51,59	55,90	61,14	60,40	..	57,36	57,36	56,21	60,52	61,89	1,15	60,60	61,75	60,61
Nellore	23,02	27,25	20,96	25,41	27,50	27,87	12,36	16,47	28,83	28,49	28,49	6	16,30	16,36	15,95	28,31	28,48	41	28,99	29,40	29,00
Cuddapah	20,43	17,27	15,73	20,38	19,94	18,98	1,34	18,92	20,26	20,94	21,58	..	21,30	21,30	20,02	21,36	21,25	1,28	21,30	22,58	21,30
Anantapur	11,27	9,57	3,96	11,19	13,07	10,22	66	9,80	10,46	11,38	11,40	..	11,12	11,12	10,68	11,34	11,25	44	11,12	11,56	11,12
Bellary	14,49	14,01	6,51	13,90	17,11	16,14	3,26	13,43	16,69	16,45	16,61	3	14,02	14,05	13,35	16,61	15,96	70	16,08	16,78	16,08
Kurnool	14,55	14,40	10,07	14,88	17,78	15,53	1,89	14,86	16,75	17,17	17,87	..	16,97	16,97	15,61	17,50	16,91	1,36	16,97	18,33	16,97
Madras	85	80	79	82	79	84	25	55	80	79	77	2	55	57	52	77	77	5	77	82	77
Chingleput	16,72	13,12	10,68	17,41	19,19	20,00	5,13	13,60	18,73	19,44	18,63	..	13,99	13,99	13,64	18,77	19,17	35	19,16	19,51	19,16
North Arcot	28,58	26,67	15,60	31,90	27,71	28,06	5,99	22,47	28,46	29,23	29,13	..	24,35	24,35	23,13	29,12	29,11	1,22	29,11	30,33	29,12
South Arcot	35,95	33,10	34,81	38,77	42,56	41,54	10,86	31,43	42,29	41,90	41,73	1	31,48	31,49	31,02	41,88	41,98	47	42,09	42,56	42,10
Tanjore	44,53	46,26	44,45	43,27	44,53	60,13	26,99	34,45	61,44	55,73	56,52	25	31,50	31,75	31,43	58,42	58,58	32	59,29	59,61	59,30
Trichinopoly	15,53	15,21	14,81	15,00	16,04	16,73	1,17	14,88	16,05	19,43	18,92	3,01	19,31	22,32	19,42	20,59	22,09	2,90	20,08	22,98	21,00
Madura	24,68	25,03	24,83	21,37	25,36	27,33	12,19	13,81	26,00	25,48	24,93	13	13,37	13,50	12,69	24,88	25,50	81	25,50	26,31	25 50
Tinnevelly	27,91	24,58	27,41	26,92	28,44	29,79	15,52	11,73	27,25	31,06	28,50	53	14,45	14,98	12,88	28,40	30,90	2,10	30,11	32,21	30,68
Coimbatore	28,90	26,44	26,93	27,97	30,15	28,55	7,85	21,39	29,24	28,91	28,97	9	21,98	22,07	20,30	28,15	29,06	1,77	29,31	31,08	29,32
Nilgiris	1,47	1,50	1,36	1,37	1,37	1,35	50	99	1,49	1,43	1,39	2	1.14	1,16	99	1,49	1,39	17	1,43	1,60	1,45
Salem	23,07	22,30	10,01	31,30	25,61	23,98	3,08	21,68	24,76	23,19	23,74	23	22,87	23,10	21,71	24,79	23,82	1,39	24,23	25,62	24,24
South Canara	13,00	12,79	13,31	13,16	13,43	13,18	6,37	7,09	13,46	13,50	*13,20	1	7,02	7,03	6,89	13,26	13,50	14	13,59	13,73	13,59
Malabar	18,98	18,01	19,70	19,77	19,82	20,24	2,67	17,30	19,97	24,38	20,11	31	24,21	24,52	21,09	23,76	21,58	3,43	27,07	30,50	27,10
Presy. Audit	..	5	4	9	4	5	2	4	6	..	..	..	..	..	..	2	..	..	..	..	..
Total ..	4,93,65	4,75,25	4,32,14	5,05,33	5,32,75	5,39,00	1,34,72	4,08,55	5,43,27	‡5,58,71	5,49,41	†4,99	4,40,24	4,45,23	4,21,34	5,56,06	5,61,81	23,89	5,65,62	5,89,51	5,67,20
Add—																					
(i) Receipts credited to Land Revenue Local or Provincial rates.	8,09	9,91	9,07	9,61	4,19	17,53	The difference between the actuals of the four months—April to July 1895—adopted by Collectors and those as per the Accountant-General's statements.				+5,00										
(ii) Revenue from village service inams credited to the village service fund in past years.	9,41	10,98	8,47	12,19	6,68	32															
Add—Suspended assignments for village service.	..	..	..	..	11,03	4,11															
Total ..	5,11,15	4,96,14	4,49,68	5,27,13	5,54,65	5,60,96					Total .. 5,54,41										

* Includes estimated Government assignment for village service amounting to Rs. 66,000 which has not been taken into account by the Collector of South Canara in fixing the estimate at the figure given by him, Rs. 12,54,000.

† Includes Rs. 2,89,000 due to the introduction of settlement rates in the Trichinopoly District with effect from fasli 1304, but excludes Rs. 60,000 due from Ali Rajah of Cannanore which is not immediately recoverable.

‡ The excess of Rs. 22,000 over the G. I. sanctioned estimate given in paragraph 3 of Board's Proceedings, dated 30th August 1895, No. 4361 Mis., viz., 558,49 lakhs, is due to the fact that districtwar details are not available for the difference between the amount of Government assignments for village service as estimated by the Board in Appendix D to Board's Proceedings, dated 3rd October 1894, No. 418 (8·83 lakhs) and the figure given in the Civil Budget estimate (8·61 lakhs).

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., No. 995, 12th December 1895.

DECEMBER.

Budget Estimates.

Accepting the — of receipts under Land Revenue and other items under the control of the Board of Revenue (Land Revenue) for 1896–97

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 351, dated 30th September 1895 :—

Resolution—No. 351, dated 30th September 1895.

The Board resolves to submit to Government the revised estimates for 1895–96 and the budget estimates for 1896–97 for all heads of receipts under its control.

2. *Accounts of* 1894–95.—The difference between the actuals of 1894–95 and the revised estimate for the same year under Land Revenue proper, excluding Suspended assignments for village service, has already been explained in paragraphs 4 to 7 of Board's Proceedings, dated 27th June 1895, No. 211. The difference between the revised estimate (Rs. 4,02,000) and actuals (Rs. 4,11,000) under Suspended assignments for village service is small and calls for no special remarks.

3. *Revised estimate for* 1895–96—*Land Revenue Shared and Local, Miscellaneous*,—*Village Service fund*.—The actual collections of the first five months amounted to Rs. 1,34,72,000 and to this has to be added the probable realizations in the remaining seven months.

The probable current demand of fasli 1305 and the portion thereof falling due in the seven months are shown in Appendix B. The Board has generally accepted the demand of ryotwar and miscellaneous revenue fixed by Collectors with reference to the prospects of the season. In the districts noted on the margin, however, their figures require alteration. The Collector of Gódávari estimates the increase due to the enhancement of the water-rate at only Rs. 25,000 (excluding Rs. 75,000 being the increase from the revision of settlement), on the ground that in a large number of cases applications for relinquishment of water have been presented on account of such enhancement. The Board considers that, after making due allowance for this cause, the net increase is much under-estimated. In paragraph 3 of Board's Proceedings, dated 16th March 1895, No. 69 (Settlement), it was estimated that the enhancement of the water-rate would bring in an increase of 5·89 lakhs on the extent irrigated in fasli 1303. From a special report since received from the Collector, the Board observes that applications for relinquishment of water affect 76,936 acres, but that water has been newly applied for to irrigate 21,503 acres, giving a net decrease of 55,433 acres involving a falling-off in revenue of 2·77 lakhs. Adding to this latter figure Rs. 82,000 being the amount estimated by the Collector as likely to be remitted on the poorer class of irrigated lands which cannot bear the enhanced water-rate, the total loss of revenue will be 3·59 lakhs, so that the net increase during the year comes to 2·30 lakhs. The Collector's demand will, therefore, be raised by Rs. 2,05,000. The Collector of Tinnevelly estimates the demand for the current fasli at the figure adopted by the Board in framing the budget estimate, but this appears to the Board now to be too sanguine in view of the state of the present season, following as it does a very unfavourable year. The Board has therefore reduced the demand to 26 lakhs which is approximately the average demand of faslis 1299, 1301, 1303 and 1304. Faslis 1300 and 1302 are omitted as they were exceptionally bad years. In Malabar the Collector has added only Rs. 1,12,864 as the increase to be expected

	Collector's figure.	Board's figure.
	Rs.	Rs.
Gódávari	47,00,000	49,05,000
Tinnevelly	27,12,000	26,00,000
Malabar	21,05,000	24,92,000

(i) Increase due to the introduction of Revenue Settlement—

	Lakhs.
Gódávari	·75
Tanjore	·44
Trichinopoly	3·45
Malabar	5·0
Total ...	9·64

				Lakhs.
(ii) Increase due to enhancement of water-rate—				
Gódávari	...	...	...	2·30
Kistna	...	...	...	3·44
		Total	...	5·74
(iii) Receipts from sale of—				
Waste lands in Kistna			...	2·36
Government gardens in Tanjore	...	...	...	·55
		Total	...	2·91
Total revenue from special items			...	18·29

from the introduction of settlement rates, but the Board adheres to its original estimate of this increase, namely, 5 lakhs, on the assumption that the settlement scheme will be sanctioned in time to admit of the new rates being introduced during the current fasli year. The total probable demand of fasli 1305 for the Presidency under Ryotwar and Miscellaneous is estimated at 503·11 lakhs which includes the special items marginally noted.

The total probable current demand for the fasli under all items of land revenue comes to Rs. 5,60,88,000, of which Rs. 4,40,24,000 will fall due in the seven months September 1895 to March 1896. Adding to this the opening balance on 1st September 1895 which amounted to Rs. 4,99,000, the total probable demand amounts to 445·23 lakhs. The probable collections out of this demand have been fixed with reference to the percentage of collections to demand attained in each district in March 1895 except in regard to a few districts affected by unfavourable season in the past year for which a higher percentage has been adopted on the assumption that during the current year the season will be normal. In Trichinopoly the Collector proposes to adopt 80 per cent. as against 93 per cent. attained in March 1894, in view of the fact that the settlement increase for both the faslis (1304 and 1305) will have to be collected in the seven months. But the Board considers that 87 per cent. may well be adopted. The total probable collections in the Presidency for the seven months will then amount to Rs. 4,21,34,000 (or about 94·6 per cent. of the demand) as shown in column 16 of Appendix D. Adding to this the collections made during the first five months, or Rs. 1,34,72,000, the revised estimate will be fixed at 556·06 * lakhs in round figures. This estimate is 2·43 lakhs less than that reported to Government in Board's Proceedings, dated 30th August 1895, Mis. No. 4361. The decrease is due almost entirely to the settlement increase in the Trichinopoly district being reckoned by the Collector to be 2·89+3·45 or 6·34 lakhs for faslis 1304 and 1305 as against 4·50+4·50 or 9 lakhs as computed by the Board.

			Rs.
* Land Revenue—			
Total shared	...	...	5,33,65,000
Miscellaneous, Local—			
Village Service fund	...	...	22,41,000
		Total ...	5,56,06,000

4. *Budget estimate for* 1896-97.—If the above revised estimate is approved, the probable balance on 1st April 1896 will be Rs. 23,89,000. Adding to this the probable current demand for the year as shown in column 9 of Appendix C (Rs. 5,65,62,000), the total demand will be 589·51 lakhs which includes the special items noted in the margin. Assuming that the opening balance given above and the portion of the current demand falling due in the first three months (column 4 of Appendix C) will be fully realized, and adopting the same percentages of collections as for the current year for the current demand accruing in the last nine months, except for Trichinopoly and Tinnevelly, for which 90 per cent. will be taken as proposed by the Collectors concerned, the budget estimate will be fixed at 567·20 lakhs. Deducting from this 22·93 lakhs on account of Government

				Lakhs.
(i) Increase due to the accrual of settlement increments in—				
Vizagapatam			...	·03
Tanjore	...	...	...	·41
Trichinopoly	...	...	...	·56
Malabar	...	...	...	2·0
		Total	...	3·0
(ii) Increase expected from extension of irrigation or cultivation in—				
Ganjám	...	...	...	·10
Gódávari	...	...	...	2·0
Kistna	...	...	...	1·0
South Arcot	...	...	...	·05
		Total	...	3·15
(iii) Receipts from sale of waste lands in—				
Kistna	...	...	...	1·0
Total of the special items			...	7·15

assignments (computed as shown in the remark column of Detailed Account 1-B in Appendix A), the remainder to be entered under Land Revenue Total Shared is 544·27 lakhs.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department,
with Appendix A in manuscript.
„ all Collectors.
„ the Accountant-General, with Appendix A in manuscript.

Read—Proceedings of the Board of Revenue (Land Revenue), R. No. 3102, dated 19th November 1895.

Abstract.—Submitting to Government a statement showing the receipts under the several heads of revenue during the first and second half years, 1892-93, 1893-94 and 1894-95.

Order—No. 785, Revenue, dated 2nd December 1895.

Land Revenue No. 36.

The Board fixes the revised and budget estimates of receipts under I. Land Revenue (*shared*) for the current and ensuing years at Rs. 533·65 and Rs. 544·27 lakhs, respectively, on the supposition that new settlement rates will be levied in a portion of the Malabar district during the current fasli. But as the Government considers it unlikely that the new rates will be introduced before the close of the next official year, the Board's estimates of demand for the two years will be reduced accordingly and the revised and budget estimates of receipts fixed at Rs. 529·35 and Rs. 538 lakhs, respectively.

2. As the estimates framed at this period of the year must be largely conjectural, the Board will be requested to arrange for a careful examination of the figures towards the middle of February and the submission of a report before the end of that month showing alterations rendered necessary in the light of information then available.

3. The Board's estimates under "Village Service Fund" will be dealt with separately.

4. The estimates under the other heads are approved and will be transferred to the Financial Department.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Brisson.

50 Copies.

APPENDIX I.

RECEIPTS.

I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
SHARED.		Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	IA	5,36,24,000	5,25,65,000	5,35,47,000	5,33,84,386
Sale of Government Estates		..	(*a*) 55,000	2,400	2,303
Sale-proceeds of waste Lands and Redemption of Land-tax		1,13,100	2,49,100	13,100	43,846
Rents, &c., of Fisheries		(*d*) 10,000	8,000	..	5,223
Miscellaneous	IB	52,900	57,900	54,500	53,119
TOTAL SHARED		(*c*)5,38,00,000	(*b*)5,29,35,000	5,36,17,000	5,34,88,877
Deduct—PROVINCIAL SHARE—ONE-FOURTH		*1,34,50,000*	*1,32,34,000*	*1,34,04,000*	*1,33,72,219*
IMPERIAL SHARE—THREE-FOURTHS		4,03,50,000	3,97,01,000	4,02,13,000	4,01,16,658
SUSPENDED ASSIGNMENTS FOR VILLAGE SERVICE—IMPERIAL	IC	..	6,000	..	4,10,767
		4,03,50,000	3,97,07,000	4,02,13,000	4,05,27,425
TRANSFERS TO PROVINCIAL		..	..	— 32,75,000	..
		..	..	3,69,38,000	..
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (transferred to XXIX—Irrigation—Major Works. See page 27)		..	..	*65,90,000*	..
TOTAL IMPERIAL		..	..	3,03,48,000	..
PROVINCIAL.					
PROVINCIAL SHARE AS ABOVE		1,34,50,000	1,32,34,000	1,34,04,000	1,33,72,219
TRANSFERS FROM IMPERIAL		..	..	32,75,000	..
TOTAL PROVINCIAL		..	..	1,66,79,000	..

DETAILED ACCOUNT NO. IA.—LAND REVENUE—Ordinary Revenue.

SHARED.				
Peishcush on Permanently-settled Estates	50,46,000	50,05,000	50,07,000	..
Shrotriem Jodi (*a*)	7,38,000	7,40,000	7,26,000	..
Ryotwar and Miscellaneous	4,78,40,000	4,68,20,000	4,78,14,000	..
TOTAL	**5,36,24,000**	**5,25,65,000**	**5,35,47,000**	**5,33,84,386**

DETAILED ACCOUNT NO. IB.—LAND REVENUE—Miscellaneous.

SHARED.				
Process Service Fees	35,400	35,400	35,400	37,745
Fines and Forfeitures of Revenue Courts	1,500	1,500	1,300	1,528
Receipts from Quarries and Minor Mineral Products	3,200	(*e*) 3,200	3,200	1,835
Rents of Railway class C. Land	4,600	4,600	4,600	4,183
Receipts of the Survey Department	8,200	(*f*) 13,200	10,000	7,828
Interest on Suspended Land Revenue	..	..	..	..
TOTAL SHARED	52,900	57,900	54,500	53,119

DETAILED ACCOUNT NO. IC.—LAND REVENUE—Suspended Assignments for Village Service.

IMPERIAL.				
Government Assignments due for fasli 1303	..	..	..	89,397
Quit-rents on Village Service Inams due for fasli 1303	..	6,000	..	3,21,370
TOTAL	**..**	**6,000**	(*b*) ..	**4,10,767**

(*a*) Land Revenue realized from the holders of villages held at a favourable rate of assessment.
(*b*) Provided under Land Revenue, Miscellaneous, Local.

EXPLANATORY REMARKS.

(*b*) The *Revised* estimate under Land Revenue (*shared*) shows a decrease of Rs. 6·82 lakhs as compared with the *Budget* estimate for the current year. This is due mainly to the following causes:—

	Lakhs.
(1) (*a*) Large relinquishments of water, (*b*) smaller extension of irrigation than was anticipated, and (*c*) to anticipated remission of the additional water-rate in respect of certain poorer lands in Gódávari	— 3·50
(2) The same causes in Kistna	— 2·50
(3) Fall in the demand in Tinnevelly owing to the state of the season	— 2·00
(4) Fall in Malabar due to omission of settlement increase	— 5·00
(5) Fall in the arrear balance at the beginning of the year	— 2·27
	— 15·27
Partially counterbalanced by	
(6) Increase in Kistna expected from the sale of certain waste lands newly brought under irrigation	+ 2·36
(7) Do. in Tanjore expected from the sale of certain Government garden lands	+ ·55 (*a*)
(8) Do. in Trichinopoly due to introduction of new settlement rates	+ 3·54
(9) Do. expected from improvement in collections	+ 2·00
	+ 8·45
	— 6·82

(*c*) The increase of Rs. 8·65 lakhs in the *Budget* estimate for 1896-97 as compared with the revised estimate for the current year is due mainly to the following causes:—

	Lakhs. Rs.	Lakhs. Rs.
(i) Increase due to accrual of settlement increments in—		
Vizagapatam	·03	
Tanjore	·41	
Trichinopoly	·56	
		+ 1·00
(ii) Increase expected from extension of irrigation or cultivation in—		
Ganjám	·10	
Gódávari	2·00	
Kistna	1·00	
South Arcot	·05	
		+ 3·15
(iii) Receipts from sale of waste lands in Kistna		+ 1·00
(iv) Increase in Tinnevelly (*vide* item 3 above)		+ 2·00
(v) Increased demand and better collection in certain districts		+ 1·50
		+ 8·65

(*d*) *Rents, &c., of fisheries.*—The estimates are those framed by the Collector of Tinnevelly.
(*e*) *Receipts from quarries, &c.*—The actuals of the first five months already amount to Rs. 2,487. The budget estimate for the current year is therefore retained.
(*f*) *Receipts of the Survey department.*—The actuals of the first five months have already amounted to Rs. 7,800. Assuming that the amount which came in during the last seven months of the past year will be realised in the corresponding period of the current year, the revised estimate is fixed at Rs. 13,200.

RECEIPTS.

XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	
Interest on Arrears of Revenue	XIIB			42,000		
TOTAL IMPERIAL ..						
PROVINCIAL.						
Interest on Provincial Loans and Advances	XIID			1,65,560		
TOTAL PROVINCIAL ..						

DETAILED ACCOUNT No. XIIB.—INTEREST—Interest on Arrears of Revenue.

IMPERIAL.						
Land Revenue		18,000	18,000	36,000	35,068	
Salt				200		
Excise				5,600		
Opium				100		
Assessed Taxes				100		
TOTAL IMPERIAL ..				42,000		

Interest on arrears of land revenue.—The actuals of the first four months of the current year under this head amounted to only Rs. 3,238 against Rs. 9,815 realised in the corresponding period of the past year. The Collectors' estimates for the entire year aggregate Rs. 18,000 which is accepted, having regard to the fact that the arrears relating to past faslis have been considerably reduced, and that no interest is chargeable on ryotwar and miscellaneous revenue in the year in which it falls due.

XXIII.—STATIONERY AND PRINTING.

Stationery and Printing	26,300	26,300	29,000	28,836	

DETAILED ACCOUNT No. XXIIIB.—STATIONERY AND PRINTING—Sale of Gazettes, &c.

PROVINCIAL.					
Subscription to Gazettes, &c.—Collectorate Presses	6,500	6,500	6,500	6,725	
Sale of Acts and Books, &c.—Collectorate Presses	11,000	11,000	7,000	12,506	
TOTAL ..	17,500	17,500	13,500	19,231	

The estimates have been framed with reference to the actuals of 1894–95. In the case of 'Sale of Acts and Books', however, the actuals of the first four months of the current year being Rs. 3,577, thrice the amount or Rs. 11,000 in round numbers has been adopted.

DETAILED ACCOUNT No. XXIIIC.—STATIONERY AND PRINTING—Other Press Receipts.

PROVINCIAL.				
Private work done by Government or Jail Presses—Collectorate Presses	8,000	8,000	15,000	8,798
Advertisements and Miscellaneous—Collectorate Presses	800	800	500	807
TOTAL ..	8,800	8,800	15,500	9,605

XXV.—MISCELLANEOUS.

IMPERIAL.				
Pearl Fishery Receipts	..	..	..	16
PROVINCIAL.				
Pearl Fishery Receipts	..	..	..	16

DETAILED ACCOUNT No. XXVF.—MISCELLANEOUS—Miscellaneous.

PROVINCIAL.				
Sale of wild animals destroyed	4,000	4,000	4,000	3,725

APPENDIX II.

Main heads of Revenue.	First six months.			Last six months.			Total.			Actuals of the first six months of 1895-96.
	1892-93.	1893-94.	1894-95.	1892-93.	1893-94.	1894-95.	1892-93.	1893-94.	1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Land Revenue— Ordinary Revenue	1,51,27,977	1,47,82,446	1,46,44,453	3,52,83,324	3,79,32,823	3,87,39,933	5,04,11,301	5,27,15,269	5,33,84,386	1,29,13,022
Sale of Government estates	6,107	22,580	..	225	21,504	2,303	6,332	44,084	2,303	518
Sale-proceeds of waste lands and redemption of land tax	7,544	4,191	22,362	7,016	20,310	21,484	14,560	2,4501	43,846	10,337
Rents, &c., of fisheries	73	310	5,141	85	146	82	158	456	5,223	12,969
Miscellaneous.										
Process service fees	14,461	19,269	19,864	27,936	24,627	17,881	42,397	43,896	37,745	13,002
Fines and forfeitures of Revenue Courts..	491	501	1,163	289	737	365	780	1,238	1,528	638
Receipts from quarries and minor mineral products	2,117	802	964	896	2,746	871	3,013	3,548	1,835	2,585
Rents of Railway class C lands	5,297	2,460	2,566	1,673	1,735	1,617	6,970	4,195	4,183	2,150
Recoveries of overpayments in previous years	2,155	..	..	2	..	..	2,157	..	..	..
Receipts of the Survey Department ..	2,744	3,212	3,043	8,255	37,830	4,785	10,999	41,042	7,828	9,976
Interest on suspended Land Revenue ..	..	189	..	..	..	..	..	189	..	..
Total, Miscellaneous ..	27,265	26,433	27,600	39,051	67,675	25,519	66,316	94,108	53,119	28,351
Total, Land Revenue, shared ..	1,51,68,966	1,48,35,960	1,46,99,556	3,53,29,701	3,80,42,458	3,87,89,321	5,04,98,667	5,28,78,418	5,34,88,877	1,29,65,197
Land Revenue— Suspended assignments for Village Service, Imperial	..	..	2,84,232	..	1,476,943	1,26,535	..	14,76,943	4,10,767	5,077
Land Revenue, Miscellaneous, Local— Village Service Fund—										
(*a*) Revenue from Village Service Inams.	2,38,635	2,53,093	1,15,302	7,22,372	1,59,403	17,77,322	9,61,007	4,12,496	18,92,624	6,51,669
(*b*) Receipts credited to Land Revenue, Local or Provincial rates	3,09,154	4,89,760	28,612	9,08,019	1,47,104	5,337	12,17,173	6,36,864	33,949	
XII-B. Interest on arrears of Land Revenue ..	21,140	19,092	14,696	28,424	17,850	20,372	49,564	36,942	35,068	4,849
XXIII. Stationery and Printing— Subscription to Gazettes, &c.	2,483	2,507	2,368	3,854	4,121	4,357	6,337	6,628	6,725	2,366
Sale of Acts and Books, &c.	1,740	3,595	3,596	3,515	5,133	8,910	5,255	8,728	12,506	5,650
Private work done by Government or Jail Presses	3,880	3,828	3,785	10,832	11,097	5,013	14,712	14,925	8,798	3,069
Advertisements and Miscellaneous	406	305	294	330	278	513	736	583	807	744
Total ..	8,509	10,235	10,043	18,531	20,629	18,793	27,040	30,864	28,836	11,829
XXV. Miscellaneous— Pearl Fishery receipts	31	413	32	99	..	..	130	413	32	8
Sale of skins of wild animals destroyed ..	2,287	1,844	1,929	1,559	1,811	1,796	3,846	3,655	3,725	2,497

8

APPENDIX III (as submitted by the Board).

STATEMENT showing the demand of fasli 1305 and the portion thereof falling due in the seven months—September 1895 to March 1896.

[In thousands of rupees].

Districts.	Peishcush on permanently-settled estates.			Shrotriem jodi.			Ryotwar and miscellaneous demand including Government contribution to the village service Fund and revenue from village service inams.							Demand adopted for fasli 1305.	Deduct portion due in the five months —April to June 1896 and July and August 1895.	Balance.	Total demand falling due in the seven months—Sept. 1895 to March 1896 (colums 4, 7 and 17.)
	Demand for the fasli year.	Deduct portion due in the five months, —April to August.	Balance.	Demand for the fasli year.	Deduct portion due in the five months —April to August.	Balance.	Fasli 1299.	Fasli 1300.	Fasli 1301.	Fasli 1302.	Fasli 1303.	Fasli 1304.	Average demand.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	4,31	82	3,49	25	..	25	8,20	8,31	8,34	8,74	8,97	8,84	8,57	8,90	40	8,50	12,24
Vizagapatam	9,63	3,34	6,29	56	..	56	4,69	5,12	3,99	5,95	6,08	5,84	5,28	6,15	31	5,84	12,69
Gódávari	7,32	2,04	5,28	52	..	52	41,88	43,46	44,36	46,01	45,91	46,00	44,60	49,05	2,83	46,22	52,02
Kistna	2,92	1,10	1,82	32	..	32	47,40	48,88	49,01	50,10	52,22	51,81	49,90	57,72	2,50	55,22	57,86
Nellore	3,96	1,36	2,60	82	39	43	21,94	21,56	14,50	23,91	23,71	24,21	21,64	24,21	10,94	13,27	16,30
Cuddapah	..	..	..	40	..	40	19,88	18,39	16,44	20,78	20,86	19,93	19,38	20,90	..	20,90	21,30
Anantapur	..	..	..	14	..	14	9,74	9,26	6,35	11,76	11,09	10,52	9,79	10,98	..	10,98	11,12
Bellary	..	..	..	13	1	12	15,84	15,99	8,86	16,18	16,79	15,95	14,93	15,95	2,05	13,90	14,02
Kurnool	..	..	..	11	..	11	16,56	16,42	14,33	17,06	16,86	16,85	16,35	16,86	..	16,86	16,97
Madras	.	..	..	..	..	..	77	77	76	78	79	80	78	77	22	55	55
Chingleput	1,02	64	38	69	17	52	16,07	13,54	11,81	15,11	17,82	17,45	15,30	17,45	4,36	13,09	13,99
North Arcot	4,76	1,69	3,07	27	3	24	23,49	23,21	18,17	23,81	24,46	23,14	22,71	24,08	3,04	21,04	24,35
South Arcot	8	5	3	22	8	14	36,71	37,53	38,14	37,86	41,28	41,74	38,88	41,74	10,43	31,31	31,48
Tanjore	31	9	22	1,25	47	78	45,30	45,50	45,18	45,08	52,63	56,88	48,43	56,88 + 99†	27,37	30,50	31,50
Trichinopoly	52	21	31	11	..	11	15,54	15,69	15,55	15,33	15,07	18,33	16,09	18,89	..	18,89	19,31
Madura	7,55	3,15	4,40	60	30	30	16,72	16,58	16,99	15,79	18,94	17,60	17,10	17,35	8,68	8,67	13,37
Tinnevelly	3,07	1,89	1,18	54	27	27	25,38	21,57	27,27	22,69	27,16	24,13	24,70	26,00	13,00	13,00	14,45
Coimbatore	28	7	21	3	1	2	28,81	28,31	28,70	28,52	29,40	28,94	28,78	29,00	7,25	21,75	21,98
Nilgiris	..	..	..	..	..	..	1,39	1,42	1,41	1,44	1,42	1,43	1,42	1,43	29	1,14	1,14
Salem	4,51	1,36	3,15	42	..	42	18,36	18,13	17,27	18,50	19,33	19,30	18,48	19,30	..	19,30	22,87
South Canara	..	..	..	..	..	..	13,18	13,19	13,30	13,72	13,71	13,61	13,45	13,59	6,57	7,02	7,02
Malabar	15	5	10	..	..	..	19,03	19,46	19,72	19,95	19,89	19,92	19,66	24,92	81	24,11	24,21
Total ..	*50,39	17,86	32,53	*7,38	1,73	5,65	4,46,88	4,42,29	4,20,45	4,59,07	4,85,39	4,83,22	456,22	503,11	1,01,05	4,02,06	4,40,24

6

* The increase in the demand under peishcush is the net result of an increase in Vizagapatam owing to rectification of classification and a decrease in Madura due to transfer of quit-rent in inam villages hitherto collected by the Zemindar of Ramnad to Shrotriem Jodi which also accounts for the increase under Shrotriem Jodi.

† Is made up of the settlement increment accruing within the year and of the amount expected to be realized by the sale of Lineparivarthanai gardens under Government Order, No. 1041, dated 10th October 1892.

NOTE.—Government having sanctioned the Board's proposal to amalgamate Revenue from village service inams with Land Revenue (Government Order, No. 1, Revenue, dated 1st January 1895), the Collectors' figures for faslis 1304 and 1305 show the combined demand; hence columns 8—12 include Revenue from village service inams for facility of comparison.

APPENDIX IV (as submitted by the Board).

STATEMENT showing the current demand of 1896-97.

[In thousands of rupees].

Districts.	Probable current demand for April to June 1896.		Probable current demand for the last nine months of 1896-97.				Total probable current demand for the year 1896-97.
	Probable demand for July and August 1895 and April to June 1896.	Deduct the amount falling due in July and August 1895.	Net result.	Demand for July and August 1896.	Demand for the seven months—September 1895 to March 1896—as per column 18 of Appendix B.	Add increase due to special causes.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	1,22	..	1,22	..	12,24	(a) 10	12,34	13,56
Vizagapatam	3,65	..	3,65	..	12,69	(b) 3	12,72	16,37
Godávari	4,87	..	4,87	..	(a) 52,02	(a) 2,00	54,02	58,89
Kistna	3,60	..	3,60	..	57,36	(a) 1,00	57,00	60,60
Nellore	12,69	..	12,69	..	16,30	..	16,30	28,99
Cuddapah	..	..	..	..	21,30	..	21,30	21,30
Anantapur	..	..	..	..	11,12	..	11,12	11,12
Bellary	2,06	..	2,06	..	14,02	..	14,02	16,08
Kurnool	..	..	..	..	16,97	..	16,97	16,97
Madras	22	19	3	19	55	..	74	77
Chingleput	5,17	..	5,17	..	13,99	..	13,99	19,16
North Arcot	4,76	..	4,76	..	24,35	..	24,35	28,11
South Arcot	10,56	..	10,56	..	31,48	..	31,53	42,09
Tanjore	27,93	..	27,93	..	31,50	(a) 55	31,36	59,29
Trichinopoly	21	1	20	1	19,31	(c) 41	19,88	20,08
Madura	12,13	..	12,13	..	13,37	(b) 56	13,37	25,50
Tinnevelly	15,16	40	14,76	40	14,45	..	15,35	30,11
Coimbatore	7,33	..	7,33	..	21,98	(e) 50	21,98	29,31
Nilgiris	29	..	29	..	1,14	..	1,14	1,43
Salem	1,36	..	1,36	..	22,87	..	22,87	24,23
South Canara	6,57	..	6,57	..	7,02	..	7,02	13,59
Malabar	86	..	86	..	24,21	(b) 200	26,21	27,07
Total ..	1,20,64	60	1,20,04	60	4,40,24	4,74	4,45,58	5,65,62

(a) Increase due to anticipated extension of irrigation or cultivation; being due in Godávari and Kistna to application for water in respect of lands for which water was relinquished this year.
(b) Increase expected from the introduction of settlement rates or of re-settlement.
(c) Increase due to smaller realizations under sale-proceeds of waste lands benefited by the Kistna anicut channels.
(d) Decrease due to the exclusion of the sale-proceeds of Linepariyarthavai gardens in Tanjore peculiar to the current year.
(e) Increase expected from the recovery of the district from the effects of unfavourable season.

APPENDIX V (as submitted by the Board).

STATEMENT showing the revised estimate for 1895-96 and the budget estimate for 1896-97.

[In thousands of rupees].

Districts.	Actuals.						Actuals of the first five months of 1895-96.	Actuals of the last seven months of 1894-95.	Total of columns 8 and 9.	Sanctioned estimate for 1895-96	Collector's revised estimate for 1895-96.	Board's revised estimate for 1895-96.					Collector's budget estimate for 1896-97.	Board's budget estimate for 1896-97.			
	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.						Actual balance on 1st September 1895.	Probable current demand for the seven months—from 1895 to March 1896.	Total.	Probable collections.	Total of columns 8 and 16.		Estimated balance on 1st April 1896.	Probable current demand for 1896-97.	Total probable demand.	Estimated collections.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	12,19	14,16	14,41	13,80	13,34	14,23	2,49	11,86	14,35	13,34	14,49	9	12,24	12,33	11,10	13,59	13,56	1,23	13,56	14,79	13,56
Vizagapatam	16,03	14,48	13,30	15,78	16,19	15,57	4,30	11,12	15,42	16,00	16,03	20	12,69	12,89	11,73	16,03	16,06	1,16	16,37	17,53	16,38
Godávari	51,04	48,30	51,20	48,62	57,48	55,18	5,52	49,09	54,61	59,33	56,00	..	52,02	52,02	50,98	56,50	59,00	1,04	58,89	59,93	58,85
Kistna	50,46	49,95	51,24	52,25	55,30	53,51	4,31	51,59	55,90	61,14	60,40	..	57,36	57,36	56,21	60,52	61,89	1,15	60,60	61,75	60,61
Nellore	23,02	27,25	20,96	25,41	27,50	27,87	12,36	16,47	28,83	28,49	28,49	6	16,30	16,36	15,95	28,31	28,48	41	28,99	29,40	29,00
Cuddapah	20,43	17,27	15,73	20,38	19,94	18,98	1,34	18,92	20,26	20,94	21,58	..	21,30	21,30	20,02	21,36	21,25	1,28	21,30	22,58	21,30
Anantapur	11,27	9,57	3,96	11,19	13,07	10,22	66	9,80	10,46	11,38	11,40	..	11,12	11,12	10,68	11,34	11,25	44	11,12	11,56	11,12
Bellary	14,49	14,01	6,51	13,90	17,11	16.14	3,26	13,43	16,69	16,45	16,61	3	14,02	14,05	13,35	16,61	15,96	70	16,08	16,78	16,08
Kurnool	14,55	14,40	10,07	14,88	17,78	15,53	1,89	14,86	16,75	17,17	17,87	..	16,97	16,97	15,61	17,50	16,91	1,36	16,97	18,33	16,97
Madras	85	80	79	82	79	84	25	55	80	79	77	2	55	57	52	77	77	5	77	82	77
Chingleput	16,72	13,12	10,68	17,41	19,19	20,00	5,13	13,60	18,73	19,44	18,63	..	13,99	13,99	13,64	18,77	19,17	35	19,16	19,51	19,16
North Arcot	28,58	26,67	15,60	31,90	27,71	28,06	5,99	22,47	28,46	29,23	29,13	..	24,35	24,35	23,13	29,12	29,11	1,22	29,11	30,33	29,12
South Arcot	35,95	33,10	34,84	38,77	42,56	41,54	10,86	31,43	42,29	41,90	41,73	1	31,48	31,49	31,02	41,88	41,98	47	42,09	42,56	42,10
Tanjore	44,53	46,26	44,45	43,27	44,53	60,13	26,99	34,45	61,44	55,73	56,52	25	31,50	31,75	31,43	58,42	58,58	32	59,29	59,61	59,30
Trichinopoly	15,53	15,21	14,81	15,00	16,04	16,73	1,17	14,88	16,05	19,43	18,92	3,01	19,31	22,32	19,42	20,59	22,09	2,90	20,08	22,98	21,00
Madura	24,68	25,03	24,83	21,37	25,36	27,33	12,19	13,81	26,00	25,48	24,93	13	13,37	13,50	12,69	24,88	25,50	81	25,50	26,31	25 50
Tinnevelly	27,91	24,58	27,41	26,92	28,44	29,79	15,52	11,73	27,25	31,06	28,50	53	14,45	14,98	12,88	28,40	30,90	2,10	30,11	32,21	30,68
Coimbatore	28,90	26,44	26,93	27,97	30,15	28,55	7,85	21,39	29,24	28,91	28,97	9	21,98	22,07	20,30	28,15	29,06	1,77	29,31	31,08	29,32
Nilgiris	1,47	1,50	1,36	1,37	1,37	1,35	50	99	1,49	1,43	1,39	2	1,14	1,16	99	1,49	1,39	17	1,43	1,60	1,45
Salem	23,07	22,30	10,01	31,30	25,61	23,98	3,08	21,68	24,76	23,19	23,74	23	22,87	23,10	21,71	24,79	23,82	1,39	24,23	25,62	24,24
South Canara	13,00	12,79	13,31	13,16	13,43	13,18	6,37	7,09	13,46	13,50	*13,20	1	7,02	7,03	6,89	13,26	18,50	14	13,59	13,73	13,59
Malabar	18,98	18,01	19,70	19,77	19,82	20,24	2,67	17,30	19,97	24,38	20,11	31	24,21	24,52	21,09	23,76	21,58	3,43	27,07	30,50	27,10
Presy. Audit	..	5	4	9	4	5	2	4	6	..	..	..	..	..	..	2	..	..	..	..	..
Total ..	4,93,65	4,75,25	4,32,14	5,05,33	5,32,75	5,39,00	1,34,72	4,08,55	5,43,27	‡5,58,71	5,49,41	† 4,99	4,40,24	4,45,23	4,21,34	5,56,06	5,61,81	23,89	5,65,62	5,89,51	5,67,20
Add—																					
(i) Receipts credited to Land Revenue Local or Provincial rates.	8,09	9,91	9,07	9,61	4,19	17,53	The difference between the actuals of the four months—April to July 1895—adopted by Collectors and those as per the Accountant-General's statements.				+ 5,00										
(ii) Revenue from village service inams credited to the village service fund in past years.	9,41	10,98	8,47	12,19	6,68	32															
Add—Suspended assignments for village service.	..	..	..	..	11,03	4,11															
Total ..	5,11,15	4,96,14	4,49,68	5,27,13	5,54,65	5,60,96					5,54,41										

* Includes estimated Government assignment for village service amounting to Rs. 66,000 which has not been taken into account by the Collector of South Canara in fixing the estimate at the figure given by him, Rs. 12,54,000.

† Includes Rs. 2,89,000 due to the introduction of settlement rates in the Trichinopoly District with effect from fasli 1304, but excludes Rs. 60,000 due from Ali Rajah of Cannanore which is not immediately recoverable.

‡ The excess of Rs. 22,000 over the G. I. sanctioned estimate given in paragraph 3 of Board's Proceedings, dated 30th August 1895, No. 4361 Mis., viz., 558,49 lakhs, is due to the fact that districtwar details are not available for the difference between the amount of Government assignments for village service as estimated by the Board in Appendix D to Board's Proceedings, dated 3rd October 1894, No. 418 (8 83 lakhs) and the figure given in the Civil Budget estimate (8·61 lakhs).

3290

Financial

Govt. of {1895} Madras.

REVENUE.

Order of 12th Decr/95, No 995
The estimates are accepted.

Cms
mcs
12.12.95

Issued

Recd. Encl.

G.O., No. 785, 2nd December 1895.

DECEMBER.

To
Acct Genl
Rev Dept
Editors Table.

OSC Sub 18/12
Despd 2/12
Despd 18/12

AC
12/12/95

Budget Estimates of Receipts.

Approving and transferring, with remarks, to the Financial Department the — under Land Revenue for 1896-97.

First copy sent to Press.

Returned for signature.

Despatched in print.

Number of copies required. { Order complete. Letter only. Order complete with Letter.

Read again G.O., No. 785 dated

Current No.

Enclosures to C. No.

Order of Government

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