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[Despatch Abstract.]

Budget Estimates

Accepting the — for 1898-99 under I Land Revenue.

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FINANCIAL.

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G.O., No. 1081, 23rd December 1897.

DECEMBER.

Budget Estimates.

Accepting the — for 1898–99 under I Land Revenue.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 1062, Revenue, dated 17th December 1897.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 423, dated 2nd December 1897 :—

Resolution—No. 423, dated 2nd December 1897.

The Board resolves to submit to Government the revised estimates for 1897–98 and the budget estimates for 1898–99 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

2. The slight delay in the submission of the estimates is due to the late receipt of several district estimates in consequence partly of the elaborate forms prescribed by Government and partly of the delay in completing the jamabandi in some districts. The figures entered as the actuals for 1896–97 (fasli 1306) in respect of the marginally-noted district are only provisional pending the completion of the jamabandi, or the accounts connected therewith. Full explanations for all important variations are given in the remarks column of the budget statement. Two statements (III and IV) showing by districts how the revised and budget estimates have been arrived at are appended to these Proceedings, as also a statement (V) showing in detail the data on which the estimates of Government assignments for village service for 1897–98 and 1898–99 are based.

Ganjám.	Kurnool.
Cuddapah.	Trichinopoly.
Anantapur.	

3. The revised and budget estimates, as now fixed, stand as follows :—

—	Actuals of 1895–96.	Revised estimate for 1896–97.	Actuals for 1896–97.	Sanctioned estimate for 1897–98.	Revised estimate for 1897–98.	Budget estimate for 1898–99.
Land Revenue.						
Shared	532·65	496·42	501·66	554·70	557·46	566·37
Government contribution for village service	25·23	23·15	22·07	21·70	21 65	20·76
Total ..	557·88	519·57	523·73	576·40	579·11	587·13

4. The revised estimates have been framed on the assumption that the north-east monsoon will be a normal one. Should it prove otherwise, Collectors will be requested to report by the 15th January next whether any changes in the estimates, as now fixed, are called for.

5. With reference to paragraph 2 of Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, the Board submits that, in consequence of famine, an increase of 6·34 lakhs as compared with the normal receipts is expected in the revised estimate of the affected districts as against 9·95 lakhs included in the sanctioned estimate, as will be seen from the subjoined abstract :—

—	Normal opening balance.	Estimated and actual balance on 1st April 1897.	Difference due to slackness of collections.	Deduct famine remissions for the period April to June 1897.	Net increase in the demand of the 3 months.	Probable closing balance on 31st March 1898.	Increase as compared with the normal balance in column 2	Difference between columns 6 and 8.
1	2	3	4	5	6	7	8	9
As per the sanctioned estimate	6·92	26·00	19·08	3·32	15·76	12·73	5·81	9·95
As per the revised estimate.	6·92	21·34	14·42	3·52	10·90	11·48	4·56	6·34

It will be observed that the falling off in the increase from famine as compared with the sanctioned estimate is due mainly to the decrease in the opening balance on 1st April 1897.

6. If the changes in the dates of collection of second crop charge in certain districts, contemplated in Government Order, No. 273, Revenue, dated 28th April 1897, are to be simultaneously introduced in all of them during the current fasli, the revised estimate for the current official year will have to be reduced by Rs. 5 lakhs—*vide* paragraph 4 of Board's Proceedings, Mis. No. 9327, Revenue Settlement, dated 20th November 1897.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

„ to the Accountant-General.

APPENDIX I.

Statement showing the Revised and Budget Estimates of Land Revenue receipts for the years 1897–98 and 1898–99.

—	Detailed account Number.	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.
I.—Land Revenue.		*In thousands of rupees.*			
Permanently-settled revenue	I-A	4,984	5,070	5,125	4,886
Shrotriem jodi		747	756	771	659
Ryotwar and miscellaneous		50,244	49,525	49,460	44,497
Total ordinary revenue		55,975	55,351	55,356	50,042
Sale of Government estates	I-B	..	23	27	48
Sale-proceeds of waste lands and redemption of land-tax.		615	325	20	
Rents, &c., of fisheries		..	..	..	16
Miscellaneous		47	47	67	60
		662	395	114	124
Total shared		56,637	55,746	55,470	50,166

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.	Accounts of 1894–95.
Balance outstanding at the beginning of the official year.	(*c*) 29,01	(*b*) 38,10	(*a*) 43,70	21,45	24,50	29,06
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	1,88,25	1,87,57	1,87,80	1,86,58	1,88,44	1,84,03
Wet	2,35,04	2,33,78	2,26,27	2,32,57	2,23,91	2,30,59
South Canara (*d*)	13,91	13,91	14,00	13,89	14,00	13,96
Total	(*i*) 4,37,20	(*h*) 4,35,26	(*g*) 4,28,07	(*f*) 4,33,04	(*e*) 4,26,35	4,28,58
	* 5,29	* 5,29				

* Portion of the settlement increase in Gódávari, Kistna and Anantapur for which particulars of wet and dry are not furnished.

Explanatory Remarks.

Actuals of 1896–97.—The increase in the actuals of 1896–97 (523·73) as compared with the revised estimate (519·57) under Land Revenue (including Government contribution for Village Service) is, as already explained in paragraph 4 of Board's Proceedings, Mis. No. 2643, dated 16th July 1897, mainly due to the advance collections made on account of the kists of April and May 1897 having actually amounted to 6¾ lakhs as against 3 lakhs originally estimated.

Revised Estimate of 1897–98.—The increase in the estimate as compared with the actuals of 1896–97 is due to the fact that the last year was a famine year. The revised estimate of ordinary revenue as compared with the sanctioned estimate is unaffected in spite of a decrease in the opening balance because the latter is counterbalanced by an increase in the current demand. The Collector of Madura expects an increase of 3 lakhs in 1897–98 from the sale of waste lands under the Periyár Project. The provision under I-B, Miscellaneous follows Collectors' estimates.

Budget Estimate of 1898–99.—The Board in the Settlement Department anticipates that the revised settlement rates will be introduced in Gódávari and Kistna with effect from the current fasli. Gross increases of 3·34 and 1·75 lakhs have been provided for under the holdings of the respective districts for the current and ensuing faslis, but it is assumed that the increased revenue (excluding probable increment remissions) for both the faslis will accrue only in 1898–99. Under Ryotwar and Miscellaneous revenue for these districts for fasli 1308, provision has also been made for the increase expected from the introduction of differential water-rates in zemindaris and inams to the extent of 1·92 and 1·22 lakhs, respectively. The absence of any entry against "sale of Government estates" is due to the fact that no Government gardens are expected to be sold in Tanjore. The Collector of Madura anticipates an increase of 6 lakhs from the sale-proceeds of waste lands under the Periyár Project.

(*a*) Includes a demand of 8·70 lakhs which was expected to be postponed.

(*b*) Includes 12 69 lakhs of collections postponed as follows:—

	Lakhs.
Ganjám	0·54
Cuddapah	6·95
Bellary	1·10
Kurnool	1·50
North Arcot	2·60
Total	12·69

(*c*) Includes 4·39 lakhs of net settlement increase in Gódávari and Kistna appertaining to fasli 1307.

(*d*) Represents the assessment on holdings for which particulars of wet and dry are not available.

(*e*) The decrease as compared with the demand of fasli 1304 (1894–95) is the result of gross increases of 1·17 lakhs due to extension of cultivation and 3·48 due to the levy of enhanced rate of water-tax in Gódávari and Kistna, and of a gross decrease of 6·89 due to the transfer of lands from wet to dry in the last-mentioned districts.

(*f*) Increase due chiefly to the re-transfer of lands from dry to wet in Gódávari and Kistna.

(*g*) An increase in the assessment of holdings as compared with the demand of fasli 1305 was expected from the extension of irrigation in Madura and the re-transfer of lands from dry to wet in Gódávari and Kistna.

(*h*) Follows the actuals of 1896–97, subject to modification on account of darkhast and relinquishments up to 30th September 1897, and also provides for the following increases:—

Districts.	Settlement increases.	Increase from extension of irrigation.
Gódávari	3·34	1·50
Kistna	1·75	....
Anantapur	·35	....
Madura	..	0·10 (in excess of ·70 realized in 1896–97).
	5·44	1·60

(*i*) Provides for the following increases over and above those of fasli 1307 (1897–98):—

Districts.	Extension of irrigation.
Ganjám	·03
Gódávari	1·50
Madura	·15
Total	1·68

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
Gross Land Revenue demand of the corresponding fasli year—cont.						
II.—Second-crop assessment ..	24,42	(*m*) 23,72	(*l*) 28,04	(*k*) 19,86	(*j*) 27,22	17,45
III.—Water-rate on dry lands ..						
IV.—Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	22,68	22,67	23,16	22,65	23,16	23,09
(ii) Water-rate charged on minor inams.	13,11	(*o*) 13,06	11,20	11,70	11,36	10,63
(iii) Water-rate on whole inam and zemindari villages.	(*p*) 13,11	(*o*) 9,71	8,70	8,64	*n*) 8,90	7,22
(iv) Revenue from lands cultivated but not included in the jamabandi.	(*q*) 3,63	(*q*) 3,45	6,00	(*q*) 2,94	6,05	5,71
(v) Revenue from cultivation of poramboke lands.	2,72	2,72	3,10	2,69	3,22	3,11
(vi) Tree revenue	3,10	3,48	3,50	3,50	(*r*) 3,71	5,24
(vii) Commission on private estates under Government management.	49	49	90	50	84	93
(viii) Charge for water on lands irrigated without permission.	65	65	90	62	95	88
(ix) Rent on islands situated in rivers.	2,77	2,77	2,88	2,77	2,88	2,34
(x) Other items..	(*s*) 6,91	(*s*) 6,92	4,58	(*s*) 7,97	4,59	4,31
Total of item IV ..	69,17	65,92	64,92	63,98	65,66	63,46
V. Peishcush of permanently-settled estates and shrotriem jodi.	57,14	57,14	(*u*) 57,25	57,15	(*t*) 57,38	57,75
VI. Total gross Land Revenue demand, items I to V.	5,93,22	5,87,33	5,78,28	5,74,03	5,76,61	5,67,24
VII. *Deduct*—Remissions—						
(i) Season remissions. { Ordinary ..	(*v*) 6,76	3,51	(*v*) 6,76	6,50	5,96	9,14
{ Famine ..	..	..	..	25,82	..	..
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	90	(*w*) 1,89	86	1,72	2,82	4,56
(iii) Other fixed remissions ..	1,51	1,51	1,51	1,50	1,50	1,55
(iv) Beriz deductions	9,36	9,36	9,25	9,48	9,35	9,61
Total remissions ..	18,53	16,27	18,38	45,12	19,63	24,86
VIII. Net Land Revenue demand of the fasli year.	5,74,69	5,71,06	5,59,90	5,28,91	5,56,98	5,42,38
Deduct or *Add* for variations between the fasli and the official year's demands.	+ 1,66	— 4,52	— 3,80	(*y*) + 10,73	— 2,61	(*x*) + 11,48
IX. Net demand for the official year.	5,76,35	5,66,54	5,56,10	5,39,64	5,54,37	5,53,86
X. Total demand including the opening balance.	6,05,36	6,04,64	5,99,80	5,61,09	5,78,87	5,82,92
XI. Net demand	6,05,36	6,04,64	5,99,80	5,61,09	5,78,87	5,82,92
XII. Actual or estimated collections (ordinary revenue).	5,59,75	5,53,51	5,53,56	5,00,42	5,31,09	5,34,09
(*a*) *Deduct*—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	— 5,67	— 6,52	— 3,00	— 6,73	— 5,94	— 5,26
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 6,52	+ 6,73	+ 3,00	+ 5,94	+ 5,26	+ 5,66
(*c*) *Add*—Amount transferred to Government assignments for village service	(*A*) + 20,76	(*z*) + 21,65	+ 21,70	+ 22,07	+ 25,23	+ 18,93
(*d*) *Add* irrecoverable arrears written off.	+ 23	+ 26	+ 57	+ 38	+ 57	+ 57
(*e*) Other adjustments.. ..	..	..	..	+ 91	+ 1,21	+ 4,43
Total adjustments ..	+ 21,84	+ 22,12	+ 22,27	+ 22,57	+ 26,33	+ 24,33

Explanatory Remarks.

(*j*) Increase as compared with 1894-95 is due partly to the favourable season and the enhancement of the water-rate in Gódávari and Kistna, and partly to the lands transferred from wet to dry in the abovementioned districts having been irrigated with Government water.

(*k*) Decrease as compared with 1895-96 was due partly to unfavourable season and partly to the re-transfer of lands in Gódávari and Kistna from dry to wet.

(*l*) Increase as compared with 1895-96 was expected from the extension of irrigation in Ganjám, Gódávari, Kistna and Madura.

(*m*) Allows for decrease on account of the re-transfer of lands from dry to wet in Gódávari and Kistna.

(*n*) Increase due to the levy of enhanced water-rate in Godavari and Kistna.

(*o*) The increases are expected from the extension of irrigation chiefly in Kistna.

(*p*) Provides for an increase from the charge of differential water-rate on zemindari and inam lands in Gódávari and Kistna as follows:—

	Lakhs.
Gódávari	1·92
Kistna	1·22

(*q*) The decrease as compared with the demand of faslis 1304 and 1305 is due partly to unfavourable season but mainly to the fact that some Collectors have included the demand due on "lands cultivated without darkhast for which no pattas have been granted" under (X) "other items" below.

(*r*) Decrease due to the transfer to forests of the revenue from trees on unreserved lands over which Forest-officers exercise supervision.

(*s*) *Vide* remark (*q*) above.

(*t*) Decrease as compared with 1894-95 due mainly to the water-rate payable to Government by the ryots of the Gudur Pergana in the Kistna district having been collected from them direct by the Revenue officers from fasli 1305.

(*u*) Decrease as compared with 1895-96 due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Rajah of Cannanore in respect of the Laccadive Islands, which has been directed to be credited to "tributes from Native States."

(*v*) Represents the average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305.

(*w*) Include probable increment remissions in Gódávari and Kistna, estimated by the Settlement Department as follows:—

	Lakhs.
Gódávari	0·40
Kistna	0·30

(*x*) The settlement increase of fasli 1303 in Tanjore was ascertained and included in the demand during 1894-95.

(*y*) This figure is the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*z*) The decrease as compared with the actuals of 1896-97 is due to the reduction of the rate of cess from 8 to 7 pies in the rupee and is counterbalanced to some extent by the increase on account of postponed demands of 1896-97.

(*A*) The decreased rate of cess will be in force throughout the year against nine months in 1897-98.

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.	Accounts of 1894–95.
XIII. Total amount collected, adjusted or written off out of the demand.	5,81,59	5,75,63	5,75,83	5,22,99	5,57,42	5,58,42
XIV. Percentage of item XIII to item XI.	96·0	(*B*) 95·2	96	93·2	96·3	95·8
XV. Balance outstanding at the end of the year (item XI *minus* item XIII).	23,77	29,01	23,97	38,10	21,45	24,50

Detailed Account No. I-B.—LAND REVENUE.—Miscellaneous.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.
Process service fees	27	27	32	28
Receipts of the Survey Department	9	9	9	8
Fines and Forfeitures of Revenue Courts	11	11	26	24
Receipts from quarries and minor mineral products				
Rents of Railway C class land..				
Total I-B Miscellaneous ..	47	47	67	60

Explanatory Remarks.

(*B*) The slight fall in the percentage is due (1) to the inclusion in the demand of the settlement increases of Gódávari and Kistna expected to be collected in 1898–99 and (2) to the fact that the postponed revenue of fasli 1306 relating to the affected districts has to be realised along with the current demand.

APPENDIX II.

Statement showing distriotwar particulars of the gross demand, remissions and net demand entered against items VI, VII and VIII in the abstract of the land revenue estimates.

In lakhs.

Districts.	Total gross demand including peishcush and shrotriem jodi.			Season remissions out of the ryotwar and miscellaneous portion of the demand.			Fixed remissions and beriz deductions.			Total remissions.			Net demand of land revenue.		
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.
Ganjám	14·12	14·08	14·20	·20	·03	2·38	·17	·17	·24	·37	·20	2·62	13·75	13·88	11·64
Vizagapatam	16·29	16·28	16·34	·20	·02	1·73	·17	·17	·24	·37	·20	1·76	16·05	16·22	14·42
Gódávari	67·46	64·04	57·83	·56	·15	2·46	·47	·43	·46	1·03	1·02	2·92	66·39	63·02	56·21
Kistna	64·77	63·02	60·39	·56	·73	1·52	·56	·50	·56	1·12	1·59	2·08	63·65	61·43	56·90
Nellore	30·19	30·10	29·20	·68	·47	·62	·12	·12	·12	·80	·59	·74	29·39	29·51	29·36
Cuddapah	22·05	21·90	21·85	·38	·24	·68	·51	·51	·60	·89	·75	·88	21·16	21·15	16·29
Anantapur	13·20	13·06	11·72	·63	·60	·63	·18	·18	·20	·81	·78	·73	12·39	12·28	5·74
Bellary	17·39	17·38	17·15	·42	·11	7·60	·21	·24	·29	·60	·32	·66	16·79	17·06	9·31
Kurnool	17·58	17·52	17·61	·15	·07	4·00	·60	·61	·62	·76	·67	·76	16·83	16·85	11·90
Madras	·78	·78	·75	..	..	..	..	..	..	..	..	..	·78	·78	·78
Chingleput	20·72	20·72	20·50	·38	..	..	..	..	·53	·93	·60	·91	19·79	20 12	19·59
North Arcot	28 92	28·72	29·20	·30	·12	·49	·55	·50	·50	·79	·62	·80	28·13	28·10	28·40
South Arcot	43·00	42·99	43·54	·24	·06	·77	·50	·50	·75	1·01	·84	·99	41·99	42·15	42·55
Tanjore	60·88	60·86	61·50	·14	·04	·78	·90	·97	1·13	·92	·94	1·11	59·96	59·92	60·39
Trichinopoly	21·90	21·88	22·20	·08	·05	·19	1·32	1·03	1·48	1·27	1·37	1·11	20·63	20·61	21·09
Madura	28·66	28·42	29·06	·67	·33	·52	·62	·60	·53	1·09	·85	1·07	27·97	27·97	27·99
Tinnevelly	33·26	33·69	33·40	·62	·23	·18	2·42	2·42	2·45	3·04	2·65	3·00	30·22	31·04	30·40
Coimbatore	30·68	30 61	30·39	·29	·06	·07	·58	·58	·68	·87	·64	·86	29·81	29·97	29·53
Nilgiris	1·38	1·37	1·38	..	..	..	·01	·01	·01	·01	·01	·01	1·37	1·36	1·37
Salem	25·37	25·37	26·44	·20	·06	·35	·68	·68	·68	·88	·74	1·03	24·49	24·63	24·56
South Canara	14·47	14·46	14·56	·10	·08	·07	·94	·98	·93	1·04	1·01	1·08	13·43	13·45	13·48
Malabar	20·15	20·08	20·07	·02	·01	·01	·01	·01	·01	·01	·01	·03	20·12	20·06	20·04
Total ..	593·22	587·33	578·28	6·76	3·51	32·42	11·77	12·76	12·70	18·53	16·27	18·33	574·69	571·06	559·90

Note.—The figures for the several official years given in this statement represent the demand of the corresponding fasli or agricultural years and are exclusive of the miscellaneous items of land revenue, the collections of which are credited to sub-heads other than ordinary revenue.

APPENDIX III.

Statement showing the calculations by which the revised estimate under "Ordinary revenue" for 1897-98 has been arrived at.

Districts.	Actuals of the first six months of 1897-98.	Estimated collections during the remaining six months (October 1897 to March 1898).					Revised estimate (total of columns 2 and 7).
		Estimated demand of fasli 1307.	Portion due during October 1897 to March 1898.	Outstanding balance on 1st October 1897.	Total amount for realization.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
	In thousands of rupees.						
Ganjám	338	1,388	1,300	134	1,434	1,183	1,521
Vizagapatam	412	1,622	1,283	90	1,373	1,247	1,659
Gódávari	939	6,302	5,594	16	5,610	5,077	6,016
Kistna	232	6,143	5,918	7	5,925	5,664	5,896
Nellore	1,259	2,951	1,657	4	1,661	1,620	2,879
Cuddapah	298	2,115	2,113	468	2,581	2,325	2,623
Anantapur	121	1,228	614	203	817	775	896
Bellary	167	1,706	1,470	241	1,711	1,605	1,772
Kurnool	112	1,685	1,671	141	1,812	1,666	1,778
Madras	34	78	46	3	49	44	78
Chingleput	576	2,012	1,465	3	1,468	1,426	2,002
North Arcot	884	2,810	2,358	6	2,364	2,255	3,139
South Arcot	1,071	4,215	3,156	3	3,159	3,128	4,199
Tanjore	1,535	5,992	4,482	10	4,492	4,444	5,979
Trichinopoly	326	2,051	2,026	20	2,046	1,790	2,116
Madura	1,320	2,757	1,437	11	1,448	1,392	2,712
Tinnevelly	1,815	3,104	1,413	61	1,474	1,321	3,136
Coimbatore	686	2,997	2,206	5	2,211	2,123	2,809
Nilgiris	54	136	107	6	113	83	137
Salem	206	2,463	2,285	1	2,286	2,239	2,445
South Canara	653	1,345	688	2	690	669	1,322
Malabar	258	2,006	1,905	117	2,022	1,743	2,091
Total ..	13,296	57,106	45,194	1,552	46,746	43,819	57,115

Revised estimate as per column 8	57,115
Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1897 to March 1898	+ 401
Deduct—Transfers to Local Funds—Village Service Fund	— 2,165
Net estimate of collections (ordinary revenue) ..	55,351

Note.—The amount of advance collections expected to be adjusted during October 1897 to March 1898 is Rs. 2·51 lakhs.

APPENDIX IV.

STATEMENT showing the calculations by which the budget estimate for 1898-99 under "Ordinary revenue" had been arrived at.

Districts.	Estimated collections in the three months—April to June 1898.			Estimated collections in the nine months—July 1898 to March 1899.			Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—columns 4 + 7.
	Outstanding balance on 1st April 1898.	Portion of estimated demand of fasli 1307 falling due in April to June 1898.	Total demand which will be expected to be realised within the year.	Estimated demand of fasli 1308.	Portion due in the nine months—July 1898 to March 1899.	Probable collections.	
1	2	3	4	5	6	7	8
	In thousands of rupees.						
Ganjám	249	86	335	1,375	1,289	1,135	1,470
Vizagapatam	125	338	463	1,605	1,267	1,151	1,614
Gódávari	532	676	1,208	6,639	5,963	5,423	6,631
Kistna	258	220	478	6,365	6,145	6,022	6,500
Nellore	40	1,292	1,332	2,939	1,647	1,606	2,938
Cuddapah	256	2	258	2,116	2,114	2,008	2,266
Anantapur	42	614	656	1,239	619	595	1,251
Bellary	103	236	339	1,679	1,443	1,370	1,709
Kurnool	145	14	159	1,683	1,669	1,552	1,711
Madras	5	4	9	78	74	69	78
Chingleput	42	547	589	1,979	1,432	1,390	1,979
North Arcot	109	449	558	2,813	2,364	2,255	2,813
South Arcot	31	1,057	1,088	4,199	3,141	3,110	4,198
Tanjore	46	1,505	1,551	5,996	4,492	4,448	5,999
Trichinopoly	256	20	276	2,063	2,043	1,838	2,114
Madura	56	1,317	1,373	2,757	1,440	1,383	2,756
Tinnevelly	149	1,645	1,794	3,022	1,509	1,359	3,153
Coimbatore	86	790	876	2,981	2,232	2,144	3,020
Nilgiris	30	26	56	137	111	81	137
Salem	47	176	223	2,449	2,273	2,227	2,450
South Canara	21	654	675	1,343	689	668	1,343
Malabar	* 185	97	282	2,012	1,914	1,724	2,006
Total ..	* 2,813	11,765	14,578	57,469	45,870	43,558	58,136

Note.—Budget estimate as per column 8 58,136
Deduct—Advance collections to be adjusted during the year 652
Add—Advance collections expected to be made in the year 567
Deduct—Transfers to Local—Village Service Fund 2,076
Net—Amount of estimate of Collections of ordinary revenue 55,975

* Excludes a sum of Rs. 88,000 due by Sultan Ali Raja of Cannanore and not expected to be realised during 1898-99.

APPENDIX V

Showing the calculation by which the probable Government assignments for village service for the official years 1897–98 and 1898–99 have been arrived at.

—	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
Revised Estimate for 1897–98.	*In thousands of rupees.*	
1. Actual receipts for the six months—April to September 1897—under Government assignments for village service.	..	546
2. Balance under ryotwar and miscellaneous on 1st October 1897	1,313	..
3. Portion thereof relating to the faslis preceding fasli 1097 which may be expected to be realised before April 1898.	1,291	..
4. Government assignments on the above at 8 pies in the rupee	..	54
5. Portion of the balance relating to the fasli 1307 (item 2—3)	22	..
6. Probable demand of the six months—October 1897 to March 1898—excluding Madras and portions of Malabar.	40,027	..
7. *Deduct*—		
(i) Revenue from miscellaneous items not liable to land and village cesses which is included in the above demand.	409	..
(ii) Also water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	1,408	..
(iii) Net settlement increases in Gódávari and Kistna expected to be collected during 1898–99.	449	..
8. Total deduction	2,266	..
9. Remainder (item 6—8)	37,761	..
10. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	5,755	..
(*b*) Remissions of fasli 1306, the cess on which is expected to be realized along with the balance outstanding on 1st October 1897.	550	..
(*c*) Season remissions relating to the demand of the six months	267	..
(*d*) Estimated beriz deductions to be made during the period	818	..
(*e*) Kurnool canal water-rate	36	..
11. Total addition	7,426	..
12. Total demand of fasli 1307 liable to cess (item 5 + 9 + 11)	45,209	..
13. Cess at 7 pies in the rupee on the probable collections estimated at 94·7 per cent. of the above demand.	..	1,565
14. Total amount of the Government assignments for the entire year 1897–98 (item 1 + 4 + 13).	..	2,165
Budget Estimate for 1898–99.		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1898—including the probable balance on 1st April, the whole of which is expected to be realised before the close of the year.	12,355	..
2. *Deduct*—		
(i) Revenue for miscellaneous items not liable to cesses which is included in the above demand.	118	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	45	..
3. Total deduction	163	..
4. Remainder (item 1—3)	12,192	..
5. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams (in cases where a portion of the quit-rent falls due in the three months according to kistbandi).	1,087	..
(*b*) Season remissions relating to the demand of the three months	165	..
(*c*) Estimated beriz deductions to be made during the period	118	..
6. Total addition	1,370	..
7. Total amount liable to cess (item 4 + 6)	13,562	..
8. Cess at 7 pies in the rupee on the above demand	..	493
9. Probable demand of the nine months—July 1898 to March 1899—excluding Madras and portions of Malabar.	40,631	..
10. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cesses (included in the above demand).	366	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams therein which are not liable to village-cess.	1,728	..
11. Total deduction	2,094	..
12. Remainder (item 9—11)	38,537	..
13. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	5,755	..
(*b*) Season remissions relating to the demand of the nine months	511	..
(*c*) Estimated beriz deductions to be made during the period	818	..
(*d*) Kurnool canal water-rate	36	..
14. Total addition	7,120	..
15. Total demand liable to cess (item 12 + 14)	45,657	..
16. Cess at 7 pies in the rupee on the probable collections estimated at 95 per cent. of the demand.	..	1,583
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	2,076

Order—No. 1062, Revenue, dated 17th December 1897.

Land Revenue No. 27.

In the above the Board of Revenue submits its revised estimate of receipts under "Land Revenue" for the current year and the budget estimate for 1898–99. The estimates are approved subject to the following remarks:—

(1) The Government considers it unlikely that orders will be issued on the Board's reports on the settlement of the Gódávari and Kistna districts in time for its introduction during the current year. The settlement increase anticipated by the Board, viz., Rs. 3·34 lakhs in Gódávari and Rs. 1·75 lakhs in Kistna, will, therefore, be left out of account. For the same reason, increment remissions amounting to Rs. ·70 lakhs for the two districts will also be excluded.

(2) Considering the state of the season over the greater part of the Presidency, as shown by the recent season reports, the Government is of opinion that the season remissions have been fixed by the Board too low. The estimate should be raised from Rs. 3·51 lakhs to Rs. 5 lakhs.

(3) Orders will issue in separate Proceedings directing that effect may be given to the scheme for collecting the second-crop charge according to the revised kistbandy sanctioned in G.O., No. 273, dated 28th April 1897.

2. The necessary alterations will be made in Appendix I to the Board's Proceedings, which will be printed as an appendix to this order.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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

Order—No. 1081, Financial, dated 23rd December 1897.

The estimates are accepted.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Revenue Department.
„ Board of Revenue (Land Revenue).
„ Accountant-General.
Editors' Table.

Exd. A. F. Eccleston.

Statement showing the revised and budget estimates of Land Revenue receipts for the years 1897–98 and 1898–99.

—	Detailed account No.	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.
I.—Land Revenue.		*In lakhs of rupees.*			
Ordinary revenue. Permanently-settled revenue	I-A	49·84	50·70	51·25	48·86
Shrotriem jodi		7·47	7·56	7·71	6·59
Ryotwar and Miscellaneous		495·86	490·77	494·60	444·97
Total	..	553·17	549·03	553·56	500·42
Sale of Government estates		..	·23	·27	·48
Sale-proceeds of waste lands and redemption of land-tax.		6·15	3·25	·20	
Rents, &c., of fisheries	I-B	..	..	..	·16
Miscellaneous		·47	·47	·67	·60
	..	6·62	3·95	1·14	1·24
Total shared	..	559·79	552·98	554·70	501·66

Detailed Account No. I-A.—Land Revenue—Ordinary Revenue.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.	Accounts of 1894–95.
	In lakhs of rupees.					
Balance outstanding at the beginning of the official year.	22·89	38·10	43·70	21·45	24·50	29·06
Gross Land Revenue demand of the corresponding fasli year.						
I. Assessment on holdings—						
Dry	188·25	187·57	187·80	186·58	188·44	184·03
Wet	235·04	233·78	226·27	232·57	223·91	230·59
South Canara	13·91	13·91	14·00	13·89	14·00	13·96
Total	437·20	435·26	428·07	433·04	426·35	428·58
	* 5·29	† ·20	..	..	..	..
II. Second-crop assessment	24·42	23·72	28·04	19·86	27·22	17·45
III. Water-rate on dry lands						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams	22·68	22·67	23·16	22·65	23·16	23·09
(ii) Water-rate charged on minor inams	13·11	13·06	11·20	11·70	11·36	10·63
(iii) Water-rate on whole inam and zemindari villages.	13·11	9·71	8·70	8·64	8·90	7·22
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·63	3·45	6·00	2·94	6·05	5·71
(v) Revenue from cultivation of poramboke lands.	2·72	2·72	3·10	2·69	3·22	3·11
(vi) Tree revenue	3·10	3·48	3·50	3·50	3·71	5·24
(vii) Commission on private estates under Government management.	·49	·49	·90	·50	·84	·93
(viii) Charge for water on lands irrigated without permission.	·65	·65	·90	·62	·95	·88
(ix) Rent on islands situated in rivers	2·77	2·77	2·88	2·77	2·88	2·34
(x) Other items	6·91	6·92	4·58	7·97	4·59	4·31
Total of item IV	69·17	65·92	64·92	63·98	65·66	63·46
V. Peishcush of permanently-settled estates and shrotriem jodi.	57·14	57·14	57·25	57·15	57·38	57·75

* Settlement increase in Gódávari, Kistna and Anantapur, for which particulars of wet and dry are not furnished.
† Portion of settlement increase in Anantapur for which particulars of wet and dry are not available.

Detailed Account No. I-A.—Land Revenue—Ordinary Revenue—*cont.*

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.	Accounts of 1894–95.
	In lakhs of rupees.					
VI. Total gross Land Revenue demand, items 1 to V.	593·22	582·24	578·28	574·03	576·61	567·24
VII. *Deduct*—Remissions—						
(i) Season remissions .. { Ordinary ..	6·76	5·00	6·76	6·60	5·96	9·14
{ Famine ..	..	..	..	25·82	..	..
	1·60	1·19	·86	1·72	2·82	4·56
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	1·51	1·51	1·51	1·50	1·50	1·55
(iii) Other fixed remissions	9·36	9·36	9·25	9·48	9·35	9·61
(iv) Beria deductions						24·86
Total Remissions ..	19·23	17·06	18·38	45·12	19·63	
VIII. Net Land Revenue demand of the fasli year.	573·99	565·18	559·90	528·91	556·98	542·38
Deduct or *add* for variations between the fasli and the official years' demands.	+ 1·66	— 9·41	— 3·80	+ 10·73	— 2·61	+ 11·48
IX. Net demand for the official year	575·65	555·77	556·10	539·64	554·37	553·86
X. Total demand including the opening balance.	598·54	593·87	599·80	561·09	578·87	582·92
XI. Actual or estimated collections (ordinary revenue).	553·17	549·03	553·56	500·42	531·09	534·09
XII. (*a*) *Deduct*—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	— 5·67	— 6·52	— 3·00	— 6·73	— 5·94	— 5·26
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 6·52	+ 6·73	+ 3·00	+ 5·94	+ 5·26	+ 5·66
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 20·52	+ 21·48	+ 21·70	+ 22·07	+ 25·23	+ 18·93
(*d*) *Add* irrecoverable arrears written off.	+ ·23	+ ·26	+ ·57	+ ·38	+ ·57	+ ·57
(*e*) Other adjustments (their nature should be fully explained in the column of remarks).	..	..	..	+ ·91	+ 1·21	+ 4·43
Total Adjustments ..	+ 21·60	+ 21·95	+ 22·27	+ 22·57	+ 26·33	+ 24·33
XIII. Total amount collected, adjusted or written off out of the demand.	574·77	570·98	575·83	522·99	557·42	558·42
XIV. Percentage of item XIII to item XI ..	96·0	96·1	96·0	93·2	96·3	95·8
XV. Balance outstanding at the end of the year (item X *minus* item XIII).	23·77	22·89	23·97	38·10	21·45	24·50

Detailed Account No. I-B.—Land Revenue—Miscellaneous.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.
Process-service fees	·27	·27	·32	·28
Receipts of the Survey Department	·09	·09	·09	·08
Fines and forfeitures of Revenue Courts ..				
Receipts from quarries and minor mineral products.	·11	·11	·26	·24
Rents of Railway C class land				
Total shared ..	·47	·47	·67	·60

Fil CURRENT No. 6062

Government {1897} of Madras.

REVENUE.

Fil 1081 28/12/97

Recd. } 1897. *Enclosures*

Regd. 23/12 } *Spare copies*

G.O., No. 1062, 17th December 1897.

DECEMBER.

Budget Estimate.

Approving and transferring to the Financial Department, with remarks, the revised estimate for 1897–98 and budget estimate for 1898–99 of Land Revenue Receipts.

Checked 23/12

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 423, dated 2nd December 1897 :—

Resolution—No. 423, dated 2nd December 1897.

The Board resolves to submit to Government the revised estimates for 1897–98 and the budget estimates for 1898–99 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

2. The slight delay in the submission of the estimates is due to the late receipt of several district estimates in consequence partly of the elaborate forms prescribed by Government and partly of the delay in completing the jamabandi in some districts. The figures entered as the actuals for 1896–97 (fasli 1306) in respect of the marginally-noted district are only provisional pending the completion of the jamabandi, or the accounts connected therewith. Full explanations for all important variations are given in the remarks column of the budget statement. Two statements (III and IV) showing by districts how the revised and budget estimates have been arrived at are appended to these Proceedings, as also a statement (V) showing in detail the data on which the estimates of Government assignments for village service for 1897–98 and 1898–99 are based.

Ganjám.	Kurnool.
Cuddapah.	Trichinopoly.
Anantapur.	

3. The revised and budget estimates, as now fixed, stand as follows :—

—	Actuals of 1895–96.	Revised estimate for 1896–97.	Actuals for 1896–97.	Sanctioned estimate for 1897–98.	Revised estimate for 1897–98.	Budget estimate for 1898–99.
Land Revenue.						
Shared	532·65	496·42	501·66	554·70	557·46	566·37
Government contribution for village service	25·23	23·15	22·07	21·70	21 65	20·76
Total ..	557·88	519·57	523·73	576·40	579·11	587·13

4. The revised estimates have been framed on the assumption that the north-east monsoon will be a normal one. Should it prove otherwise, Collectors will be requested to report by the 15th January next whether any changes in the estimates, as now fixed, are called for.

5. With reference to paragraph 2 of Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, the Board submits that, in consequence of famine, an increase of 6·34 lakhs as compared with the normal receipts is expected in the revised estimate of the affected districts as against 9·95 lakhs included in the sanctioned estimate, as will be seen from the subjoined abstract :—

—	Normal opening balance.	Estimated and actual balance on 1st April 1897.	Difference due to slackness of collections.	Deduct famine remissions for the period April to June 1897.	Net increase in the demand of the 3 months.	Probable closing balance on 31st March 1898.	Increase as compared with the normal balance in column 2	Difference between columns 6 and 8.
1	2	3	4	5	6	7	8	9
As per the sanctioned estimate	692	2,600	1,908	332	1,576	1,273	581	995
As per the revised estimate.	692	2,134	1,442	352	1,090	1,148	456	634

It will be observed that the falling off in the increase from famine as compared with the sanctioned estimate is due mainly to the decrease in the opening balance on 1st April 1897.

6. If the changes in the dates of collection of second crop charge in certain districts, contemplated in Government Order, No. 273, Revenue, dated 28th April 1897, are to be simultaneously introduced in all of them during the current fasli, the revised estimate for the current official year will have to be reduced by Rs. 5 lakhs—*vide* paragraph 4 of Board's Proceedings, Mis. No. 9327, Revenue Settlement, dated 20th November 1897.

(True Extract.)

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

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

APPENDIX I.

Statement showing the Revised and Budget Estimates of Land Revenue receipts for the years 1897-98 and 1898-99.

—	Detailed account Number.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
I.—Land Revenue.		Rs.	Rs.	Rs.	Rs.
Permanently-settled revenue	I-A	4,984	5,070	5,125	4,886
Shrotriem jodi		747	756	771	659
Ryotwar and miscellaneous		50,244	49,525	49,460	44,497
Total ordinary revenue		55,975	55,351	55,356	50,042
Sale of Government estates		..	23	27	48
Sale-proceeds of waste lands and redemption of land-tax.		615	325	20	
Rents, &c., of fisheries	I-B	..	..	..	16
Miscellaneous		47	47	67	60
		662	395	114	124
Total shared		56,637	55,746	55,470	50,166

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the official year.	(c) 29,01	(b) 38,10	(a) 43,70	21,45	24,50	29,06
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	1,88,25	1,87,57	1,87,80	1,86,58	1,88,44	1,84,03
Wet	2,35,04	2,33,78	2,26,27	2,32,57	2,23,91	2,30,59
South Canara (d)	13,91	13,91	14,00	13,89	14,00	13,96
Total	(i) 4,37,20	(h) 4,35,26	(g) 4,28,07	(f) 4,33,04	(e) 4,26,35	4,28,58
	* 5,29	* 5,29				

* Portion of the settlement increase in Gódávari, Kistna and Anantapur for which particulars of wet and dry are not furnished.

Explanatory Remarks.

Actuals of 1896-97.—The increase in the actuals of 1896-97 (523·73) as compared with the revised estimate (519·57) under Land Revenue (including Government contribution for Village Service) is, as already explained in paragraph 4 of Board's Proceedings, Mis. No. 2643, dated 16th July 1897, mainly due to the advance collections made on account of the kists of April and May 1897 having actually amounted to 6¾ lakhs as against 3 lakhs originally estimated.

Revised Estimate of 1897-98.—The increase in the estimate as compared with the actuals of 1896-97 is due to the fact that the last year was a famine year. The revised estimate of ordinary revenue as compared with the sanctioned estimate is unaffected in spite of a decrease in the opening balance because the latter is counterbalanced by an increase in the current demand. The Collector of Madura expects an increase of 3 lakhs in 1897-98 from the sale of waste lands under the Periyár Project. The provision under I-B, Miscellaneous follows Collectors' estimates.

Budget Estimate of 1898-99.—The Board in the Settlement Department anticipates that the revised settlement rates will be introduced in Gódávari and Kistna with effect from the current fasli. Gross increases of 3·34 and 1·75 lakhs have been provided for under the holdings of the respective districts for the current and ensuing faslis, but it is assumed that the increased revenue (excluding probable increment remissions) for both the faslis will accrue only in 1898-99. Under Ryotwar and Miscellaneous revenue for these districts for fasli 1308, provision has also been made for the increase expected from the introduction of differential water-rates in zemindaris and inams to the extent of 1·92 and 1·22 lakhs, respectively. The absence of any entry against "sale of Government estates" is due to the fact that no Government gardens are expected to be sold in Tanjore. The Collector of Madura anticipates an increase of 6 lakhs from the sale-proceeds of waste lands under the Periyár Project.

(a) Includes a demand of 8·70 lakhs which was expected to be postponed.

(b) Includes 12 69 lakhs of collections postponed as follows:—

	Lakhs.
Ganjám	0·54
Cuddapah	6·95
Bellary	1·10
Kurnool	1·50
North Arcot	2·60
Total	12·69

(c) Includes 4·39 lakhs of net settlement increase in Gódávari and Kistna appertaining to fasli 1307.

(d) Represents the assessment on holdings for which particulars of wet and dry are not available.

(e) The decrease as compared with the demand of fasli 1304 (1894-95) is the result of gross increases of 1·17 lakhs due to extension of cultivation and 3·48 due to the levy of enhanced rate of water-tax in Gódávari and Kistna, and of a gross decrease of 6·89 due to the transfer of lands from wet to dry in the last-mentioned districts.

(f) Increase due chiefly to the re-transfer of lands from dry to wet in Gódávari and Kistna.

(g) An increase in the assessment of holdings as compared with the demand of fasli 1305 was expected from the extension of irrigation in Madura and the re-transfer of lands from dry to wet in Gódávari and Kistna.

(h) Follows the actuals of 1896-97, subject to modification on account of darkhast and relinquishments up to 30th September 1897, and also provides for the following increases:—

Districts.	Settlement increases.	Increase from extension of irrigation.
Gódávari	3·34	1·50
Kistna	1·75	....
Anantapur	·35	....
Madura	..	0·10 (in excess of ·70 realized in 1896-97).
	5·44	1·60

(i) Provides for the following increases over and above those of fasli 1307 (1897-98):—

Districts.	Extension of irrigation.
Ganjám	·03
Gódávari	1·50
Madura	·15
Total	1·68

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
Gross Land Revenue demand of the corresponding fasli year—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Second-crop assessment ..	24,42	(*m*) 23,72	(*l*) 28,04	(*k*) 19,86	(*j*) 27,22	17,45
III.—Water-rate on dry lands ..						
IV.—Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	22,68	22,67	23,16	22,65	23,16	23,09
(ii) Water-rate charged on minor inams.	13,11	(*o*) 13,06	11,20	11,70	11,36	10,63
(iii) Water-rate on whole inam and zemindari villages.	(*p*) 13,11	(*o*) 9,71	8,70	8,64	*n*) 8,90	7,22
(iv) Revenue from lands cultivated but not included in the jamabandi.	(*q*) 3,63	(*q*) 3,45	6,00	(*q*) 2,94	6,05	5,71
(v) Revenue from cultivation of porambóke lands.	2,72	2,72	3,10	2,69	3,22	3,11
(vi) Tree revenue	3,10	3,48	3,50	3,50	(*r*) 3,71	5,24
(vii) Commission on private estates under Government management.	49	49	90	50	84	93
(viii) Charge for water on lands irrigated without permission.	65	65	90	62	95	88
(ix) Rent on islands situated in rivers.	2,77	2,77	2,88	2,77	2,88	2,34
(x) Other items..	(*s*) 6,91	(*s*) 6,92	4,58	(*s*) 7,97	4,59	4,31
Total of item IV ..	69,17	65,92	64,92	63,98	65,66	63,46
V. Peishcush of permanently-settled estates and shrotriem jodi.	57,14	57,14	(*u*) 57,25	57,15	(*t*) 57,38	57,75
VI. Total gross Land Revenue demand, items I to V.	5,93,22	5,87,33	5,78,28	5,74,03	5,76,61	5,67,24
VII. *Deduct*—Remissions—						
(i) Season remissions. { Ordinary ..	(*v*) 6,76	3,51	(*v*) 6,76	6,90	5,96	9,14
{ Famine ..	..	..	..	25,82	..	..
	90	(*w*) 1,89	86	1,72	2,82	4,56
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).						
(iii) Other fixed remissions ..	1,51	1,51	1,51	1,50	1,50	1,55
(iv) Beriz deductions	9,36	9,36	9,25	9,48	9,35	9,61
Total remissions ..	18,53	16,27	18,38	45,12	19,63	24,86
VIII. Net Land Revenue demand of the fasli year.	5,74,69	5,71,06	5,59,90	5,28,91	5,56,98	5,42,38
Deduct or *Add* for variations between the fasli and the official year's demands.	+ 1,66	— 4,52	— 3,80	(*y*) + 10,73	— 2,61	(*x*) + 11,48
IX. Net demand for the official year.	5,76,35	5,66,54	5,56,10	5,39,64	5,54,37	5,53,86
X. Total demand including the opening balance.	6,05,36	6,04,64	5,99,80	5,61,09	5,78,87	5,82,92
XI. Net demand	6,05,36	6,04,64	5,99,80	5,61,09	5,78,87	5,82,92
XII. Actual or estimated collections (ordinary revenue).	5,59,75	5,53,51	5,53,56	5,00,42	5,31,09	5,34,09
(*a*) *Deduct*—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	— 5,67	— 6,52	— 3,00	— 6,73	— 5,94	— 5,26
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 6,52	+ 6,73	+ 3,00	+ 5,94	+ 5,26	+ 5,66
(*c*) *Add*—Amount transferred to Government assignments for village service	(*A*) + 20,76	(*z*) + 21,65	+ 21,70	+ 22,07	+ 25,23	+ 18,93
(*d*) *Add* irrecoverable arrears written off.	+ 23	+ 26	+ 57	+ 38	+ 57	+ 57
(*e*) Other adjustments.. ..	..	..	..	+ 91	+ 1,21	+ 4,43
Total adjustments ..	+ 21,84	+ 22,12	+ 22,27	+ 22,57	+ 26,33	+ 24,33

Explanatory Remarks.

(*j*) Increase as compared with 1894-95 is due partly to the favourable season and the enhancement of the water-rate in Gódávari and Kistna, and partly to the lands transferred from wet to dry in the abovementioned districts having been irrigated with Government water.

(*k*) Decrease as compared with 1895-96 was due partly to unfavourable season and partly to the re-transfer of lands in Gódávari and Kistna from dry to wet.

(*l*) Increase as compared with 1895-96 was expected from the extension of irrigation in Ganjám, Gódávari, Kistna and Madura.

(*m*) Allows for decrease on account of the re-transfer of lands from dry to wet in Gódávari and Kistna.

(*n*) Increase due to the levy of enhanced water-rate in Godavari and Kistna.

(*o*) The increases are expected from the extension of irrigation chiefly in Kistna.

(*p*) Provides for an increase from the charge of differential water-rate on zemindari and inam lands in Gódávari and Kistna as follows:—

	Lakhs.
Gódávari	1·92
Kistna	1·22

(*q*) The decrease as compared with the demand of faslis 1304 and 1305 is due partly to unfavourable season but mainly to the fact that some Collectors have included the demand due on "lands cultivated without darkhast for which no pattas have been granted" under (X) "other items" below.

(*r*) Decrease due to the transfer to forests of the revenue from trees on unreserved lands over which Forest-officers exercise supervision.

(*s*) *Vide* remark (*q*) above.

(*t*) Decrease as compared with 1894-95 due mainly to the water-rate payable to Government by the ryots of the Gudur Pergana in the Kistna district having been collected from them direct by the Revenue officers from fasli 1305.

(*u*) Decrease as compared with 1895-96 due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Rajah of Cannanore in respect of the Laccadive Islands, which has been directed to be credited to "tributes from Native States."

(*v*) Represents the average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305.

(*w*) Include probable increment remissions in Gódávari and Kistna, estimated by the Settlement Department as follows:—

	Lakhs.
Gódávari	0·40
Kistna	0·30

(*x*) The settlement increase of fasli 1303 in Tanjore was ascertained and included in the demand during 1894-95.

(*y*) This figure is the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*z*) The decrease as compared with the actuals of 1896-97 is due to the reduction of the rate of cess from 8 to 7 pies in the rupee and is counterbalanced to some extent by the increase on account of postponed demands of 1896-97.

(*A*) The decreased rate of cess will be in force throughout the year against nine months in 1897-98.

Detailed Account No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

Note.—The figures in this account are entered in thousands of rupees.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XIII. Total amount collected, adjusted or written off out of the demand.	5,81,59	5,75,63	5,75,83	5,22,99	5,57,42	5,58,42
XIV. Percentage of item XIII to item XI.	96·0	(*B*) 95·2	96	93·2	96·3	95·8
XV. Balance outstanding at the end of the year (item XI *minus* item XIII).	23,77	29,01	23,97	38,10	21,45	24,50

Detailed Account No. 1-B.—LAND REVENUE.—Miscellaneous.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
	Rs.	Rs.	Rs.	Rs.
Process service fees	27	27	32	28
Receipts of the Survey Department	9	9	9	8
Fines and Forfeitures of Revenue Courts	11	11	26	24
Receipts from quarries and minor mineral products				
Rents of Railway C class land..				
Total I-B Miscellaneous ..	47	47	67	60

Explanatory Remarks.

(*B*) The slight fall in the percentage is due (1) to the inclusion in the demand of the settlement increases of Gódávari and Kistna expected to be collected in 1898-99 and (2) to the fact that the postponed revenue of fasli 1306 relating to the affected districts has to be realised along with the current demand.

APPENDIX II.

STATEMENT showing district-war particulars of the gross demand, remissions and net demand entered against items VI, VII and VIII in the abstract of the land revenue estimates.

In lakhs.

Districts.	Total gross demand including poishkush and shrotriem jodi.			Fixed remissions and beriz deductions.			Total remissions.			Net demand of land revenue.		
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.
Ganjám	14·12	14·08	14·20	·17	·17	·24	·37	·20	2·62	13·75	13·88	11·64
Vizagapatam	16·29	16·28	16·34	·04	·04	·03	·24	·06	1·76	16·05	16·22	14·42
Gódávari	67·46	64·04	57·83	·47	·43	·45	1·07	1·02	2·92	66·39	63·02	56·80
Kistna	64·77	63·02	60·39	·56	·50	·56	1·12	1·09	1·06	63·65	61·43	59·33
Nellore	30·19	30·10	29·20	·12	·12	·12	·80	·59	2·08	29·39	29·61	28·40
Cuddapah	22·05	21·90	21·85	·51	·50	·51	·89	·75	·74	21·16	21·15	20·97
Anantapur	13·20	13·06	11·72	·18	·10	·20	·81	·78	4·76	12·39	12·28	10·99
Bellary	17·39	17·38	17·15	·21	·24	·29	·60	·32	5·83	16·79	17·06	16·49
Kurnool	17·58	17·52	17·61	·60	·61	·62	·76	·67	7·89	16·83	16·85	16·85
Madras	·78	·78	·75	..	..	..	..	..	4·62	·78	·78	·75
Chingleput	20·72	20·72	20·50	·55	·55	·55	·93	·91	·60	19·79	20·12	19·69
North Arcot	28·92	28·72	29·20	·50	·50	·63	·79	·80	1·64	28·13	28·10	28·40
South Arcot	43·00	42·99	43·54	·75	·78	·81	1·01	·99	·93	41·99	42·15	42·55
Tanjore	60·88	60·86	61·50	·97	·90	1·13	·92	1·11	1·16	59·96	59·92	59·62
Trichinopoly	21·90	21·88	22·20	1·03	1·32	1·48	1·27	1·37	1·48	20·63	20·61	20·36
Madura	28·66	28·42	29·06	·50	·52	·53	1·09	·86	1·07	27·57	27·57	27·42
Tinnevelly	33·26	33·69	33·40	2·38	2·42	2·45	3·04	2·65	·74	30·22	31·04	31·06
Coimbatore	30·68	30 61	30·39	·58	·55	·68	·87	·64	2·63	29·81	29·97	29·58
Nilgiris	1·38	1·37	1·38	·01	·01	·01	·01	·01	·01	1·37	1·36	1·37
Salem	25·37	25·37	25·44	·68	·68	·68	·88	·74	·88	1·03	24·69	24·56
South Canara	14·47	14·46	14·66	·94	·93	·94	1·04	1·01	1·08	13·43	13·45	13·48
Malabar	20·15	20·08	20·06	·01	·01	·01	0·3	·02	·02	20·12	20·06	20·04
Total ..	593·22	587·33	578·28	11·77	12·76	12·70	18·53	16·27	18·38	574·69	571·06	528·91

Districts.	Season remissions out of the ryotwar and miscellaneous portion of the demand.			Total gross demand after deducting remissions.			Collections.			Balance.		
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Accounts of 1896-97.
Ganjám	·20	·20	2·38	13·88	13·83	11·64	13·88	13·83	11·64	..	..	..
Vizagapatam	·20	·20	1·73	16·22	16·10	14·42	16·22	16·10	14·42	..	..	..
Gódávari	·60	·60	2·46	63·02	56·80	56·21	63·02	56·80	56·21	..	..	..
Kistna	·56	·56	1·52	61·43	59·33	56·90	61·43	59·33	56·90	..	..	..
Nellore	·68	·73	·62	29·39	29·61	29·36	29·39	29·61	29·36	..	..	..
Cuddapah	·38	·47	4·25	21·16	21·15	16·29	21·16	21·15	16·29	..	..	..
Anantapur	·63	·60	5·63	12·39	12·28	5·74	12·39	12·28	5·74	..	..	..
Bellary	·42	·11	7·60	16·79	17·06	9·31	16·79	17·06	9·31	..	..	..
Kurnool	·15	·07	4·00	16·83	16·85	11·90	16·83	16·85	11·90	..	..	..
Madras	..	..	..	·78	·78	·75	·78	·78	·75	..	..	..
Chingleput	..	..	..	19·79	20·12	19·69	19·79	20·12	19·69	..	..	..
North Arcot	·38	·05	·05	28·13	28·10	28·40	28·13	28·10	28·40	..	..	..
South Arcot	·30	·12	1·14	41·99	42·15	42·55	41·99	42·15	42·55	..	..	..
Tanjore	24	·24	·12	59·96	59·92	60·39	59·96	59·92	60·39	..	..	..
Trichinopoly	·14	·14	·03	20·63	20·61	20·36	20·63	20·61	20·36	..	..	..
Madura	·57	·33	..	27·57	27·57	27·42	27·57	27·57	27·42	..	..	..
Tinnevelly	·62	·23	·21	30·22	31·04	31·06	30·22	31·04	31·06	..	..	..
Coimbatore	·29	·06	·18	29·81	29·97	29·58	29·81	29·97	29·58	..	..	..
Nilgiris	..	..	·07	1·37	1·36	1·37	1·37	1·36	1·37	..	..	..
Salem	..	..	..	24·49	24·63	24·56	24·49	24·63	24·56	..	..	..
South Canara	·20	·06	·35	13·43	13·45	13·48	13·43	13·45	13·48	..	..	..
Malabar	·10	·08	·07	20·12	20·06	20·04	20·12	20·06	20·04	..	..	..
Total ..	6·76	3·51	32·42	574·69	571·06	528·91	574·69	571·06	528·91	..	..	..

Note.—The figures for the several official years given in this statement represent the demand of the corresponding fasli or agricultural years and are exclusive of the miscellaneous items of land revenue, the collections of which are credited to sub-heads other than ordinary revenue.

APPENDIX III.

STATEMENT showing the calculations by which the revised estimate under "Ordinary revenue" for 1897–98 has been arrived at.

Districts.	Actuals of the first six months of 1897–98.	Estimated collections during the remaining six months (October 1897 to March 1898).					Revised estimate (total of columns 2 and 7).
		Estimated demand of fasli 1307.	Portion due during October 1897 to March 1898.	Outstanding balance on 1st October 1897.	Total amount for realization.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	338	1,388	1,300	134	1,434	1,183	1,521
Vizagapatam	412	1,622	1,283	90	1,373	1,247	1,659
Gódávari	939	6,302	5,594	16	5,610	5,077	6,016
Kistna	232	6,143	5,918	7	5,925	5,664	5,896
Nellore	1,259	2,951	1,657	4	1,661	1,620	2,879
Cuddapah	298	2,115	2,113	468	2,581	2,325	2,623
Anantapur	121	1,228	614	203	817	775	896
Bellary	167	1,706	1,470	241	1,711	1,605	1,772
Kurnool	112	1,685	1,671	141	1,812	1,666	1,778
Madras	34	78	46	3	49	44	78
Chingleput	576	2,012	1,465	3	1,468	1,426	2,002
North Arcot	884	2,810	2,358	6	2,364	2,255	3,139
South Arcot	1,071	4,215	3,156	3	3,159	3,128	4,199
Tanjore	1,535	5,992	4,482	10	4,492	4,444	5,979
Trichinopoly	326	2,051	2,026	20	2,046	1,790	2,116
Madura	1,320	2,757	1,437	11	1,448	1,392	2,712
Tinnevelly	1,815	3,104	1,413	61	1,474	1,321	3,136
Coimbatore	686	2,997	2,206	5	2,211	2,123	2,809
Nilgiris	54	136	107	6	113	83	137
Salem	206	2,463	2,285	1	2,286	2,239	2,445
South Canara	653	1,345	688	2	690	669	1,322
Malabar	258	2,006	1,905	117	2,022	1,743	2,001
Total ..	13,296	57,106	45,194	1,552	46,746	43,819	57,115

	Rs.
Revised estimate as per column 8	57,115
Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1897 to March 1898	+ 401
Deduct—Transfers to Local Funds—Village Service Fund	— 2,165
Net estimate of collections (ordinary revenue) ..	55,351

Note.—The amount of advance collections expected to be adjusted during October 1897 to March 1898 is Rs. 2·51 lakhs.

APPENDIX IV.

Statement showing the calculations by which the budget estimate for 1898-99 under "Ordinary revenue" had been arrived at.

Districts.	Estimated collections in the three months—April to June 1898.			Estimated collections in the nine months—July 1898 to March 1899.			Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—columns 4 + 7.
	Outstanding balance on 1st April 1898.	Portion of estimated demand of fasli 1307 falling due in April to June 1898.	Total demand which will be expected to be realised within the year.	Estimated demand of fasli 1308.	Portion due in the nine months—July 1898 to March 1899.	Probable collections.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	249	86	335	1,375	1,289	1,135	1,470
Vizagapatam	125	338	463	1,605	1,267	1,151	1,614
Gódávari	532	676	1,208	6,639	5,963	5,423	6,631
Kistna	258	220	478	6,365	6,145	6,022	6,500
Nellore	40	1,292	1,332	2,939	1,647	1,606	2,938
Cuddapah	256	2	258	2,116	2,114	2,008	2,266
Anantapur	42	614	656	1,239	619	595	1,251
Bellary	103	236	339	1,679	1,443	1,370	1,709
Kurnool	145	14	159	1,683	1,669	1,552	1,711
Madras	5	4	9	78	74	69	78
Chingleput	42	547	589	1,979	1,432	1,390	1,979
North Arcot	109	449	558	2,813	2,364	2,255	2,813
South Arcot	31	1,057	1,088	4,199	3,141	3,110	4,198
Tanjore	46	1,505	1,551	5,996	4,492	4,448	5,999
Trichinopoly	256	20	276	2,063	2,043	1,838	2,114
Madura	56	1,317	1,373	2,757	1,440	1,383	2,756
Tinnevelly	149	1,645	1,794	3,022	1,509	1,359	3,153
Coimbatore	86	790	876	2,981	2,232	2,144	3,020
Nilgiris	30	26	56	137	111	81	137
Salem	47	176	223	2,449	2,273	2,227	2,450
South Canara	21	654	675	1,343	689	668	1,343
Malabar	* 185	97	282	2,012	1,914	1,724	2,006
Total ..	* 2,813	11,765	14,578	57,469	45,870	43,558	58,136

	Rs.
Note.—Budget estimate as per column 8	58,136
Deduct—Advance collections to be adjusted during the year	652
Add—Advance collections expected to be made in the year	567
Deduct—Transfers to Local—Village Service Fund	2,076
Net—Amount of estimate of Collections of ordinary revenue	55,975

* Excludes a sum of Rs. 88,000 due by Sultan Ali Raja of Cannanore and not expected to be realised during 1898-99.

APPENDIX V

Showing the calculation by which the probable Government assignments for village service for the official years 1897-98 and 1898-99 have been arrived at.

—	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
	Rs.	Rs.
Revised Estimate for 1897-98.		
1. Actual receipts for the six months—April to September 1897—under Government assignments for village service.	..	546
2. Balance under ryotwar and miscellaneous on 1st October 1897	1,313	..
3. Portion thereof relating to the faslis preceding fasli 1097 which may be expected to be realised before April 1898.	1,291	..
4. Government assignments on the above at 8 pies in the rupee	..	54
5. Portion of the balance relating to the fasli 1307 (item 2—3)	22	..
6. Probable demand of the six months—October 1897 to March 1898—excluding Madras and portions of Malabar.	40,027	..
7. *Deduct*—		
(i) Revenue from miscellaneous items not liable to land and village cesses which is included in the above demand.	409	..
(ii) Also water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	1,408	..
(iii) Net settlement increases in Gódávari and Kistna expected to be collected during 1898-99.	449	..
8. Total deduction	2,266	..
9. Remainder (item 6—8)	37,761	..
10. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	5,755	..
(*b*) Remissions of fasli 1306, the cess on which is expected to be realized along with the balance outstanding on 1st October 1897.	550	..
(*c*) Season remissions relating to the demand of the six months	267	..
(*d*) Estimated beriz deductions to be made during the period	818	..
(*e*) Kurnool canal water-rate	36	..
11. Total addition	7,426	..
12. Total demand of fasli 1307 liable to cess (item 5 + 9 + 11)	45,209	..
13. Cess at 7 pies in the rupee on the probable collections estimated at 94·7 per cent. of the above demand.	..	1,565
14. Total amount of the Government assignments for the entire year 1897-98 (item 1 + 4 + 13).	..	2,165
Budget Estimate for 1898-99.		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1898—including the probable balance on 1st April, the whole of which is expected to be realised before the close of the year.	12,355	..
2. *Deduct*—		
(i) Revenue for miscellaneous items not liable to cesses which is included in the above demand.	118	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	45	..
3. Total deduction	163	..
4. Remainder (item 1—3)	12,192	..
5. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams (in cases where a portion of the quit-rent falls due in the three months according to kistbandi).	1,087	..
(*b*) Season remissions relating to the demand of the three months	165	..
(*c*) Estimated beriz deductions to be made during the period	118	..
6. Total addition	1,370	..
7. Total amount liable to cess (item 4 + 6)	13,562	..
8. Cess at 7 pies in the rupee on the above demand	..	493
9. Probable demand of the nine months—July 1898 to March 1899—excluding Madras and portions of Malabar.	40,631	..
10. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cesses (included in the above demand).	366	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams therein which are not liable to village-cess.	1,728	..
11. Total deduction	2,094	..
12. Remainder (item 9—11)	38,537	..
13. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	5,755	..
(*b*) Season remissions relating to the demand of the nine months	511	..
(*c*) Estimated beriz deductions to be made during the period	818	..
(*d*) Kurnool canal water-rate	36	..
14. Total addition	7,120	..
15. Total demand liable to cess (item 12 + 14)	45,657	..
16. Cess at 7 pies in the rupee on the probable collections estimated at 95 per cent. of the demand.	..	1,583
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	2,076

Order—No. 1062, Revenue, dated 17th December 1897.

Land Revenue No. 27.

In the above the Board of Revenue submits its revised estimate of receipts under "Land Revenue" for the current year and the budget estimate for 1898–99. The estimates are approved subject to the following remarks:—

(1) The Government considers it unlikely that orders will be issued on the Board's reports on the settlement of the Gódávari and Kistna districts in time for its introduction during the current year. The settlement increase anticipated by the Board, viz., Rs. 3·34 lakhs in Gódávari and Rs. 1·75 lakhs in Kistna, will, therefore, be left out of account. For the same reason, increment remissions amounting to Rs. ·70 lakhs for the two districts will also be excluded.

(2) Considering the state of the season over the greater part of the Presidency, as shown by the recent season reports, the Government is of opinion that the season remissions have been fixed by the Board too low. The estimate should be raised from Rs. 3·51 lakhs to Rs. 5 lakhs.

(3) Orders will issue in separate Proceedings directing that effect may be given to the scheme for collecting the second-crop charge according to the revised kistbandy sanctioned in G.O., No. 273, dated 28th April 1897.

2. The necessary alterations will be made in Appendix I to the Board's Proceedings, which will be printed as an appendix to this order.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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

Here enter Ind G.O. & print rates as appendix to Ind Order

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APPENDIX.

Statement showing the revised and budget estimates of Land Revenue receipts for the years 1897–98 and 1898–99.

—	Detailed account No.	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.
I.—Land Revenue.		*In lakhs of rupees.*			
Ordinary revenue. Permanently-settled revenue	I-A	49·84	50·70	51·25	48·86
Shrotriem jodi		7·47	7·56	7·71	6·59
Ryotwar and Miscellaneous		495·86	490·77	494·60	444·97
Total	..	553·17	549·03	553·56	500·42
Sale of Government estates		..	·23	·27	·48
Sale-proceeds of waste lands and redemption of land-tax.		6·15	3·25	·20	
Rents, &c., of fisheries	I-B	..	..	..	·16
Miscellaneous		·47	·47	·67	·60
	..	6·62	3·95	1·14	1·24
Total shared	..	559·79	552·98	554·70	501·66

Detailed Account No. I-A.—Land Revenue—Ordinary Revenue.

—	Budget estimate for 1898–99.	Revised estimate for 1897–98.	Budget estimate for 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.	Accounts of 1894–95.
	In lakhs of rupees.					
Balance outstanding at the beginning of the official year.	22·89	38·10	43·70	21·45	24·50	29·06
Gross Land Revenue demand of the corresponding fasli year.						
I. Assessment on holdings—						
Dry	188·25	187·57	187·80	186·58	188·44	184·03
Wet	235·04	233·78	226·27	232·57	223·91	230·59
South Canara	13·91	13·91	14·00	13·89	14·00	13·96
Total	437·20	435·26	428·07	433·04	426·35	428·58
	* 5·29	† ·20	..	..	..	..
II. Second-crop assessment	24·42	23·72	28·04	19·86	27·22	17·45
III. Water-rate on dry lands						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams	22·68	22·67	23·16	22·65	23·16	23·09
(ii) Water-rate charged on minor inams	13·11	13·06	11·20	11·70	11·36	10·63
(iii) Water-rate on whole inam and zemindari villages.	13·11	9·71	8·70	8·64	8·90	7·22
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·63	3·45	6·00	2·94	6·05	5·71
(v) Revenue from cultivation of poramboke lands.	2·72	2·72	3·10	2·69	3·22	3·11
(vi) Tree revenue	3·10	3·48	3·50	3·50	3·71	5·24
(vii) Commission on private estates under Government management.	·49	·49	·90	·50	·84	·93
(viii) Charge for water on lands irrigated without permission.	·65	·65	·90	·62	·95	·88
(ix) Rent on islands situated in rivers	2·77	2·77	2·88	2·77	2·88	2·34
(x) Other items	6·91	6·92	4·58	7·97	4·59	4·31
Total of item IV	69·17	65·92	64·92	63·98	65·66	63·46
V. Peishcush of permanently-settled estates and shrotriem jodi.	57·14	57·14	57·25	57·15	57·38	57·75

* Settlement increase in Gódávari, Kistna and Anantapur, for which particulars of wet and dry are not furnished.
† Portion of settlement increase in Anantapur for which particulars of wet and dry are not available.

Detailed Account No. I-A.—Land Revenue—Ordinary Revenue—*cont.*

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
VI. Total gross Land Revenue demand, items 1 to V.	593·22	582·24	578·28	574·03	576·61	567·24
VII. *Deduct*—Remissions—						
(i) Season remissions .. { Ordinary ..	6·76	5·00	6·76	6·60	5·96	9·14
{ Famine ..	..	..	..	25·82	..	..
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	1·60	1·19	·86	1·72	2·82	4·56
(iii) Other fixed remissions	1·51	1·51	1·51	1·50	1·50	1·55
(iv) Beriz deductions	9·36	9·36	9·25	9·48	9·35	9·61
Total Remissions ..	19·23	17·06	18·38	45·12	19·63	24·86
VIII. Net Land Revenue demand of the fasli year.	573·99	565·18	559·90	528·91	556·98	542·38
Deduct or *add* for variations between the fasli and the official years' demands.	+ 1·66	— 9·41	— 3·80	+ 10·73	— 2·61	+ 11·48
IX. Net demand for the official year	575·65	555·77	556·10	539·64	554·37	553·86
X. Total demand including the opening balance.	598·54	593·87	599·80	561·09	578·87	582·92
XI. Actual or estimated collections (ordinary revenue).	553·17	549·03	553·56	500·42	531·09	534·09
XII. (*a*) *Deduct*—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	— 5·67	— 6·52	— 3·00	— 6·73	— 5·94	— 5·26
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 6·52	+ 6·73	+ 3·00	+ 5·94	+ 5·26	+ 5·66
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 20·52	+ 21·48	+ 21·70	+ 22·07	+ 25·23	+ 18·93
(*d*) *Add* irrecoverable arrears written off.	+ ·23	+ ·26	+ ·57	+ ·38	+ ·57	+ ·57
(*e*) Other adjustments (their nature should be fully explained in the column of remarks).	..	..	..	+ ·91	+ 1·21	+ 4·43
Total Adjustments ..	+ 21·60	+ 21·95	+ 22·27	+ 22·57	+ 26·33	+ 24·33
XIII. Total amount collected, adjusted or written off out of the demand.	574·77	570·98	575·83	522·99	557·42	558·42
XIV. Percentage of item XIII to item XI ..	96·0	96·1	96·0	93·2	96·3	95·8
XV. Balance outstanding at the end of the year (item XI *minus* item XIII).	23·77	22·89	23·97	38·10	21·45	24·50

Detailed Account No. I-B.—Land Revenue—Miscellaneous.

—	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
Process-service fees	·27	·27	·32	·28
Receipts of the Survey Department	·09	·09	·09	·08
Fines and forfeitures of Revenue Courts ..				
Receipts from quarries and minor mineral products.	·11	·11	·26	·24
Rents of Railway C class land				
Total shared ..	·47	·47	·67	·60

[F. / 9 H.]

Financial Department.

GOVERNMENT OF MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

Proceedings of the Revenue Department, No. 1062, dated 17th December 1897, transferring the budget estimates for 1898-99 under Land Revenue Receipts.

Order—No. 1081, dated 23rd December 1897.

The estimates are accepted.

(True Extract.)

for *Chief Secretary.*

To

The Revenue Department.
,, Board of Revenue (Land Revenue)
,, Accountant-General.
Editors' Table.

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