Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1249

DATED 19-12-98

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[Despatch Abstract.]

Budget Estimates

Passing orders on the revised estimate for 1898-99 and the Budget Estimate for 1899-1900 of Land Revenue receipts.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 1249, 19th December 1898.

DECEMBER.

Budget Estimates.

Passing orders on the revised estimate for 1898–99 and the budget estimate for 1899–1900 of Land Revenue Receipts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), No. 310, dated 17th November 1898.

Resolution—No. 310, dated 17th November 1898.

The Board resolves to submit to Government the revised estimates for 1898–99 and the budget estimates for 1899–1900 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

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

—	Actuals of 1896–97.	Revised estimate for 1897–98.	Actuals for 1897–98.	Sanctioned estimate for 1898–99.	Revised estimate for 1898–99.	Budget estimate for 1899–1900.
I.—Land Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Shared	501·64	535·58	538·25	563·63	561·54	562·74
Government contribution for village service	22·07	21·20	21·53	20·75	21·15	22·87
Total ..	523·71	556·78	559·78	584·38	582·69	585·61

3. The Government contribution for village service for 1899–1900 has been calculated on the assumption that, during fasli 1309, the 7 pies rate of village-cess will be replaced by a rate of 8 pies on every rupee of assessment and water-tax. With the lower rate, the Village Service Fund would probably result in a deficit at the end of 1899–1900. The other variations are explained in the remarks column of the budget statements.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting 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 1898–99 and 1899–1900, respectively.

APPENDIX II.

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

APPENDIX III.

Statement showing the calculations by which the revised estimate under "Ordinary revenue" for 1898–99 has been arrived at.

APPENDIX IV.

Statement showing the calculations by which the budget estimate for 1899–1900 under "Ordinary revenue" has been arrived at.

APPENDIX V.

Showing the calculations by which the probable Government assignments for village service for the official years 1898–99 and 1899–1900 have been arrived at.

Order—No. 1249, Financial, dated 19th December 1898.

The Government now considers it unlikely that orders will be issued on the Board's reports on the re-settlement of the Gódávari and Kistna districts in time for the introduction of the revised rates of assessment during the current fasli. The necessary reduction will be made in the Board's figures, and the estimates as shown in the appendix to these proceedings are accepted.

(True Extract.)

G. STOKES,
Chief Secretary.

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

Exd. P. Seetharam.

APPENDIX.

STATEMENT showing the Revised and Budget Estimates of Land Revenue receipts for the years 1898-99 and 1899-1900, respectively.

—	Detailed account number.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.
I.—LAND REVENUE.		LAKHS.	LAKHS.	LAKHS.	LAKHS.
Permanently-settled revenue		49·78	49·66	49·84	50·83
Shrotriem jodi		7·36	7·59	7·47	7·05
Ryotwar and miscellaneous		494·13	502·65	499·70	478·11
Total ordinary revenue	I-A. ..	551·27	559·90	557·01	535·99
Sale-proceeds of waste lands and redemption of land-tax	I-B	2·77	1·19	6·15	1·36
Miscellaneous		·47	·45	·47	·90
		3·24	1·64	6·62	2·26
Total shared ..		554·51	561·54	563·63	538·25

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this statement are entered in lakhs of rupees.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Balance outstanding at the beginning of the official year	21·02	(*c*) 38·44	(*b*) 29·54	(*a*) 39·75	21·45	24·50
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	187·04	186·62	188·25	186·74	186·51	188·44
Wet	237·67	239·00	235·04	236·55	232·66	223·91
South Canara for which particulars of wet and dry holdings are not available ..	13·95	13·93	13·91	13·92	(*h*) 14 03	14·00
Total ..	438·66	439·55	(*e*) 437·20	437·21	(*d*) 433·20	426·35
	* (*g*) 7·09		* (*f*) 5·29			

* Settlement increases in Gódávari, Kistna and Anantapur for which particulars of wet and dry holdings are not available.

EXPLANATORY REMARKS.

Revised estimate and actuals for 1897-98.—The increase in the actuals (538·25 against 535·58 lakhs) is due to the north-east monsoon having been less unfavourable than was anticipated and the consequent increase in the demand (584·21 against 580·97 lakhs) and decrease in season remissions (10·20 against 17·34 lakhs). A portion of the increase was realized during the year, the remainder swelling the closing balance.

Sanctioned and revised estimates for 1898-99.—A decrease of 2·09 lakhs occurs in the revised estimate notwithstanding an increase of 2·89 lakhs under ordinary revenue. This is accounted for by the fact that the Collector of Madura budgets for a revenue of only 1·10 lakhs from the sale of lands under the Periyár project against 6 lakhs anticipated in the sanctioned estimate. It was found necessary to stop the sales in September 1898 and unexpectedly low prices were realized at the auctions held earlier in the year.

Budget estimate for 1899-1900.—The estimate provides for an increase of 5·09 lakhs anticipated from the re-settlement of the Gódávari and Kistna districts. The Collector of Madura expects a revenue of 2½ lakhs during 1899-1900 from the sale of lands under the Periyár project and has provided for an increase of ·51 lakh under holdings on account of extension of irrigation.

(*a*) Revised with reference to the settled demand of fasli 1306.

(*b*) Includes 1·71 lakhs of collections which, it was originally expected, would be postponed :—

	LAKHS.
Nellore	0·70
Cuddapah	0·45
Kurnool	0·36
Chingleput	0·20
Total ..	1·71

(*c*) The increase as compared with the sanctioned estimate chiefly occurs in Cuddapah and Bellary. In the former district, the arrears of fasli 1306 were left uncollected pending final orders on the subject of dry remissions and in both districts the collections were retarded by a succession of bad seasons.

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

(*e*) Includes an increase of 1·50 lakhs from the extension of irrigation in Gódávari.

(*f*) Includes the following settlement increases which have been excluded from the revised estimates.

	LAKHS.
Gódávari	3·34
Kistna	1·75

(*g*) Represents settlement increases of 3·34 and 1·75 lakhs, respectively, in Gódávari and Kistna and the increase of 2 lakhs anticipated from the extension of irrigation in Gódávari.

(*h*) Includes Rs. 13,239 in parts of Chingleput for which particulars of wet and dry holdings are not available.

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Gross Land Revenue demand of the corresponding fasli year—cont.						
II. Second-crop assessment ..	23·58	23·28	24·42	21·90	(*i*) 20·22	27·22
III. Water-rate on dry lands ..						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	36·31	36·25	22·68	36·22	23·07	23·16
(ii) Water-rate charged on minor inams.			13·11		11·74	11·36
(iii) Water-rate on whole inam and zamindari villages.	(*j*) 9·99	(*j*) 9·96	13·11	9·84	8·69	8·90
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·30	3·48	3·68	3·61	(*k*) 4·87	6·05
(v) Revenue from cultivation of poramboke lands.	2·74	2·79	2·72	3·03	2·93	3·22
(vi) Tree revenue	3·02	3·02	3·10	3·20	3·62	3·71
(vii) Commission on private estates under Government management.	·69	·69	·49	·79	·52	·84
(viii) Charge for water on lands irrigated without permission.	1·30	1·29	·65	1·44	·86	·95
(ix) Rent on islands situated in rivers.	2·28	2·30	2·77	2·28	2·77	2·88
(x) Other items	(*l*) 7·42	(*l*) 7·36	(*l*) 6·91	(*l*) 7·55	5·55	4·59
Total of item IV ..	67·05	67·14	69·17	67·96	64·62	65·66
V. Peshkash of permanently-settled estates and shrotriem jodi.	57·15	57·15	(*m*) 57·14	57·14	57·16	57·38
VI. Total gross Land Revenue demand, items I to V.	593·53	587·12	593·22	584·21	575·20	576·61
VII. *Deduct*—Remissions—						
(i) Season remissions ..	(*n*) 6·73	(*n*) 4·58	(*n*) 6·76	10·20	32·07	5·96
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	(*o*) 1·15	·62	(*o*) 1·60	1·05	1·70	2·82
(iii) Other fixed remissions ..	1·48	1·49	1·51	1·51	1·53	1·50
(iv) Beriz deductions.. ..	9·40	9·42	9·36	9·61	9·41	9·35
Total remissions ..	18·76	16·11	19·23	22·37	44·71	19·53
VIII. Net Land Revenue demand of the fasli year.	574·77	571·01	573·99	561·84	530·49	556·98
Deduct or *Add* for variations between the fasli and the official year's demands.	— ·03	—(*r*) 5·52	— ·90	—(*q*) 5·43	+(*p*) 10·78	— 2·61
IX. Net demand for the official year.	574·74	565·49	573·09	556·41	541·27	554·37
X. Total demand including the opening balance.	595·76	603·93	602·63	596·16	562·72	578·87
XI. Actual or estimated collections (ordinary revenue).	551·27	559·90	557·01	535·99	500·40	531·09
XII. Adjustments—						
(*a*) *Deduct*—Advance collections made or expected in the year on account of the kists falling due in the next official year.	— 5·10	— 4·97	— 5·67	— 6·57	— 6·73	— 5·94
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 4·97	+ 6·57	+ 6·52	+ 6·73	+ 5·94	+ 5·26
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 22·68	+(*t*) 21·15	+ (*s*) 20·75	+ 21·53	+ 22·07	+ 25·23
(*d*) *Add*—Irrecoverable arrears written off.	+ ·24	+ ·26	+ ·23	+ ·17	+ ·38	+ ·57
(*e*) Other adjustments ..	..	..	..	— ·13	+ ·91	+ 1·21
Total adjustments ..	+ 22·79	+ 23·01	+ 21·83	+ 21·73	+ 22·57	+ 26·33

EXPLANATORY REMARKS.

(*i*) The decrease as compared with 1895-96 was due partly to unfavourable season and chiefly to the retransfer of lands in Gódávari and Kistna from dry to wet.

(*j*) Both the budget estimate and the revised estimate exclude the provision made in the sanctioned estimate on account of the charge of differential water-rate on zamindari and inam lands in Gódávari and Kistna as shown below, as the Board reports that the differential water-rates cannot be introduced until the estates concerned have been classified and that it will not be possible to do this, unless the orders of Government on the re-settlement schemes are received, by the end of the current official year:—

	LAKHS.
Gódávari	1·92
Kistna	1·22

(*k*) The decrease as compared with fasli 1305 is due partly to unfavourable season and partly to the assignment on patta of lands previously cultivated on sivayijama.

(*l*) The increase as compared with the demand of fasli 1306 is probably due to the fact that some Collectors have included the demand on "Lands cultivated without darkhast for which no pattas have been granted" under this head instead of under item (iv) above.

(*m*) The decrease as compared with 1895-96 is due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Raja of Cannanore in respect of the Laccadive islands, which is now credited to "Tributes from Native States" and also to the collection by Government agency of the quit-rent on minor inams in certain zamindaris in Ganjám which was formerly collected by the zamindars concerned and included in their peshkash *less* a deduction on account of the cost of collection.

(*n*) The average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305, viz., Rs. 6·76 lakhs was adopted for the sanctioned estimate and the same figure has been taken for the ensuing year subject to a slight alteration made with reference to the district estimates for Malabar and Tinnevelly. The revised estimates furnished by Collectors have also been accepted, the decrease being due to the favourable character of the season.

(*o*) Includes probable increment remissions in Gódávári and Kistna estimated by the Settlement Department as follows:—

	LAKHS.
Gódávari	0·40
Kistna	0·30

(*p*) This increase was the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*q*) Represents difference between the demand of April to June 1897 and of April to June 1898. The large variation is due to the fact that fasli 1306 was a famine year.

(*r*) The large variation is due chiefly to the fact that the orders of Government (G.O., No. 1063, Rev., dated 17th December 1897) regarding the second-crop kistbandi could not be given effect to in most districts till the current fasli.

(*s*) The decrease is due to the reduction of the rate of cess from 8 to 7 pies in the rupee from fasli 1307.

(*t*) Follows the increase in the opening balance.

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

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

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
XIII. Total amount collected, adjusted or written off out of the demand.	574·06	582·91	578·84	557·72	522·97	557·42
XIV. Percentage of item XIII to item X.	96·4	96·5	96·0	93·5	93·0	96·3
XV. Balance outstanding at the end of the year (item X *minus* item XIII).	21·70	21·02	23·79	38·44	39·75	21·45

DETAILED ACCOUNT No. I-B.—LAND REVENUE—Miscellaneous.

—	Budget estimate for 1898-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Process-service fees	·27	·26	·27	
Receipts of the Survey Department	·07	·08	·09	
Fines and Forfeitures of Revenue Courts	·01	·01	..	·90
Receipts from quarries and minor mineral products	·05	·05	·11	
Rent of Railway C-class land	·07	·05	..	
Total I-B, Miscellaneous ..	·47	·45	·47	·90

~~Marine~~ Revenue (1897) Department.

CURRENT No. 7908

From Board of Revenue
Land Revenue

Order

No. 310.

Dated 17. 11. 98.

Received }
Registered } 19/11

Enclosures —

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SUBJECT.

Submitting for Govt. revised estimate for 1898-99 and budget estimate for 1899-1900 of Land Revenue receipts.

BACK PAPERS.

No.	Date.
2117	27-4-97
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106240	12-12-97
2027	14-4-97
7580	20-12-96
78501	22-12-95

FURTHER PAPERS.

No.	Date.

Final 1249-19/12

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

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NOVEMBER.

Submitting to Government revised estimate for 1898–99 and budget estimate for 1899–1900 of Land Revenue receipts.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

RESOLUTION—No. 310, dated 17th November 1898.

The Board resolves to submit to Government the revised estimates for 1898–99 and the budget estimates for 1899–1900 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

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

—	Actuals of 1896–97.	Revised estimate for 1897–98.	Actuals for 1897–98.	Sanctioned estimate for 1898–99.	Revised estimate for 1898–99.	Budget estimate for 1899–1900.
I.—Land Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Shared	501·66	535·58	538·25	563·63	561·54	562·74
Government contribution for village service	22·07	21·20	21·53	20·75	21·15	22·87
Total ..	523·73	556·78	559·78	584·38	582·69	585·61

3. The Government contribution for village service for 1899–1900 has been calculated on the assumption that, during fasli 1309, the 7 pies rate of village-cess will be replaced by a rate of 8 pies on every rupee of assessment and water-tax. With the lower rate, the Village Service Fund would probably result in a deficit at the end of 1899–1900. The other variations are explained in the remarks column of the budget statements.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

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

Appendix I

Encl. Statement showing the Revised and Budget Estimates of Land Revenue for the years 1898-99 and 1899-1900

APPENDIX I.

STATEMENT showing the Revised and Budget Estimates of Land Revenue receipts for the years 1898-99 and 1899-1900, respectively.

—	Detailed account number.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.
I.—LAND REVENUE.		LAKHS.	LAKHS.	LAKHS.	LAKHS.
Permanently-settled revenue		49·78	49·66	49·84	50·83
Shrotriem jodi		7·36	7·59	7·47	7·05
Ryotwar and miscellaneous		502·36	502·65	499·70	478·11
Total ordinary revenue	I-A.	559·50	559·90	557·01	535·99
Sale-proceeds of waste lands and redemption of land-tax	I-B	2·77	1·19	6·15	1·36
Miscellaneous	I-B	·47	·45	·47	·90
Total shared		3·24	1·64	6·62	2·26
		562·74	561·54	563·63	538·25

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this statement are entered in lakhs of rupees.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Balance outstanding at the beginning of the official year	(*d*) 25·41	(*c*) 38·44	(*b*) 29·52	(*a*) 39·75	21·45	24·50
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	187·04	186·62	188·25	186·74	186·51	188·44
Wet	237·67	237·00	235·04	236·55	232·66	223·91
South Canara for which particulars of wet and dry holdings are not available	13·95	13·93	13·91	13·92	† 14·03	14·00
Total	438·66	437·55	(*f*) 437·20	437·21	(*e*) 433·20	426·35
	* (*h*) 7·09	* (*h*) 7·09	* (*g*) 5·29			

* Settlement increases in Gódávari, Kistna and Anantapur for which particulars of wet and dry holdings are not available.

† Includes Rs. 13,239 in parts of Chingleput for which particulars of wet and dry holdings are not available.

EXPLANATORY REMARKS.

Revised estimate and actuals for 1897-98.—The increase in the actuals (538·25 against 535·58 lakhs) is due to the north-east monsoon having been less unfavourable than was anticipated and the consequent increase in the demand 584·21 against 580·97 lakhs) and decrease in season remissions (10·20 against 17·34 lakhs). A portion of the increase was realized during the year, the remainder swelling the closing balance.

Sanctioned and revised estimates for 1898-99.—A decrease of 2·09 lakhs occurs in the revised estimate notwithstanding an increase of 2·39 lakhs under ordinary revenue. This is accounted for by the fact that the Collector of Madura budgets for a revenue of only 1·10 lakhs from the sale of lands under the Periyár project against 6 lakhs anticipated in the sanctioned estimate It was found necessary to stop the sales in September 1898 and unexpectedly low prices were realized at the auctions held earlier in the year.

Budget estimate for 1899-1900.—The Board in the Settlement Department anticipates that the settlement schemes will be given effect to in Gódávari and Kistna in the current fasli and that the settlement increases of the two faslis 1308 and 1309 together with the differential water-rate in zamindaries, for fasli 1309 will accrue in 1899-1900; the differential water-rate cannot be introduced until after the estates concerned have been classified and there will thus be no revenue under this head for fasli 1308. The Collector of Madura expects a revenue of 2½ lakhs during 1899-1900 from the sale of lands under the Periyár project and has provided for an increase of ·51 lakh under holdings on account of extension of irrigation.

(*a*) Revised with reference to the settled demand of fasli 1306.

(*b*) Includes 1·71 lakhs of collections which, it was originally expected, would be postponed:—

	LAKHS.
Nellore	0·70
Cuddapah	0·45
Kurnool	0·36
Chingleput	0·20
Total	1·71

(*c*) The increase as compared with the sanctioned estimate chiefly occurs in Cuddapah and Bellary. In the former district, the arrears of fasli 1306 were left uncollected pending final orders on the subject of dry remissions and in both districts the collections were retarded by a succession of bad seasons.

(*d*) Includes the net settlement increase of fasli 1308 in Gódávari and Kistna of 4·39 lakhs.

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

(*f*) Includes an increase of 1·50 lakhs from the extension of irrigation in Gódávari.

(*g*) Includes settlement increases as follows:—

	LAKHS.
Gódávari	3·34
Kistna	1·75

(*h*) Represents settlement increases of 3·34 and 1·75 lakhs, respectively, in Gódávari and Kistna and the increase of 2 lakhs anticipated from the extension of irrigation in Gódávari.

DETAILED ACCOUNT No I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Gross Land Revenue demand of the corresponding fasli year—cont.						
II. Second-crop assessment ..	23·58	23·28	24·42	21·90	(*i*) 20·22	27·22
III. Water-rate on dry lands ..						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	36·31	36·25	22·68	36·22	23·07	23·16
(ii) Water-rate charged on minor inams.			13·11		11·74	11·36
(iii) Water-rate on whole inam and zamindari villages.	(*j*) 13·13	9·96	(*j*) 13·11	9·84	8·69	8·90
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·30	3·48	3·63	3·61	(*k*) 4·87	6·05
(v) Revenue from cultivation of poramboke lands.	2·74	2·79	2·72	3·03	2·93	3·22
(vi) Tree revenue	3·02	3·02	3·10	3·20	3·62	3·71
(vii) Commission on private estates under Government management.	·69	·69	·49	·79	·52	·84
(viii) Charge for water on lands irrigated without permission.	1·30	1·29	·65	1·44	·86	·95
(ix) Rent on islands situated in rivers.	2·28	2·30	2·77	2·28	2·77	2·88
(x) Other items	(*l*) 7·42	(*l*) 7·36	(*l*) 6·91	(*l*) 7·55	5·55	4·59
Total of item IV ..	70·19	67·14	69·17	67·96	64·62	65·66
V. Peshkash of permanently-settled estates and shrotriem jodi.	57·15	57·15	(*m*) 57·14	57·14	57·16	57·38
VI. Total gross Land Revenue demand, items I to V.	596·67	592·21	593·22	584·21	575·20	576·61
VII. *Deduct*—Remissions—						
(i) Season remissions ..	(*n*) 6·73	(*n*) 4·58	(*n*) 6·76	10·20	32·07	5·96
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	·45	(*o*) 1·32	(*o*) 1·60	1·05	1·70	2·82
(iii) Other fixed remissions ..	1·48	1·49	1·51	1·51	1·53	1·50
(iv) Beriz deductions.. ..	9·40	9·42	9·36	9·61	9·41	9·35
Total remissions ..	18·06	16·81	19·23	22·37	44·71	19·63
VIII. Net Land Revenue demand of the fasli year.	578·61	575·40	573·99	561·84	530·49	556·98
Deduct or *Add* for variations between the fasli and the official year's demands.	— ·03	—(*r*) 5·52	— ·90	—(*q*) 5·43	+(*p*) 10·80	— 2·61
IX. Net demand for the official year.	578·58	569·88	573·09	556·41	541·29	554·37
X. Total demand including the opening balance.	602·99	608·32	602·61	596·16	562·74	578·87
XI. Actual or estimated collections (ordinary revenue).	559·50	559·90	557·01	535·99	500·42	531·09
XII. Adjustments—						
(*a*) *Deduct*—Advance collections made or expected in the year on account of the kists falling due in the next official year.	— 5·10	— 4·97	— 5·67	— 6·57	— 6·73	— 5·94
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 4·97	+ 6·57	+ 6·52	+ 6·73	+ 5·94	+ 5·26
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 22·87	+(*t*) 21·15	+ (*s*) 20·75	+ 21·53	+ 22·07	+ 25·23
(*d*) *Add*—Irrecoverable arrears written off.	+ ·24	+ ·26	+ ·23	+ ·17	+ ·38	+ ·57
(*e*) Other adjustments ..	..	..	..	— ·13	+ ·91	+ 1·21
Total adjustments ..	+ 22·98	+ 23·01	+ 21·83	+ 21·73	+ 22·57	+ 26·33

EXPLANATORY REMARKS.

(*i*) The decrease as compared with 1895-96 was due partly to unfavourable season and chiefly to the retransfer of lands in Gódávari and Kistna from dry to wet.

(*j*) With reference to the expectations of the Settlement Department as noted against the abstract statement on the previous page, the budget estimate includes, and the revised estimate excludes, the provision made in the sanctioned estimate on account of the charge of differential water-rate on zamindari and inam lands in Gódávari and Kistna, as shown below:—

	LAKHS.
Gódávari	1·92
Kistna	1·22

It will be necessary to reduce the budget estimate by this amount unless the orders of Government on the resettlement schemes are received by the end of December.

(*k*) The decrease as compared with fasli 1305 is due partly to unfavourable season and partly to the assignment on patta of lands previously cultivated on sivayijama.

(*l*) The increase as compared with the demand of fasli 1306 is probably due to the fact that some Collectors have included the demand on "Lands cultivated without darkhast for which no pattas have been granted" under this head instead of under item (iv) above.

(*m*) The decrease as compared with 1895-96 is due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Raja of Cannanore in respect of the Laccadive islands, which is now credited to "Tributes from Native States" and also to the collection by Government agency of the quit-rent on minor inams in certain zamindaris in Ganjám which was formerly collected by the zamindars concerned and included in their peshkash *less* a deduction on account of the cost of collection.

(*n*) The average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305, viz., Rs. 6·76 lakhs was adopted for the sanctioned estimate and the same figure has been taken for the ensuing year subject to a slight alteration made with reference to the district estimates for Malabar and Tinnevelly. The revised estimates furnished by Collectors have also been accepted, the decrease being due to the favourable character of the season.

(*o*) Includes probable increment remissions in Gódávári and Kistna estimated by the Settlement Department as follows:—

	LAKHS.
Gódávari	0·40
Kistna	0·30

Delay in the introduction of the resettlement schemes will necessitate the deduction of this amount. *Vide* note (*j*) *supra*.

(*p*) This increase was the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*q*) Represents difference between the demand of April to June 1897 and of April to June 1898. The large variation is due to the fact that fasli 1306 was a famine year.

(*r*) The large variation is due chiefly to the fact that the orders of Government (G.O., No. 1063, Rev., dated 17th December 1897) regarding the second-crop kistbandi could not be given effect to in most districts till the current fasli.

(*s*) The decrease is due to the reduction of the rate of cess from 8 to 7 pies in the rupee from fasli 1307.

(*t*) Follows the increase in the opening balance.

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

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

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
XIII. Total amount collected, adjusted or written off out of the demand.	582·48 574·06	582·91	578·84	557·72	522·99	557·42
XIV. Percentage of item XIII to item X.	96·4	(*a*) 95·8	96·0	93·5	93 0	96·3
XV. Balance outstanding at the end of the year (item X *minus* item XIII).	21·51 21·70	25·41 21·02	23·77	38·44	39·75	21·45

DETAILED ACCOUNT No. I-B.—LAND REVENUE—Miscellaneous.

—	Budget estimate for 1898-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Process-service fees	·27	·26	·27	·90
Receipts of the Survey Department	·07	·08	·09	
Fines and Forfeitures of Revenue Courts	·01	·01	..	
Receipts from quarries and minor mineral products	·05	·05	·11	
Rent of Railway C-class land	·07	·05	..	
Total I-B, Miscellaneous	·47	·45	·47	·90

EXPLANATORY REMARKS.

(*a*) The slight decrease in the percentage of collections is due to the fact that no portion of the settlement increase in Gódávari and Kistna is likely to be realized during 1898-99.

Note.—The certificate referred to in paragraphs 9 and 10 of the instructions for the preparation of budget estimates is omitted with reference to B.P., Mis. No. 5727, dated 16th November 1895.

APPENDIX II.

STATEMENT showing districtwar 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 peshkash 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 1899-1900.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Accounts of 1897-98.
Ganjám	14·76	14·55	14·30	·20	·11	·21	·18	·17	·18	·38	·29	·37	14·38	14·26	13·75
Vizagapatam	16·20	16·18	16·28	·20	·44	·65	·03	·04	·03	·23	·47	·24	15·97	15·71	16·05
Gódávari	69·60	67·70	67·46	·60	·30	·92	1·07	·87	·47	1·07	1·17	1·47	68·53	66·53	65·99
Kistna	64·22	62·86	64·77	·56	·29	·82	1·11	·86	·55	1·11	1·14	1·42	63·11	61·72	63·35
Nellore	30·24	30·24	30·19	·68	·30	·75	·80	·12	·12	·80	·42	·80	29·44	29·82	29·39
Cuddapah	21·99	21·60	22·05	·38	·25	·38	·89	·51	·54	·89	·29	·89	21·10	20·31	21·16
Anantapur	12·05	12·19	13·20	·63	·20	·63	·78	·18	·26	·78	·34	·81	11·27	11·85	12·39
Bellary	17·57	17·57	17·39	·42	·02	·42	·57	·18	·23	·57	·20	·60	17·00	17·37	16·79
Kurnool	17·48	17·53	17·58	·15	·15	·15	·75	·60	·60	·75	·75	·75	16·73	16·78	16·83
Madras	·83	·83	·78	..	..	..	·03	..	·03	·03	..	·03	·80	·80	·78
Chingleput	20·86	20·86	20·72	·38	·05	·38	·93	·55	·57	·93	·93	·93	19·93	20·26	19·79
North Arcot	28·79	28·73	28·92	·30	·31	·57	·79	·49	·49	·79	·79	1·48	28·0	27·93	28·13
South Arcot	43·33	43·33	43·40	·24	·15	·24	1·00	·76	·76	1·00	1·01	1·63	42·33	42·42	41·09
Tanjore	61·25	61·23	60·88	·14	·10	·14	·92	·78	·90	·92	1·02	·96	60·36	60·33	59·96
Trichinopoly	22·16	22·16	21·90	·08	·08	·08	1·02	1·19	1·11	1·02	1·27	1·31	21·24	21·14	20·63
Madura	29·75	29·34	28·66	·57	·37	·57	1·09	·52	·52	1·09	1·09	·89	28·66	28·35	27·57
Tinnevelly	33·14	33·14	33·26	·60	·60	·60	3·02	2·42	2·59	3·02	3·04	3·19	30·12	30·12	30·32
Coimbatore	30·85	30·80	30·68	·29	·07	·29	·87	·58	·59	·87	·87	·65	29·98	30·15	29·81
The Nilgiris	1·39	1·39	1·38	..	..	..	·01	·01	·01	·01	·01	·01	1·39	1·39	1·37
Salem	25·35	25·35	25·37	·20	·18	·20	·68	·68	·68	·68	·86	·88	24·47	24·49	24·69
South Canara	14·59	14·50	14·49	·10	·10	·10	·94	·94	·94	·94	1·04	1·02	13·55	13·46	13·43
Malabar	20·27	20·23	20·21	·01	·01	·02	·01	·01	·01	·01	·02	·02	20·25	20·21	20·19
Total ..	596·67	592·21	593·22	6·73	4·68	6·76	10·20	12·47	12·17	18·06	16·81	19·23	578·61	575·40	573·99

	Accounts of 1897-98.
Ganjám	561·84
Vizagapatam	
Gódávari	
Kistna	
Nellore	
Cuddapah	
Anantapur	
Bellary	
Kurnool	
Madras	
Chingleput	
North Arcot	
South Arcot	
Tanjore	
Trichinopoly	
Madura	
Tinnevelly	
Coimbatore	
The Nilgiris	
Salem	
South Canara	
Malabar	
Total ..	

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 1898-99 has been arrived at.

Districts.	Actuals of the first six months of 1898-99.	Estimated collections during the remaining six months (October 1898 to March 1899).					Revised estimate (total columns 2 and 7).
		Estimated demand of fasli 1308.	Portion due during October 1898 to March 1899.	Outstanding balance on 1st October 1898.	Total amount for realization, column 4 + 5.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
	In lakhs of rupees.						
Ganjám	3·60	14·26	13·32	·18	13·56	11·93	15·53
Vizagapatam	4·87	15·71	12·27	·09	12·36	11·23	16·10
Gódávari	9·42	66·53	57·03	·00	57·03	53·01	62·43
Kistna	5·87	61·72	58·57	·01	58·58	55·99	61·86
Nellore	12·12	29·82	16·67	·66	17·33	16·82	28·94
Cuddapah	6·78	20·31	19·90	2·87	22·77	20·50	27·28
Anantapur	7·60	11·85	5·45	·07	5·52	4·97	12·57
Bellary	4·65	17·37	14·94	·19	15·13	14·38	19·03
Kurnool	3·11	16·78	15·48	·03	15·51	14·00	17·11
Madras	·36	·80	·49	·02	·51	·47	·83
Chingleput	5·05	20·26	13·86	·19	14·05	13·77	18·82
North Arcot	7·07	27·93	22·91	·21	23·12	21·98	29·05
South Arcot	10·78	42·42	30·68	·80	31·48	31·17	41·95
Tanjore	15·87	60·33	44·09	·13	44·22	43·78	59·65
Trichinopoly	2·96	21·14	20·89	·37	21·26	19·13	22·09
Madura	13·61	28·35	14·43	·54	14·97	14·37	27·98
Tinnevelly	17·03	30·12	13·55	·15	13·70	12·60	29·63
Coimbatore	6·71	30·15	22·17	·05	22·22	21·34	28·05
The Nilgiris	·46	1·39	1·06	·04	1·10	·88	1·34
Salem	1·59	24·49	22·82	·05	22·87	22·41	24·00
South Canara	6·69	13·46	6·74	·01	6·75	6·48	13·17
Malabar	3·00	20·21	19·41	1·00	20·41	17·57	20·57
Total ..	149·20	575·40	446·79	7·66	454·45	428·78	577·98

	LAKHS.
Revised estimate as per column 8	577·98
Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1898 to March 1899	3·07
Deduct—Transfers to Local Funds—Village Service Fund	21·15
Net estimate of collections (ordinary revenue) ..	559·90

APPENDIX IV.

STATEMENT showing the calculations by which the budget estimate for 1899–1900 under "Ordinary revenue" has been arrived at.

Districts.	Outstanding balance on 1st April 1899.	Portion of estimated demand of fasli 1308 falling due in April to June 1899.	Total of columns 2 and 3, all of which should be realized by 31st March 1900.	Estimated demand of fasli 1309.	Portion due in the nine months—July 1899 to March 1900.	Probable collections.	Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—columns 4 + 7.
1	2	3	4	5	6	7	8
	In lakhs of rupees.						
Ganjám	1·61	·86	2·47	14·38	13·52	11·90	14·37
Vizagapatam	1·12	3·42	4·54	15·97	12·55	11·42	15·96
Gódávari	4·02	9 45	13·47	68·53	5··98	56·62	70·09
Kistna	2·54	2·43	4·97	63·11	60·68	58·86	63·83
Nellore	·50	13·09	13·59	29·44	16·35	15·85	29·44
Cuddapah	2·27	·40	2·67	21·10	20·60	19·57	22·24
Anantapur	·55	6·19	6·74	11·27	5·36	4·86	11·60
Bellary	·74	2·41	3·15	17·C0	14·67	14·09	17·24
Kurnool	1 51	1·· 0	2·81	16·73	15·43	14·20	17 01
Madras	·04	·03	·07	·80	·77	·73	·80
Chingleput	·28	6·37	6·65	19·93	13·56	13·29	19·94
North Arcot	1·14	5·01	6·15	28·00	22·97	21·83	27·98
South Arcot	·31	11·74	12·05	42·33	30·59	30·27	42·32
Tanjore	·41	16·17	16·58	60·36	44·19	43 73	60·31
Trichinopoly	2·12	·20	2·32	21·24	21·04	18·94	21·26
Madura	·60	13·85	14·45	28·66	14·66	14·08	28·53
Tinnevelly	1·08	16·13	17·21	30 12	13·99	12 59	29·80
Coimbatore	·86	7·97	8·83	29 98	22·01	21·13	29·96
The Nilgiris	·20	·31	·51	1·39	1·08	·87	1·38
Salem	·46	1·64	2·10	24·47	22 83	22·37	24·47
South Canara	·27	6·70	6·97	13·55	6·85	6·58	13·55
Malabar	* 1·88	·68	2·56	20·25	19·55	17 60	20·16
Total ..	* 24·51	126·35	150·86	578·61	452·23	431·38	582·24

	LAKHS.
Note—Budget estimate as per column 8	582·24
Deduct—Advance collections to be adjusted during the year	4·97
Add—Advance collections expected to be made in the year	5·10
Deduct—Transfers to Local — Village Service Fund	22·87
Net amount of estimate of collections of ordinary revenue ..	559·50

* Excludes a sum of ·90 lakh due by Sultan Ali, Raja of Cannanore, and not expected to be realized during 1899-1900.

APPENDIX V.

Showing the calculations by which the probable Government assignments for village service for the official years 1898–99 and 1899–1900 have been arrived at.

	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
Revised Estimate for 1898-99.	IN LAKHS OF RUPEES.	
1. Actual receipts for the six months—April to September 1898—under Government assignments for village service.	..	5.27
2. Balance outstanding on 1st October 1898	..	·38
3. Probable demand under Ryotwar and miscellaneous of the six months—October 1898 to March 1899—excluding Madras and portions of Malabar.	394·99	
4. *Deduct*—		
(i) Revenue from miscellaneous items not liable to village-cess which is included in the above demand.	19·10	
(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.		
5. Total deduction	19·10	
6. Remainder (item 3 — 5)	375·89	
7. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams		
(*b*) Season remissions relating to the demand of the six months	72·06	
(*c*) Estimated beriz deductions to be made during the period		
(*d*) Kurnool canal water-rate		
8. Total addition	72·06	
9. Total demand liable to cess (item 6 + 8)	447·95	
10. Cess at 7 pies in the rupee on the probable collections estimated at 94·9 per cent. of the above demand.	..	15·50
11. Total amount of the Government assignments for the entire year 1898-99 (item 1 + 2 + 10).	..	21·15
Budget Estimate for 1899-1900.		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1899—including the probable balance on 1st April, the whole of which should be realized before the close of the year.	128·70	
2. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cess which is included in the above demand.	3·78	
(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.		
3. Total deduction	3·78	
4. Remainder (1 — 3)	124·92	
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).	8·81	
(*b*) Season remissions relating to the demand of the three months		
(*c*) Estimated beriz deductions to be made during the period		
6. Total addition	8·81	
7. Total amount liable to cess (item 4 + 6)	133·73	
8. Cess at 7 pies in the rupee on the above demand	..	4·88
9. Probable demand of the nine months—July 1899 to March 1900—excluding Madras and portions of Malabar.	399·39	
10. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cess (included in the above demand).	22·29	
(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.		
11. Total deduction	22·29	
12. Remainder (item 9 — 11)	377·10	
13. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams		
(*b*) Season remissions relating to the demand of the nine months	73·50	
(*c*) Estimated beriz deductions to be made during the period		
(*d*) Kurnool canal water-rate		
14. Total addition	73·50	
15. Total demand liable to cess (item 12 + 14)	450·60	
16. Cess at 8 pies in the rupee on the probable collections estimated at 95·8 per cent. of the demand.	..	17·99
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	22·87

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November th.

Proceedings, No. 310, 17th November 1898.

NOVEMBER.

Submitting to Government revised estimate for 1898–99 and budget estimate for 1899–1900 of Land Revenue receipts.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

RESOLUTION—No. 310, dated 17th November 1898.

The Board resolves to submit to Government the revised estimates for 1898–99 and the budget estimates for 1899–1900 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

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

—	Actuals of 1896–97.	Revised estimate for 1897–98.	Actuals for 1897–98.	Sanctioned estimate for 1898–99.	Revised estimate for 1898–99.	Budget estimate for 1899–1900.
I.—Land Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Shared	501·66	535·58	538·25	563·63	561·54	562·74
Government contribution for village service	22·07	21·20	21·53	20·75	21·15	22·87
Total ..	523·73	556·78	559·78	584·38	582·69	585·61

3. The Government contribution for village service for 1899–1900 has been calculated on the assumption that, during fasli 1309, the 7 pies rate of village-cess will be replaced by a rate of 8 pies on every rupee of assessment and water-tax. With the lower rate, the Village Service Fund would probably result in a deficit at the end of 1899–1900. The other variations are explained in the remarks column of the budget statements.

(True Extract.)

Lionel Davidson
Acting Secretary.

19 NOV 1898

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

Exd.

APPENDIX I.

STATEMENT showing the Revised and Budget Estimates of Land Revenue receipts for the years 1898-99 and 1899-1900, respectively.

—	Detailed account number.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.
I.—LAND REVENUE.		LAKHS.	LAKHS.	LAKHS.	LAKHS.
Permanently-settled revenue		49·78	49·66	49·84	50·83
Shrotriem jodi		7·36	7·59	7·47	7·05
Ryotwar and miscellaneous		502·36	502 65	499·70	478·11
Total ordinary revenue	I-A. ..	559·50	559·90	557·01	535·99
Sale-proceeds of waste lands and redemption of land-tax	I-B	2·77	1·19	6·15	1·36
Miscellaneous		·47	·45	·47	·90
		3·24	1·64	6·62	2·26
Total shared ..		562·74	561·54	563·63	538·25

DETAILED ACCOUNT NO. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this statement are entered in lakhs of rupees.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Balance outstanding at the beginning of the official year	(*d*) 26·41	(*c*) 38·44	(*b*) 29·52	(*a*) 39·75	21·45	24·50
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	187·04	186·62	188·25	186·74	186·51	188·44
Wet	237·67	237·00	235·04	236·55	232·66	223·91
South Canara for which particulars of wet and dry holdings are not available ..	13·95	13·93	13·91	13·92	† 14·03	14·00
Total .	438·66	437·55	(*f*) 437·20	437·21	(*e*) 433·20	426·35
	• (*h*) 7·09	• (*h*) 7·03	• (*g*) 5·29			

• Settlement increases in Gódávari, Kistna and Anantapur for which particulars of wet and dry holdings are not available.

† Includes Rs. 13,239 in parts of Chingleput for which particulars of wet and dry holdings are not available.

EXPLANATORY REMARKS.

Revised estimate and actuals for 1897-98.—The increase in the actuals (538·25 against 535·58 lakhs) is due to the north-east monsoon having been less unfavourable than was anticipated and the consequent increase in the demand (584·21 against 580·97 lakhs) and decrease in season remissions (10·20 against 17·34 lakhs). A portion of the increase was realized during the year, the remainder swelling the closing balance.

Sanctioned and revised estimates for 1898-99.—A decrease of 2·09 lakhs occurs in the revised estimate notwithstanding an increase of 2·89 lakhs under ordinary revenue. This is accounted for by the fact that the Collector of Madura budgets for a revenue of only 1·10 lakhs from the sale of lands under the Periyár project against 6 lakhs anticipated in the sanctioned estimate. It was found necessary to stop the sales in September 1898 and unexpectedly low prices were realized at the auctions held earlier in the year.

Budget estimate for 1899-1900.—The Board in the Settlement Department anticipates that the settlement schemes will be given effect to in Gódávari and Kistna in the current fasli and that the settlement increases of the two faslis 1308 and 1309 together with the differential water-rate in zamindaries for fasli 1309 will accrue in 1899-1900; the differential water-rate cannot be introduced until after the estates concerned have been classified and there will thus be no revenue under this head for fasli 1308. The Collector of Madura expects a revenue of 2½ lakhs during 1899-1900 from the sale of lands under the Periyár project and has provided for an increase of ·51 lakh under holdings on account of extension of irrigation.

(*a*) Revised with reference to the settled demand of fasli 1306.

(*b*) Includes 1·71 lakhs of collections which, it was originally expected, would be postponed:—

	LAKHS.
Nellore	0·70
Cuddapah	0·45
Kurnool	0·36
Chingleput	0·20
Total ..	1·71

(*c*) The increase as compared with the sanctioned estimate chiefly occurs in Cuddapah and Bellary. In the former district, the arrears of fasli 1306 were left uncollected pending final orders on the subject of dry remissions and in both districts the collections were retarded by a succession of bad seasons.

(*d*) Includes the net settlement increase of fasli 1308 in Gódávari and Kistna of 4·39 lakhs.

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

(*f*) Includes an increase of 1·50 lakhs from the extension of irrigation in Gódávari.

(*g*) Includes settlement increases as follows:—

	LAKHS.
Gódávari	3·34
Kistna	1·75

(*h*) Represents settlement increases of 3·34 and 1·75 lakhs, respectively, in Gódávari and Kistna and the increase of ·2 lakhs anticipated from the extension of irrigation in Gódávari.

DETAILED ACCOUNT No I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts of 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.
Gross Land Revenue demand of the corresponding fasli year—cont.						
II. Second-crop assessment ..	} 23·58	23·28	24·42	21·90	(*i*) 20·22	27·22
III. Water-rate on dry lands ..						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	} 36·31	36·25	{ 22·68	{ 36·22	{ 23·07	23·16
(ii) Water-rate charged on minor inams.			{ 13·11		{ 11·74	
(iii) Water-rate on whole inam and zamindari villages.	(*j*) 13·13	9·96	(*j*) 13·11	9·84	8·69	11·36
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·30	3·48	3·63	3·61	(*k*) 4·87	8·90
(v) Revenue from cultivation of poramboke lands.	2·74	2·79	2·72	3·03	2·93	6·05
(vi) Tree revenue	3·02	3·02	3·10	3·20	3·62	3·22
(vii) Commission on private estates under Government management.	·69	·69	·49	·79	·52	3·71 ·84
(viii) Charge for water on lands irrigated without permission.	1·30	1·29	·65	1·44	·86	·95
(ix) Rent on islands situated in rivers.	2·28	2·30	2·77	2·28	2·77	2·88
(x) Other items	(*l*) 7·42	(*l*) 7·36	(*l*) 6·91	(*l*) 7·55	5·55	4·59
Total of item IV ..	70·19	67·14	69·17	67·96	64·62	65·66
V. Peshkash of permanently-settled estates and shrotriem jodi.	57·15	57·15	(*m*) 57·14	57·14	57·16	57·38
VI. Total gross Land Revenue demand, items I to V.	596·67	592·21	593·22	584·2.	575·20	576·61
VII. *Deduct*—Remissions—						
i) Season remissions ..	(*n*) 6·73	(*n*) 4·58	(*n*) 6·76	10·20	32·07	5·96
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	·45	(*o*) 1·32	(*o*) 1·60	1·05	1·70	2·82
(iii) Other fixed remissions ..	1·48	1·49	1·51	1·51	1·53	1·50
(iv) Beriz deductions.. ..	9·40	9·42	9·36	9·61	9·41	9·35
Total remissions ..	18·06	16·81	19·23	22·37	44·71	19·63
VIII. Net Land Revenue demand of the fasli year.	578·61	575·40	573·99	561·84	530·49	556·98
Deduct or *Add* for variations between the fasli and the official year's demands.	— ·03	—(*r*) 5·52	— ·90	—(*q*) 5·43	+(*p*) 10·80	— 2·61
IX. Net demand for the official year.	578·58	569·88	573·09	556·41	541·29	554·37
X. Total demand including the opening balance.	603·99	608·32	602·63	596·16	562·71	578·87
XI. Actual or estimated collections (ordinary revenue).	559·50	559·90	557·01	535·99	500·42	531·09
XII. Adjustments—						
(*a*) *Deduct*—Advance collections made or expected in the year on account of the kists falling due in the next official year.	— 5·10	— 4·97	— 5·67	— 6·57	— 6·73	— 5·94
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 4·97	+ 6·57	+ 6·52	+ 6·73	+ 5·94	+ 5·26
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 22·87	+(*t*) 21·15	+ (*s*) 20·75	+ 21·53	+ 22·07	+ 25·23
(*d*) *Add*—Irrecoverable arrears written off.	+ ·24	+ ·26	+ ·23	+ ·17	+ ·38	+ ·57
(*e*) Other adjustments ..	..	..	..	— ·13	+ ·91	+ 1·21
Total adjustments ..	+ 22·98	+ 23·01	+ 21·83	+ 21·73	+ 22·57	+ 26·33

EXPLANATORY REMARKS.

(*i*) The decrease as compared with 1895-96 was due partly to unfavourable season and chiefly to the retransfer of lands in Gódávari and Kistna from dry to wet.

(*j*) With reference to the expectations of the Settlement Department as noted against the abstract statement on the previous page, the budget estimate includes, and the revised estimate excludes, the provision made in the sanctioned estimate on account of the charge of differential water-rate on zamindari and inam lands in Gódávari and Kistna, as shown below:—

	LAKHS.
Gódávari	1·92
Kistna	1·22

It will be necessary to reduce the budget estimate by this amount unless the orders of Government on the resettlement schemes are received by the end of December.

(*k*) The decrease as compared with fasli 1305 is due partly to unfavourable season and partly to the assignment on patta of lands previously cultivated on sivayijama.

(*l*) The increase as compared with the demand of fasli 1306 is probably due to the fact that some Collectors have included the demand on "Lands cultivated without darkhast for which no pattas have been granted" under this head instead of under item (iv) above.

(*m*) The decrease as compared with 1895-96 is due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Raja of Cannanore in respect of the Laccadive islands, which is now credited to "Tributes from Native States" and also to the collection by Government agency of the quit-rent on minor inams in certain zamindaris in Ganjám which was formerly collected by the zamindars concerned and included in their peshkash *less* a deduction on account of the cost of collection.

(*n*) The average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305, viz., Rs. 6·76 lakhs was adopted for the sanctioned estimate and the same figure has been taken for the ensuing year subject to a slight alteration made with reference to the district estimates for Malabar and Tinnevelly. The revised estimates furnished by Collectors have also been accepted, the decrease being due to the favourable character of the season.

(*o*) Includes probable increment remissions in Gódávári and Kistna estimated by the Settlement Department as follows:—

	LAKHS.
Gódávari	0·40
Kistna	0·30

Delay in the introduction of the resettlement schemes will necessitate the deduction of this amount. *Vide* note (*j*) *supra*.

(*p*) This increase was the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*q*) Represents difference between the demand of April to June 1897 and of April to June 1898. The large variation is due to the fact that fasli 1306 was a famine year.

(*r*) The large variation is due chiefly to the fact that the orders of Government (G.O., No. 1063, Rev., dated 17th December 1897) regarding the second-crop kistbandi could not be given effect to in most districts till the current fasli.

(*s*) The decrease is due to the reduction of the rate of cess from 8 to 7 pies in the rupee from fasli 1307.

(*t*) Follows the increase in the opening balance.

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

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

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Budget estimate for 1898–99.	Accounts of 1897–98.	Accounts of 1896–97.	Accounts of 1895–96.
XIII. Total amount collected, adjusted or written off out of the demand.	582·48	582·91	578·84	557·72	522·99	557·42
XIV. Percentage of item XIII to item X.	96·4	(*u*) 95·8	96·0	93·5	93·0	96·3
XV. Balance outstanding at the end of the year (item X *minus* item XIII).	21·51	25·41	23·77	38·44	39·75	21·45

DETAILED ACCOUNT No. I-B.—LAND REVENUE—Miscellaneous.

—	Budget estimate for 1898–1900.	Revised estimate for 1898–99.	Budget estimate for 1898–99.	Accounts of 1897–98.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Process-service fees	·27	·26	·27	
Receipts of the Survey Department	·07	·08	·09	
Fines and Forfeitures of Revenue Courts	·01	·01	..	·90
Receipts from quarries and minor mineral products	·05	·05	·11	
Rent of Railway C-class land	·07	·05	..	
Total I-B, Miscellaneous ..	·47	·45	·47	·90

EXPLANATORY REMARKS.

(*u*) The slight decrease in the percentage of collections is due to the fact that no portion of the settlement increase in Gódávari and Kistna is likely to be realized during 1898–99.

Note.—The certificate referred to in paragraphs 9 and 10 of the instructions for the preparation of budget estimates is omitted with reference to B.P., Mis. No. 5727, dated 16th November 1895.

APPENDIX II.

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

Districts.	Total gross demand including peshkash 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 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Budget estimate for 1899-1900.	Revised estimate for 1898-99	Sanctioned estimate for 1898-99.	Accounts of 1897-98.
									In lakhs.											
Ganjám	14·76	14·55	14·12	14·30	·20	·11	·20	·03	·18	·18	·17	·18	·38	·29	·37	·21	14·38	14·26	13·75	14·09
Vizagapatam	16·20	16·18	16·29	16·28	·20	·44	·20	·02	·03	·03	·04	·03	·23	·47	·24	·05	15·97	15·71	16·05	16·23
Gódávari	69·60	67·70	67·46	62·46	·60	·30	.60	·45	·47	·87	·87	·47	1·07	1·17	1·47	·92	68·53	66·53	65·99	61·54
Kistna	64·22	62 86	64·77	60·62	·56	·29	·56	·27	·55	·85	·86	·55	1·11	1·14	1·42	·82	63 11	61·72	63·35	59·80
Nellore	30 24	30·24	30·19	29·94	·68	·30	·68	2·57	·12	·12	·12	·12	·80	·42	·80	2·69	29·44	29·82	29 39	27·25
Cuddapah	21·99	21·60	22·05	21·81	·38	·75	·38	·95	·51	·54	·51	·54	·89	1·29	·89	1·49	21·10	20·31	21·16	20·32
Anantapur	12·05	12·19	13·20	12·46	·63	·20	·63	·10	·15	·14	·18	·26	·78	·34	·81	·36	11·27	11·85	12·39	12 10
Bellary	17·57	17·57	17·39	17·62	·42	·02	·42	·02	·15	·18	·18	·23	·57	·20	·60	·25	17·00	17·37	16 79	17·37
Kurnool	17·48	17·53	17·58	17·53	·15	·15	·15	·17	·60	·60	·60	·60	·75	·75	·75	·77	16·73	16·78	16·83	16·76
Madras	·83	·83	·78	·83	..	..	..	..	·03	·03	..	·03	·03	·03	..	·03	·80	·80	·78	·80
Chingleput	20·86	20·86	20·72	20·21	·38	·05	·38	2·31	·55	·55	·55	·57	·93	·60	·93	2·88	19·93	20·26	19·79	17·33
North Arcot	28·79	28.73	28·92	28·39	·30	·31	·30	·94	·49	·49	·49	·49	·79	·80	·79	1·43	28·00	27·93	28·13	26·96
South Arcot	43·33	43·33	43·00	43·41	·24	·15	·24	·87	·76	·76	·77	·76	1·00	·91	1·01	1·63	42·33	42·42	41·99	41·78
Tanjore	61·25	61·23	60·88	61 31	·14	·10	·14	·06	·75	·80	·78	·90	·89	·90	·92	·96	60·36	60·33	59·96	60 35
Trichinopoly	22·16	22·16	21·90	22 25	·08	·08	·08	·20	·84	·94	1·19	1·11	·92	1·02	1·27	1·31	21·24	21·14	20·63	20·94
Madura	29·75	29·24	28·66	29·12	·57	·37	·57	·37	·52	·52	·52	·52	1·09	·89	1·09	·89	28 66	28·35	27·57	28·23
Tinnevelly	33·14	33·14	33·26	33·39	·60	·60	·62	·60	2·42	2·42	2·42	2·59	3·02	3·02	3·04	3·19	30·12	30·12	30·22	30·20
Coimbatore	30·85	30·80	30·68	30·79	·29	·07	·29	·06	·58	·58	·58	·59	·87	·65	·87	·65	29·98	30·15	29·81	30·14
The Nilgiris	1·39	1·39	1·38	1·39	..	..	..	..	..	..	·01	..	..	..	·01	..	1 39	1·39	1·37	1·39
Salem	25·35	25·35	25·37	25·40	·20	·18	·20	·12	·68	·68	·68	·68	·88	·86	·88	·80	24·47	24·49	24 49	24·60
South Canara	14·59	14·50	14·47	14·49	·10	·10	·10	·08	·94	·94	·94	·94	1·04	1·04	1·04	1·02	13·55	13·46	13·43	13·47
Malabar	20·27	20·23	20·15	20·21	·01	·01	·02	·01	·01	·01	·01	·01	·02	·02	·03	·02	20·25	20·21	20·12	20·19
Total ..	596·67	592·21	593·22	584·21	6·73	4·58	6·76	10·20	11·33	12·23	12·47	12·17	18·06	16·81	19 23	22 37	578·61	575·40	573·99	561·84

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 1898-99 has been arrived at.

Districts.	Actuals of the first six months of 1898-99.	Estimated collections during the remaining six months (October 1898 to March 1899).				Revised estimate (total of columns 2 and 7).
		Estimated demand of fasli 1308.	Portion due during October 1898 to March 1899.	Outstanding balance on 1st October 1898.	Total amount for realization, column 4 + 5.	Estimated collections exclusive of irrecoverable arrears.
1	2	3	4	5	6	7	8
			In lakhs of rupees.				
Ganjám	3·60	14·26	13·38	·18	13·56	11·93	15·53
Vizagapatam	4·87	15·71	12·27	·09	12·36	11·23	16·10
Gódávari	9·42	66·53	57·03	·00	57·03	53·01	62·43
Kistna	5·87	61·72	58·57	·01	58 58	55·99	61·86
Nellore	12·12	29·82	16·67	·66	17·33	16·82	28·94
Cuddapah	6·78	20·31	19·90	2·87	22·77	20·50	27·28
Anantapur	7·60	11·85	5·45	·07	5·52	4·97	12·57
Bellary	4·65	17·37	14·94	·19	15·13	14·38	19·03
Kurnool	3·11	16·78	15·48	·03	15·51	14·00	17·11
Madras	·36	·80	·49	·02	·51	·47	·83
Chingleput	5·05	20·26	13·86	·19	14·05	13·77	18·82
North Arcot	7·07	27·93	22·91	·21	23·12	21·98	29·05
South Arcot	10·78	42·42	30·68	·80	31·48	31 17	41·95
Tanjore	15·87	60·33	44·09	·13	44·22	43·78	59·65
Trichinopoly	2·96	21·14	20·89	·37	21·26	19·13	22·09
Madura	13·61	28·35	14·43	·54	14·97	14·37	27·98
Tinnevelly	17·03	30·12	13·55	·15	13·70	12·60	29·63
Coimbatore	6·71	30·15	22·17	·05	22·22	21·34	28·05
The Nilgiris	·46	1·89	1·06	·04	1·10	·88	1·34
Salem	1·59	24·49	22·82	·05	22·87	22·41	24·00
South Canara	6·69	18·46	6·74	·01	6·75	6·48	13·17
Malabar	3·00	20·21	19·41	1·00	20·41	17·67	20·67
Total ..	149·20	575·40	446·79	7·66	454·45	428·78	577·98

	Lakhs.
Revised estimate as per column 8	577·98
Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1898 to March 1899	3·07
Deduct—Transfers to Local Funds—Village Service Fund	21·16
Net estimate of collections (ordinary revenue)	559·90

APPENDIX IV.

STATEMENT showing the calculations by which the budget estimate for 1899–1900 under "Ordinary revenue" has been arrived at.

Districts.	Outstanding balance on 1st April 1899.	Portion of estimated demand of fasli 1308 falling due in April to June 1899.	Total of columns 2 and 3, all of which should be realized by 31st March 1900.	Estimated demand of fasli 1309.	Portion due in the nine months—July 1899 to March 1900.	Probable collections.	Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—columns 4 + 7.
1	2	3	4	5	6	7	8
	In lakhs of rupees.						
Ganjám	1·61	·86	2·47	14·38	13·52	11·90	14·37
Vizagapatam	1·12	3·42	4·54	15·97	12·55	11·42	15·96
Gódávari	4·02	9 45	13·47	68·53	5s·98	56·62	70·09
Kistna	2·54	2·43	4·97	63·11	60·68	58·86	63·83
Nellore	·50	13·09	13·59	29·44	16·35	15·85	29·44
Cuddapah	2·27	·40	2·67	21·10	20·60	19·57	22·24
Anantapur	·55	6·19	6·74	11·27	5·36	4·86	11·60
Bellary	·74	2·41	3·15	17·60	14·67	14·09	17·24
Kurnool	1·51	1·30	2·81	16·73	15·43	14·20	17 01
Madras	·04	·03	·07	·80	·77	·73	·80
Chingleput	·28	6·37	6·65	19·93	13·56	13·29	19·94
North Arcot	1·14	5·01	6·15	28·00	22·97	21·83	27·98
South Arcot	·31	11·74	12·05	42·33	30·59	30·27	42·32
Tanjore	·41	16·17	16·58	60·36	44·19	43 73	60·31
Trichinopoly	2·12	·20	2·32	21·24	21·04	18·94	21·26
Madura	·60	13·85	14·45	28·66	14·66	14·08	28·53
Tinnevelly	1·08	16·13	17·21	30 12	13·99	12 59	29·80
Coimbatore	·86	7·97	8·83	29·98	22·01	21·13	29·96
The Nilgiris	·20	·31	·51	1·39	1·08	87	1·38
Salem	·46	1·64	2·10	24·47	22·83	22·37	24·47
South Canara	·27	6·70	6·97	13·55	6·85	6·58	13·55
Malabar	* 1·88	·68	2·56	20·25	19·55	17 60	20·16
Total ..	* 24·51	126·35	150·86	578·61	452·23	431·38	582·24

	LAKHS.
Note—Budget estimate as per column 8	582·24
Deduct—Advance collections to be adjusted during the year	4·97
Add—Advance collections expected to be made in the year	5·10
Deduct—Transfers to Local — Village Service Fund	22·87
Net amount of estimate of collections of ordinary revenue ..	559·50

* Excludes a sum of ·90 lakh due by Sultan Ali, Raja of Cannanore, and not expected to be realized during 1899–1900.

APPENDIX V.

Showing the calculations by which the probable Government assignments for village service for the official years 1898–99 and 1899–1900 have been arrived at.

	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
Revised Estimate for 1898–99.	IN LAKHS OF RUPEES.	
1. Actual receipts for the six months—April to September 1898—under Government assignments for village service	..	5.27
2. Balance outstanding on 1st October 1898	..	·38
3. Probable demand under Ryotwar and miscellaneous of the six months—October 1898 to March 1899—excluding Madras and portions of Malabar.	394·99	
4. *Deduct*—		
(i) Revenue from miscellaneous items not liable to village-cess which is included in the above demand.	19·10	
(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.		
5. Total deduction	19·10	
6. Remainder (item 3 — 5)	375·89	
7. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	72·06	
(*b*) Season remissions relating to the demand of the six months		
(*c*) Estimated beriz deductions to be made during the period		
(*d*) Kurnool canal water-rate		
8. Total addition	72·06	
9. Total demand liable to cess (item 6 + 8)	447·95	
10. Cess at 7 pies in the rupee on the probable collections estimated at 94·9 per cent. of the above demand.	..	15·50
11. Total amount of the Government assignments for the entire year 1898–99 (item 1 + 2 + 10).	..	21·15
Budget Estimate for 1899–1900.		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1899—including the probable balance on 1st April, the whole of which should be realized before the close of the year.	128·70	
2. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cess which is included in the above demand.	3·78	
(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.		
3. Total deduction	3·78	
4. Remainder (1 — 3)	124·92	
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).	8·81	
(*b*) Season remissions relating to the demand of the three months		
(*c*) Estimated beriz deductions to be made during the period		
6. Total addition	8·81	
7. Total amount liable to cess (item 4 + 6)	133·73	
8. Cess at 7 pies in the rupee on the above demand	..	4·88
9. Probable demand of the nine months—July 1899 to March 1900—excluding Madras and portions of Malabar.	399·39	
10. *Deduct*—		
(i) Revenue from miscellaneous items not liable to cess (included in the above demand).	22·29	
(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.		
11. Total deduction	22·29	
12. Remainder (item 9 — 11)	377·10	
13. *Add*—		
(*a*) Difference between the quit-rent and full assessment of minor inams	73·50	
(*b*) Season remissions relating to the demand of the nine months		
(*c*) Estimated beriz deductions to be made during the period		
(*d*) Kurnool canal water-rate		
14. Total addition	73·50	
15. Total demand liable to cess (item 12 + 14)	450·60	
16. Cess at 8 pies in the rupee on the probable collections estimated at 95·8 per cent. of the demand.	..	17·99
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	22·87

REVENUE

~~Judicial~~ (189 8) Department.

CURRENT No. 8021

From

The Board of Revenue,
Land Revenue,
Madras.

Order

No. 3307 Misc.

Dated 22nd November 1898.

Received } 23/11
Registered }

Enclosures –

Spare copies

SUBJECT.

Requesting that certain alterations may be made in the estimates submitted to Government with B.P.510 dated 17-11-98 reg: land revenue receipts.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

2,600
6-10-98.

REVENUE BOARD OFFICE * MADRAS *

Proceedings of the Board of Revenue

(Land Revenue).

No.3307 Misc.,dated 22nd November 1898

Resolution

With reference to the estimates of Land Revenue receipts submitted with Board's Proceedings No.310,dated 17th November 1898,the Board submits that the figure 500.42 entered against item XI of the " Accounts of 1896-97 in Detailed Account I A was adopted from Government Order,No.237 Financial,dated 7th March 1898.As the Accountant-General appears to have subsequently reduced the actuals by Rs.2,000 and as the reduced figure has been adopted in the Civil Budget, the Board requests that the following alterations may be made in the figures representing the actuals and the sanctioned estimate:-

Items	For	Read
Detailed account 1 A- Accounts of 1896-97- Item VIII-Variations between the fasli and the official year's demands----------	+ (p) 10.80	+ (p) 10.78
Do. Do. Item IX------	541.29 -------	541.27
Do. Do. Item X -------	562.74 -------	562.72
Do. Do. Item XI -------	500.42 -------	500.40
Do. Do. Item XIII------	522.99 -------	522.97
Do. Sanctioned Estimate for 1898-99-opening balance---	29.52 -------	29.54
Do. Do. Item X --------	602.61 -------	602.63

Items	For	Read
~~Sanctioned Estimate for 1898-1899 showing balance~~ ~~Do.~~ ~~Do.~~ Item XV------	23.77 ----------	23.79
Para 2 of the Board's Proceedings-Actuals of 1896-97 shared ----------	501.66 ----------	501.64
" " " Total---525.73 ----------		525.71

2. The office copy of the Board's Proceedings has been corrected accordingly and the corrections will be carried out in the spare copies yet to be supplied to Government.

(True Extract).

Lionel Davidson

Ag. Secretary.

To

The Secretary to Government, Revenue Department,

Md. R. H.

J.S.L.a

D/4 1,000—8-4-97.

REVENUE DEPARTMENT.

C No. 7908.

From the Board of Revenue Land Rev

No 310 Dated 17. 11. 1898.

FOR ORDERS.

Due to Fin. Dept- on 15- 2. 98.

To the Undersecretary

With the above Progs:, the Board of Rev: submits the revised estimate of receipts under Land Revenue for the current year and the budget estimate for 1899-1900. The estimates are shown in full detail in Appendix I to the Board's Proceedings.

2. The following statement exhibits the net estimated demand of the current and the ensuing fasli years, together with the actuals of the three preceding faslis:—

Items of revenue	B.E for fasli 1309	Fasli 1308 R.E	Fasli 1308 B.E	Fasli 1307	Fasli 1306	Fasli 1305
1. Assessment on holdings	445-75-	444.64	442.49	437.21	433.20	426.3
2. Peshkash & Christian Jodi	57.15-	57.15	57.14	57.14	57.16	57.3
3. Water-rate and second crop charges	23.58	23.28	24.42	21.90	20.22	27.-
4. Miscellaneous.	70.19	67.14	69.17	67.96	64.62	65.6
5- total	596.67	592.21	593.22	584.21	575.20	576.6
6. Deduct Remissions	18.06	16.81	19.23	22.37	44.71	19.
7. Net demand of fasli year.	578.61	575.40	573.99	561.84	530.49	

FOR ORDERS.

3. Assessment on holdings.

The sanctioned estimate for 1898-99 included a sum of Rs 5.09 lakhs on account of increase due to settlement in Godavari (3.34) and Kistna (1.75). This is repeated in the revised estimate for 1898-99 and the budget estimate for 1899-1900, ~~as the Godavari settlement proposals have not yet finally~~ ~~sanctioned till the end year, but will~~ ~~be within the realisations~~? The revised and the budget estimates also include 2 lakhs anticipated from extension of irrigation in Godavari. Submitted that it will perhaps be better to leave out of the estimates the increase in Godavari & Kistna due to resettlement. Water-rate and second-crop charges

Vide. note (h) on p. 5 of the B.P.

Yes. There is no likelihood of its affecting this year's receipts 8/2

The decrease of 1.14 lakhs in the revised estimate compared with the sanctioned estimate for the current year and of .84 lakh in the budget estimate for 1899-1900 is not explained.

The Bd has since communicated the following by telephone

"The variations between the Sanctioned & the revised estimates of water rate and second crop charges is due to the revision of the sanctioned estimate for Kistna & Godavari with reference to the actuals of 97-98. The variation between the revised & the budget estimates is due to the anticipated increase from extension of cultivation in Krishna Ganjam & Godavari"

14/12

Miscellaneous. There is a decrease of 2.15 lakhs under 'water-rate on whole inam & Zamindari villages' in the revised estimate, which is reported to be due to the exclusion of differential water-rate on zamindari & inam lands in Godavari (1.92) & Kistna (.22). This rate cannot be introduced till after the estimates planned have been classified. The necessary increased provision on this account has been made in the B.E. 1899-1900, but it is stated that "it will be necessary to reduce the B.E by this amount unless the orders of Govt on the resettlement schemes are received before the end of the current official year."

Vide note (j) on p. 7 of B.P.

Perhaps it would be best to omit the items

Yes 8/2 15/12/98

Vide note (m) at p. 7 of the B.P.

Cause remissions.	B.E for 1898-99	R.E for 1898-99	B.E for 1899-1900
	6.76.	4.58	6.73

Vide note (o) at p. 7 of B.P.

Yes 8/2

Remissions. The budget estimate of remissions for 1899-1900 on account of the season has been taken at the average of the preceding seven ordinary years, subject to a slight alteration with reference to the district estimates of Malabar and Tinnevelly. The decrease under this head in the revised estimate is stated to be due to the favourable character of the season; ~~and~~ the estimate has been based on the Collectors' figures. A deduction of Rs 1.32 lakhs is provided in the revised estimate on account of increment remissions, allowed on gradual introduction of new settlement rates. Rs. 40 lakh of this amount relates to the Godavari district and Rs. 30 lakh to the Kistna Dt; the Board of Rev. state that delay in the introduction of the resettlement schemes of the two districts will necessitate the deduction of this amount. If the suggestion above is accepted the amount may be deducted from the revised estimates but retained in the budget estimate. 14/12 The above are fasli figures. The necessary adjustments have been made hereafter for the variations between the fasli and the official year's demands are shown after item VIII of Appendix Detailed Account No. I-A, at page 6 of the B.P. The calculations

by which the Board of Revenue arrive at the revised budget estimate for 1898-99 and the budget estimate for 1899-1900 are shown in Appendices III & IV to the B.P. The following statement shows the revised and the budget estimates under Ordinary revenue for the current and the ensuing years:-

	B.E for 1899-1900	1898-99 R.E	1898-99 B.E	Accounts 1897-98	Accounts 1896-97	Accounts 1895-96.
1 Net demand for fasli year	578.61	575.40	573.99	561.84	530.49	556.98
2 Deduct or add for variations between fasli & official years demands.	-.03	-5.52	-.90	-5.43	+10.78	-2.61
3 Net demand for the Official year	578.58	569.88	573.09	556.41	541.27	554.37
4 Add. Opening balance.	25.41	38.44	29.54	39.75	21.45	24.50
5 Total Demand.	603.99	608.32	602.63	596.16	562.72	578.87
6 Estimated Collections	559.50	559.90	587.01	535.99	500.40	531.09
7 Adjustments including amounts transferred to V.S. Fund.	+22.98	+23.01	+21.83	+21.73	+22.57	+26.33.
8 Total amount collected & adjusted out of the total demand.	582.48	582.91	578.84	557.72	522.97	557.42
9. Percentage of item 8 to item 5	96.4	95.8	96.0	93.5	93.0	96.3.
10. Balance outstanding at end of year	21.51	25.41	23.79	38.44	39.75	21.45

A

B

We reasonably promises to be normal and it is submitted that the above estimates may be accepted, subject to any deductions that may be necessary owing to the delay in the introduction of the resettlement schemes in the Godavari and the Kistna districts. If the suggestions above are accepted the estimates will stand as in the statement appended. A on page 4A below.

4A

	B.E for 1898-1900.	R. 1898-99 R.E	R. 1898-99 B.E	Accounts 1897-98	Accounts 1896-97	Accounts 1895-96
1 Net demand for fasli year	577.77	571.01	573.99	561.84	530.49	556.9
2 Deduct or add for variations between fasli & official years demands.	-.03	-5.52	-.90	-5.43	+10.78	-2.6
3 Net demand for the official year	577.74	565.49	573.09	556.41	541.27	554.37
4 Add opening balance	21.02	38.44	29.54	39.75	21.45	24.50
5 Total Demand	595.76	603.93	602.63	596.16	562.72	578.87
6 Estimated collections	551.27	559.90	557.01	535.99	500.40	531.09
7 Adjustments including amounts transferred to the Village Service Fund.	+22.79	+23.01	+21.83	+21.73	+22.57	+26.33
8 Total amount collected & adjusted out of the total demand.	574.06	582.91	578.84	557.72	522.97	557.42
9. Percentage of item 8 to item 5	96.4	96.5	96.0	93.5	93.0	96.3
10. Balance outstanding at the Close of the year.	21.70	21.02	23.79	38.44	39.75	21.45

5. The revised and the budget estimates under the other heads of revenue and the estimate of the Cess contribution to the Village Service Fund are as under:—

	B.E for 1899-1900	R.E for 1898-99	S.E for 1898-99	Accounts 1897-98
A				
(1) Sale proceeds of waste lands and redemption of land Revenue.	2.77	1.19	6.15	1.36
(2) Miscellaneous (I-B.) ⊛	.47	.45	.47	.90
	3.24	1.64	6.62	2.26
B.				
Cess contribution to the V.S. Fund.	22.87	21.15	20.75	21.53
			22.68*	

⊛ for details vide p. 80 of B.P.

The decrease in the revised estimate under A (1) above occurs in connection with the sale of lands under the Periyar project. The Collector of Madura budgets for a revenue of only 1.10 lakhs in the revised estimate against 6 lakhs anticipated in the sanctioned estimate under this head for the current year, as it was found necessary to stop the sales in September 1898 in consequence of the unexpectedly low prices realized at the auctions held earlier in the year. For 1899-1900, the Collector expects a revenue of 2.50 lakhs from the sale of lands and .87 lakh under holdings on account of extension of irrigation.

* Correction as to resettlement is accepted.

Vide Explanatory remarks on p. 5 of the B.P.

are away in the statement appended. A on page ✱ below.

The increase under B, viz, the Govt contribution to the Village Service Fund is due to the amount having been ~~estimated~~ calculated at the rate of 8 pies in the rupee, instead of at 7 pies as ordered in G.Os. 294 Rev dy 4. 5. 97, as, with the lower rate, the V.S. Fund would result in a deficit ~~of~~ at the end of 1899-1900. The Board promises to submit the necessary notification in due Course.

5. The revised and the budget estimates as fixed by the Board of Rev: are as under:—

	B.E 1899-1900	R.E 1898-99	B.E 1898-99	Accounts 1897-98.
I Land Revenue.				
Shared	562.74 ✓	561.54 ⊗	563.63	538.25
Contribution to V.S. Fund	22.87 ✓	21.15 ✓	20.75	21.53
	585.61	582.69	584.38	559.78.

× 551-9.50 + 3.24 = 562.74
⊗ 559.90 + 1.64 = 561.54

RS 6-12-98 If the opportunity arises at the resettlement taking effect from 7/1309 be accepted the ~~Board's~~ Estimate will stand as follows

	R.E 1899-1900	R.E 1898-99	B.E 1898-99	Accts 1897-98
I L.R.	554.51	561.54	563.63	538.25 ✓
	22.68	21.15	20.75	21.53
	577.19 ✓	582.69 ✓	584.38 ✓	559.78 ✓

Tulloch 15/12/98

(Unless Section 4 of the explanations [illegible] above)

Govt may pass orders before 30th June; but the actual introduction will take at least 6 months; much more if Govt modifies the Board's proposals considerably

RS

C 15.12.98 RR
R 16.12.98

Hm.

The only points that the H.M. need really consider is the date of the introduction of the Kistna Godaveri settlt.

I. The Board assumes that if they are introduced at any time this Fasli that we may collect in 1899-1900 the enhanced asst for this Fasli as an arrear with the enhanced asst for that year, which wd be 5·09 less ·70 lakhs (increment) or 4·39 lakhs of arrears together with 5 lakhs of the full enhanced amt. This wd impose on the ryots an extra demand of about 9 lakhs to be collected in the year together with the present demand under the old settlement. It must therefore be decided whether if the settlt is introduced which we may safely assume it will be before 30th June whether it is

to affect the current fasli's demand or not?
If not then the budget estimate for 1899-1900 will be quoad hoc 4·39 lakhs only.
If however the settlt is to affect the current fasli demand then the budget est. will be calculated with reference to an arrear of 4·39 & a demand of 5·9 lakhs.

II. The next point is the Kistna & Godavari water rate on inam & 'Zamin' villages – see p. 2 supra – if we cant pass orders on the resettlt before 1st April then the Board wd have to forego 3·14 lakhs due to this item. ∞. I doubt if orders can issue before 1st April?

If the H.M. will note his views, the file will be sent over to Fin. Dept. for further consd.

8/12/98

1. In my opinion there is but little hope of Govt. passing orders before April – all the demand of the Fasli will then have been collected –
There are 5 talukas in the Delta & portions of 3 upland talukas – If rushed through, with two parties, the introduction will take fully six months – This is on the supposition that Govt. does not substantially alter the Board's proposals –
Thus collection of the new rates cannot begin till nearly 6 months after the close of the Fasli –
I think it expedient that the new rates shd. not take effect till next Fasli –
2. If the Board's proposals are accepted this new rate can not be imposed till the Inam & Zamindari lands are classified. No income from this source can be calculated on, I think –

H.S.
16-12-98

Fin. Dept. No. C.Z. 16.12.98

c. 16.12.98

Financial Dept

C.S.

The settlement of this estimate depends on the decision on the two points mentioned in paras 7 & 8 of the Revenue Dept. note. As the Hon'ble (Financial) Member is leaving Madras in the holidays, subt. that the file may be subt to Hon. at once, as it is imperatively necessary to get out the orders on all the budget estimates before the office closes in the holidays

C.M.S.
16.12.98

I fully agree with the Hon. Mr. Winterbotham that the new rates should not take effect till next fasli.
On the second point I concur.

MA 17.12.98

Submitted to H.E.

17/12/98.

C.S.

The file [Land Rev. & Village Servts (Orgn.)] may, it is subt, be returned to Revenue for issue of draft order if sent today if possible

C.M.S.
17.12.98

17/12/98

To Rev. Dept. U.O.

17.12.98

Draft order putup
M
17/12/98

To Fin Dept no

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FINANCIAL.

V.E

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G.O., No. 1249, 19th December 1898.

DECEMBER.

Totals checked
24.12.98

Budget Estimates.

Passing orders on the revised estimate for 1898–99 and the budget estimate for 1899–1900 of Land Revenue Receipts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), No. 310, dated 17th November 1898.

Resolution—No. 310, dated 17th November 1898.

The Board resolves to submit to Government the revised estimates for 1898–99 and the budget estimates for 1899–1900 of the receipts under I. Land Revenue in the forms communicated with Government Order, Mis. No. 2117, Revenue, dated 27th April 1897.

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

—	Actuals of 1896–97.	Revised estimate for 1897–98.	Actuals for 1897–98.	Sanctioned estimate for 1898–99.	Revised estimate for 1898–99.	Budget estimate for 1899–1900.
I.—Land Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Shared	501·64	535·58	538·25	563·63	561·54	~~564·51~~ 562·74
Government contribution for village service	22·07	21·20	21·53	20·75	21·15	~~22·68~~ 22·87
Total ..	523·71	556·78	559·78	584·38	582·69	~~577·19~~ 585·61

3. The Government contribution for village service for 1899–1900 has been calculated on the assumption that, during fasli 1309, the 7 pies rate of village-cess will be replaced by a rate of 8 pies on every rupee of assessment and water-tax. With the lower rate, the Village Service Fund would probably result in a deficit at the end of 1899–1900. The other variations are explained in the remarks column of the budget statements.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting 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 1898–99 and 1899–1900, respectively.

Print appendices II, III, IV, V → Must come here — But only if Rules 10 & 13 d cannot be printed abstract, that is only the headings would be printed

Order—No. 1249, Financial, dated 19th December 1898.

The Government now considers it unlikely that orders will be issued on the Board's reports on the re-settlement of the Gódávari and Kistna districts in time for the introduction of the revised rates of assessment during the current fasli. The necessary reduction will be made in the Board's figures, and the estimates as shown in the appendix to these proceedings are accepted.

(True Extract.)

for *Chief Secretary.*

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

APPENDIX I.

STATEMENT showing the Revised and Budget Estimates of Land Revenue receipts for the years 1898-99 and 1899-1900, respectively.

—	Detailed account number.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.
I.—LAND REVENUE.		LAKHS.	LAKHS.	LAKHS.	LAKHS.
Permanently-settled revenue		49·78	49·66	49·84	50·83
Shrotriem jodi		7·36	7·59	7·47	7·05
Ryotwar and miscellaneous		494·13	502·65	499·70	478·11
Total ordinary revenue I-A. ..		551·27	559·90	557·01	535·99
Sale-proceeds of waste lands and redemption of land-tax	I-B	2·77	1·19	6·15	1·36
Miscellaneous		·47	·45	·47	·90
		3·24	1·64	6·62	2·26
Total shared ..		554·51	561·54	563·63	538·25

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue.

Note.—The figures in this statement are entered in lakhs of rupees.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Balance outstanding at the beginning of the official year	21·02	(c) 38·44	(b) 29·54	(a) 39·75	21·45	24·5[illegible]
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	187·04	186·62	188·25	186·74	186·51	188·44
Wet	237·67	239·00	235·04	236·55	232·66	223·91
South Canara for which particulars of wet and dry holdings are not available ..	13·95	13·93	13·91	13·92	† 14·03	14·00
Total .	438·66	439·55	(d) 437·20	437·21	(g) 433·20	426·35
	* (g) 7·09		* (g) 5·29			

* Settlement increases in Gódávari, Kistna and Anantapur for which particulars of wet and dry holdings are not available.

† Includes Rs. 13,239 in parts of Chingleput for which particulars of wet and dry holdings are not available.

EXPLANATORY REMARKS.

Revised estimate and actuals for 1897-98.—The increase in the actuals (538·25 against 535·58 lakhs) is due to the north-east monsoon having been less unfavourable than was anticipated and the consequent increase in the demand (584·21 against 580 97 lakhs) and decrease in season remissions (10·20 against 17·34 lakhs). A portion of the increase was realized during the year, the remainder swelling the closing balance.

Sanctioned and revised estimates for 1898-99.—A decrease of 2·09 lakhs occurs in the revised estimate notwithstanding an increase of 2·89 lakhs under ordinary revenue. This is accounted for by the fact that the Collector of Madura budgets for a revenue of only 1·10 lakhs from the sale of lands under the Periyár project against 6 lakhs anticipated in the sanctioned estimate It was found necessary to stop the sales in September 1893 and unexpectedly low prices were realized at the auctions held earlier in the year.

Budget estimate for 1899-1900.—The estimate provides for an increase of 5·09 lakhs anticipated from the re-settlement of the Gódávari and Kistna districts. The Collector of Madura expects a revenue of 2½ lakhs during 1899-1900 from the sale of lands under the Periyár project and has provided for an increase of ·51 lakh under holdings on account of extension of irrigation.

(*a*) Revised with reference to the settled demand of fasli 1306.

(*b*) Includes 1·71 lakhs of collections which, it was originally expected, would be postponed:—

	LAKHS.
Nellore	0·70
Cuddapah	0·45
Kurnool	0·36
Chingleput	0·20
Total ..	1·71

(*c*) The increase as compared with the sanctioned estimate chiefly occurs in Cuddapah and Bellary. In the former district, the arrears of fasli 1306 were left uncollected pending final orders on the subject of dry remissions and in both districts the collections were retarded by a succession of bad seasons.

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

(*e*) Includes an increase of 1·50 lakhs from the extension of irrigation in Gódávari.

(*f*) Includes the following settlement increases which have been excluded from the revised estimates.

	LAKHS.
Gódávari	3·34
Kistna	1·75

(*g*) Represents settlement increases of 3·34 and 1·75 lakhs, respectively, in Gódávari and Kistna and the increase of 2 lakhs anticipated from the extension of irrigation in Gódávari.

DETAILED ACCOUNT No I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
Gross Land Revenue demand of the corresponding fasli year—cont.						
II. Second-crop assessment ..	23·58	23·28	24·42	21·90	(*i*) 20·22	27·22
III. Water-rate on dry lands ..						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	36·31	36·25	22·68	36·22	23·07	23·16
(ii) Water-rate charged on minor inams.			13·11		11·74	11·36
(iii) Water-rate on whole inam and zamindari villages.	(*j*) 9·99	(*j*) 9·96	13·11	9·84	8·69	8·90
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·30	3·48	3·63	3·61	(*k*) 4·87	6·05
(v) Revenue from cultivation of poramboke lands.	2·74	2·79	2·72	3·03	2·93	3·22
(vi) Tree revenue	3·02	3·02	3·10	3·20	3·62	3·71
(vii) Commission on private estates under Government management.	·69	·69	·49	·79	·52	·84
(viii) Charge for water on lands irrigated without permission.	1·30	1·29	·65	1·44	·86	·95
(ix) Rent on islands situated in rivers.	2·28	2·30	2·77	2·28	2·77	2·88
(x) Other items	(*l*) 7·42	(*l*) 7·36	(*l*) 6·91	(*l*) 7·55	5·55	4·59
Total of item IV ..	67·05	67·14	69·17	67·96	64·62	65·66
V. Peshkash of permanently-settled estates and shrotriem jodi.	57·15	57·15	(*m*) 57·14	57·14	57·16	57·38
VI. Total gross Land Revenue demand, items I to V.	593·53	587·12	593·22	584·21	575·20	576·61
VII. *Deduct*—Remissions—						
(i) Season remissions ..	(*n*) 6·73	(*n*) 4·58	(*n*) 6·76	10·20	32·07	5·36
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	(*o*) 1·15	·62	(*o*) 1 60	1·05	1·70	2·82
(iii) Other fixed remissions ..	1·48	1·49	1·51	1·51	1 53	1·50
(iv) Beriz deductions.. ..	9·40	9·42	9·36	9·61	9·41	9 35
Total remissions ..	18·76	16·11	19·23	22·37	44·71	19·03
VIII. Net Land Revenue demand of the fasli year.	574·77	571·01	573·99	561·84	530·49	556 98
Deduct or *Add* for variations between the fasli and the official year's demands.	— ·03	—(*r*) 5·52	— ·90	—(*q*) 5·43	+(*p*)10·78	— 2·61
IX. Net demand for the official year.	574·74	565·49	573·09	556·41	541·27	554·37
X. Total demand including the opening balance.	595·76	603·93	602·63	596·16	562·72	578·87
XI. Actual or estimated collections (ordinary revenue).	551·27	559·90	557·01	535·99	500·40	531·09
XII. Adjustments—						
(*a*) *Deduct*—Advance collections made or expected in the year on account of the kists falling due in the next official year.	— 5·10	— 4·97	— 5·67	— 6·57	— 6·73	— 5·94
(*b*) *Add*—Advance collections of previous years adjusted towards the demand of the year.	+ 4·97	+ 6·57	+ 6 52	+ 6·73	+ 5·94	+ 5·26
(*c*) *Add*—Amount transferred to Government assignments for village service.	+ 22·68	+(*t*) 21·15	+ (*s*) 20·75	+ 21·53	+ 22·07	+ 25·23
(*d*) *Add*—Irrecoverable arrears written off.	+ ·24	+ ·26	+ ·23	+ ·17	+ ·38	+ ·57
(*e*) Other adjustments ..	..	..	..	— ·13	+ ·91	+ 1·21
Total adjustments ..	+ 22·79	+ 23·01	+ 21·33	+ 21·73	+ 22·57	+ 26·33

EXPLANATORY REMARKS.

(*i*) The decrease as compared with 1895-96 was due partly to unfavourable season and chiefly to the retransfer of lands in Gódávari and Kistna from dry to wet.

(*j*) Both the budget estimate and the revised estimate exclude the provision made in the sanctioned estimate on account of the charge of differential water-rate on zamindari and inam lands in Gódávari and Kistna as shown below, as the Board reports that the differential water-rates cannot be introduced until the estates concerned have been classified and that it will not be possible to do this, unless the orders of Government on the re-settlement schemes are received by the end of the current official year:—

	LAKHS.
Gódávari	1·92
Kistna	1·22

(*k*) The decrease as compared with fasli 1305 is due partly to unfavourable season and partly to the assignment on patta of lands previously cultivated on sivayijama.

(*l*) The increase as compared with the demand of fasli 1306 is probably due to the fact that some Collectors have included the demand on "Lands cultivated without darkhast for which no pattas have been granted" under this head instead of under item (iv) above.

(*m*) The decrease as compared with 1895-96 is due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Raja of Cannanore in respect of the Laccadive islands, which is now credited to "Tributes from Native States" and also to the collection by Government agency of the quit-rent on minor inams in certain zamindaris in Ganjám which was formerly collected by the zamindars concerned and included in their peshkash *less* a deduction on account of the cost of collection.

(*n*) The average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305, viz., Rs. 6·76 lakhs was adopted for the sanctioned estimate and the same figure has been taken for the ensuing year subject to a slight alteration made with reference to the district estimates for Malabar and Tinnevelly The revised estimates furnished by Collectors have also been accepted, the decrease being due to the favourable character of the season.

(*o*) Includes probable increment remissions in Gódávári and Kistna estimated by the Settlement Department as follows:—

	LAKHS.
Gódávari	0·40
Kistna	0·30

(*p*) This increase was the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.

(*q*) Represents difference between the demand of April to June 1897 and of April to June 1898. The large variation is due to the fact that fasli 1306 was a famine year.

(*r*) The large variation is due chiefly to the fact that the orders of Government (G.O., No. 1033, Rev., dated 17th December 1897) regarding the second-crop kistbandi could not be given effect to in most districts till the current fasli.

(*s*) The decrease is due to the reduction of the rate of cess from 8 to 7 pies in the rupee from fasli 1307.

(*t*) Follows the increase in the opening balance.

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.*

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

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.
XIII. Total amount collected, adjusted or written off out of the demand.	574·06	582 91	578·84	557·72	522·97	557·42
XIV. Percentage of item XIII to item X.	96·4	96·5	96·0	93·5	93·0	96·3
XV. Balance outstanding at the end of the year (item X *minus* item XIII).	21·70	21·02	23·79	38·44	39·75	21·45

DETAILED ACCOUNT No. I-B.—LAND REVENUE—Miscellaneous.

—	Budget estimate for 1898-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts of 1897-98.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Process-service fees	·27	·26	·27	
Receipts of the Survey Department	·07	·08	·09	
Fines and Forfeitures of Revenue Courts	·01	·01	..	·90
Receipts from quarries and minor mineral products	·05	·05	·11	
Rent of Railway C-class land	·07	·05	..	
Total I-B, Miscellaneous ..	·47	·45	·47	·90

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The Government do not consider it unlikely that orders will be issued on the Board's reports on the re-settlement of the Godavari and Kistna districts in time for the introduction of the revised rates of assessment during the current fasli. The necessary reduction will be made in the Board's figures, and the estimates as shown in the appendix to these proceedings are accepted.

RS 17-12-98

17/12/98

18/12/98.

To the Rev dept
" Board of Rev (L.R)
" Accountant-general

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