

PRESS SERIES.

G.O., No. 1062

Dated 17th Dec

[Despatch Abstract.]

Budget estimate—

Approving & transferring to the Financial
Dept, with remarks, the revised estimate
for 97-98 & budget estimate for 98-99
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.
Cm. 572 of 1898.							

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

To (Office)

From (Office)

Words.

Day.

Hour.

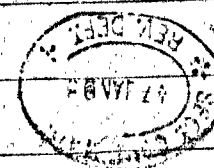
Minute.

Official Instructions.

To (Person)

From (Person)

64 Word Form.



Recd. from

LN.

Sent to

LN.

At

Hrs.

Mts by

At

Hrs.

Mts by

Telegraph Master.

As per recd 7/1/98

Revenue (189) Department.

CURRENT No. 10435



CG 1062
17-12-97

From

The Board of Revenue,
Land Revenue,
Madras.

Order

No. 423 Press

Dated 2nd December 1897.

Received 4 *a*

Registered 4 *a*

Enclosures 7

Spare copies

SUBJECT.

Submitting to Government re-
vised estimate for 1897-98 and bud-
get estimate for 1898-99 of Land Re-
venue receipts.

1a
17-12-97

BACK PAPERS.

G.O.	No.	Department.	Date.
10	6100	26-11-77	
	725	227-8-77	
	2117	227-4-77	
	272	222-4-77	
	83	10-2-77	
	758	27-12-77	

685-2-12-78

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed December th.

Proceedings, No. 423, 2nd December 1897.

DECEMBER.

Submitting to Government revised estimate for 1897-98 and budget estimate for 1898-99 of Land Revenue receipts.

APPENDIX I.

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

	Detailed account Number.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
I.—LAND REVENUE.					
Permanently-settled revenue	I-A	RS. 4,984	RS. 5,070	RS. 5,125	RS. 4,886
Shrotriem jodi		747	756	771	669
Ryotwar and miscellaneous		50,244	49,525	49,460	44,497
Total ordinary revenue ..		55,975	55,351	55,356	50,042
Sale of Government estates					
Sale-proceeds of waste lands and redemption of land-tax.		615	23	27	48
Rents, &c., of fisheries					
Miscellaneous	I-B	47	47	67	16
		662	395	114	60
Total shared ..		56,637	55,746	55,470	50,168

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
Balance outstanding at the beginning of the official year.	RS. (c) 29.01	RS. (d) 38.10	RS. (a) 43.70	RS. 21.45	RS. 24.50	RS. 29.06
Gross Land Revenue demand of the corresponding fasli year.				7.1306		
I.—Assessment on holdings—						
Dry	1,88.25	1,87.57	1,87.80	1,86.58	1,88.44	1,84.03
Wet	2,35.04	2,33.78	2,26.27	2,32.57	2,23.91	2,30.59
South Canara (d)	13.91	13.91	14.00	13.89	14.00	13.96
Total ..	(i) 4,37.20	(h) 4,35.26	(g) 4,28.07	(f) 4,33.04	(e) 4,26.35	4,28.58
	* 5.29	* 5.29				

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

EXPLANATORY REMARKS.

Actuals of 1896-97.—The increase in the actuals of 1896-97 (523.73) as compared with the revised estimate (519.57) under Land Revenue (including Government contribution for Village Service) is, as already explained in paragraph 4 of Board's Proceedings, Mis. No. 2643, dated 16th July 1897, mainly due to the advance collections made on account of the kists of April and May 1897 having actually amounted to 6½ lakhs as against 3 lakhs originally estimated.

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

Budget Estimate of 1898-99.—The Board in the Settlement Department anticipates that the revised settlement rates will be introduced in Gódvári and Kistna with effect from the current fasli. Gross increases of 3.34 and 1.75 lakhs have been provided for under the holdings of the respective districts for the current and ensuing faslis, but it is assumed that the increased revenue (excluding probable increment remissions) for both the faslis will accrue only in 1898-99. Under Ryotwar and Miscellaneous revenue for these districts for fasli 1308, provision has also been made for the increase expected from the introduction of differential water-rates in zemindaris and inams to the extent of 1.92 and 1.22 lakhs, respectively. The absence of any entry against "sale of Government estates" is due to the fact that no Government gardens are expected to be sold in Tanjore. The Collector of Madura anticipates an increase of 6 lakhs from the sale-proceeds of waste lands under the Periyár Project.

- (a) Includes a demand of 8.70 lakhs which was expected to be postponed.
(b) Includes 12.69 lakhs of collections postponed as follows:—

	LAKHS.
Ganjám	0.54
Cuddapah	6.95
Bellary	1.10
Kurnool	1.50
North Arcot	2.60
Total ..	12.69

- (c) Includes 4.39 lakhs of net settlement increase in Gódvári and Kistna appertaining to fasli 1307.
(d) Represents the assessment on holdings for which particulars of wet and dry are not available.
(e) The decrease as compared with the demand of fasli 1304 (1894-95) is the result of gross increases of 1.17 lakhs due to extension of cultivation and 3.48 due to the levy of enhanced rate of water-tax in Gódvári and Kistna, and of a gross decrease of 6.89 due to the transfer of lands from wet to dry in the last-mentioned districts.
(f) Increase due chiefly to the re-transfer of lands from dry to wet in Gódvári and Kistna.
(g) An increase in the assessment of holdings as compared with the demand of fasli 1305 was expected from the extension of irrigation in Madura and the re-transfer of lands from dry to wet in Gódvári and Kistna.
(h) Follows the actuals of 1896-97, subject to modification on account of darkhast and relinquishments up to 30th September 1897, and also provides for the following increases:—

Districts.	Settlement increases.	Increase from extension of irrigation.
Gódvári	3.34	1.50
Kistna	1.75	
Anantapur	.35	
Madura	..	0.10 (in excess of 70 realized in 1896-97).
	5.44	1.60

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

Districts.	Extension of irrigation.
Ganjám	.03
Gódvári	1.50
Madura	.15
Total ..	1.68

8 BOARD OF REVENUE (LAND REVENUE), No. 423, 2ND DECEMBER 1897.

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
XIII. Total amount collected, adjusted or written off out of the demand.	RS. 5,81,59	RS. 5,75,63	RS. 5,75,83	RS. 5,22,99	RS. 5,57,42	RS. 5,58,42
XIV. Percentage of item XIII to item XI.	96.0	(B) 95.2	96	93.2	96.3	95.8
XV. Balance outstanding at the end of the year (item XI minus item XIII).	23,77	29,01	23,97	38,10	21,45	24,50

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

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

BOARD OF REVENUE (LAND REVENUE), No. 423, 2ND DECEMBER 1897. 9

EXPLANATORY REMARKS.

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

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

Districts.	Total gross demand including peshwar and shrotriem jodi.				Season remissions out of the ryotwar and miscellaneous portion of the demand.				Fixed remissions and heris deductions.				Total remissions.				Net demand of land revenue.			
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
Ganjām ..	14-12	14-08	14-20	14-26	20-38	20-02	20-03	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04	17-04
Vizagapatam ..	16-29	16-28	16-34	16-18	2-38	2-00	2-00	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46
Gōdāvari ..	67-46	64-04	67-83	59-11	2-46	2-00	2-00	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46	2-46
Kistna ..	64-77	63-02	60-39	58-98	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56	5-56
Nellore ..	30-19	30-10	29-20	29-91	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82	6-82
Cuddapah ..	22-05	21-90	21-85	21-05	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25	4-25
Anantapur ..	13-20	13-06	11-72	11-57	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63	6-63
Bellary ..	17-39	17-38	17-15	17-20	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42	4-42
Kurnool ..	17-53	17-52	17-61	16-52	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00	4-00
Madras ..	20-72	20-72	20-50	20-89	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55	5-55
Chingleput ..	28-92	28-72	29-20	28-55	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14	1-14
North Arcot ..	43-00	42-99	43-54	42-72	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12	1-12
South Arcot ..	60-86	60-86	61-50	60-78	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03	1-03
Tanjore ..	21-90	21-88	22-20	21-84	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08	0-08
Trichinopoly ..	28-66	28-42	29-06	28-16	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21	0-21
Madura ..	33-28	33-69	33-40	33-69	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07
Tinnevely ..	30-63	30-61	30-39	30-39	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29	0-29
Coimbatore ..	1-33	1-37	1-38	1-38	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35	0-35
Nilgiris ..	25-37	25-37	25-44	25-44	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10	0-10
Salem ..	14-47	14-48	14-56	14-56	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07	0-07
South Canara ..	20-15	20-08	20-07	20-06	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02	0-02
Malabar ..	593-22	587-33	578-28	574-03	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76
Total ..	593-22	587-33	578-28	574-03	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76	6-76

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

APPENDIX III.

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

Districts.	Actuals of the first six months of 1897-98.	Estimated collections during the remaining six months (October 1897 to March 1898).					Revised estimate (total of columns 2 and 7).
		Estimated demand of fasli 1307.	Portion due during October 1897 to March 1898.	Outstanding balance on 1st October 1897.	Total amount for realization.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
Ganjām ..	RS. 338	RS. 1,388	RS. 1,300	RS. 134	RS. 1,434	RS. 1,183	RS. 1,521
Vizagapatam ..	412	1,622	1,283	90	1,373	1,247	1,659
Gōdāvari ..	939	6,302	5,594	16	5,610	5,077	6,016
Kistna ..	232	6,143	5,018	7	5,025	5,664	5,896
Nellore ..	1,259	2,951	1,657	4	1,661	1,620	2,879
Cuddapah ..	298	2,115	2,113	468	2,581	2,325	2,623
Anantapur ..	121	1,228	614	203	817	775	896
Bellary ..	167	1,706	1,470	241	1,711	1,605	1,772
Kurnool ..	112	1,685	1,671	141	1,812	1,666	1,778
Madras ..	84	78	46	3	49	44	78
Chingleput ..	576	2,012	1,465	3	1,468	1,426	2,002
North Arcot ..	884	2,810	2,368	6	2,374	2,255	3,139
South Arcot ..	1,071	4,215	3,156	3	3,159	3,128	4,199
Tanjore ..	1,535	5,992	4,482	10	4,492	4,444	5,979
Trichinopoly ..	326	2,051	2,026	20	2,046	1,790	2,116
Madura ..	1,320	2,757	1,437	11	1,448	1,392	2,712
Tinnevely ..	1,815	3,104	1,413	61	1,474	1,321	3,136
Coimbatore ..	686	2,997	2,206	5	2,211	2,123	2,809
Nilgiris ..	54	136	107	6	113	83	137
Salem ..	206	2,463	2,285	1	2,286	2,239	2,445
South Canara ..	653	1,345	688	2	690	669	1,322
Malabar ..	258	2,006	1,905	117	2,022	1,743	2,001
Total ..	13,296	57,106	45,194	1,552	46,746	43,819	57,115

Revised estimate as per column 8 57,115

Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1897 to March 1898 + 401

Deduct—Transfers to Local Funds—Village Service Fund — 2,165

Net estimate of collections (ordinary revenue) .. 55,351

Note.—The amount of advance collections expected to be adjusted during October 1897 to March 1898 is Rs. 2-61 lakhs.

APPENDIX IV.

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

Districts.	Estimated collections in the three months—April to June 1898.			Estimated collections in the nine months—July 1898 to March 1899.			Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—column 4 + 7.
	Outstanding balance on 1st April 1898.	Portion of estimated demand of fasli 1307 falling due in April to June 1898.	Total demand which will be expected to be realised within the year.	Estimated demand of fasli 1308.	Portion due in the nine months—July 1898 to March 1899.	Probable collections.	
1	2	3	4	5	6	7	8
Ganjam ..	Rs. 249	Rs. 86	Rs. 335	Rs. 1,375	Rs. 1,289	Rs. 1,135	Rs. 1,470
Vizagapatam ..	125	338	463	1,605	1,267	1,151	1,614
Godavari ..	532	676	1,208	6,639	5,963	5,423	6,631
Kistna ..	258	220	478	6,365	6,145	6,022	6,500
Nellore ..	40	1,292	1,332	2,939	1,647	1,606	2,938
Cuddapah ..	256	2	258	2,116	2,114	2,008	2,268
Anantapur ..	42	614	656	1,239	619	595	1,251
Bellary ..	103	236	339	1,679	1,443	1,370	1,709
Kurnool ..	145	14	159	1,683	1,689	1,552	1,711
Madras ..	5	4	9	78	74	69	78
Chingleput ..	42	547	589	1,979	1,432	1,390	1,979
North Arcot ..	109	449	558	2,813	2,364	2,255	2,813
South Arcot ..	31	1,057	1,088	4,199	3,141	3,110	4,198
Tanjore ..	46	1,505	1,551	5,996	4,492	4,448	5,999
Trichinopoly ..	256	20	276	2,063	2,043	1,838	2,114
Madura ..	56	1,317	1,373	2,757	1,440	1,383	2,756
Tinnevely ..	149	1,045	1,194	3,022	1,509	1,359	3,153
Coimbatore ..	86	790	876	2,981	2,232	2,144	3,020
Nilgiris ..	30	26	56	137	111	81	137
Salem ..	47	176	223	2,449	2,273	2,227	2,450
South Canara ..	21	654	675	1,343	689	668	1,343
Malabar ..	185	97	282	2,012	1,914	1,724	2,006
Total ..	2,813	11,765	14,578	57,469	45,870	43,558	58,136

Note.—Budget estimate as per column 8

Deduct—Advance collections to be adjusted during the year

Add—Advance collections expected to be made in the year

Deduct—Transfers to Local—Village Service Fund

Net—Amount of estimate of Collections of ordinary revenue

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

APPENDIX V

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

	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
<i>Revised Estimate for 1897-98.</i>		
1. Actual receipts for the six months—April to September 1897—under Government assignments for village service.	Rs. ..	Rs. 546
2. Balance under ryotwar and miscellaneous on 1st October 1897	1,313	..
3. Portion thereof relating to the faslis preceding fasli 1097 which may be expected to be realised before April 1898.	1,291	..
4. Government assignments on the above at 8 pies in the rupee	..	54
5. Portion of the balance relating to the fasli 1307 (item 2-3)	22	..
6. Probable demand of the six months—October 1897 to March 1898—excluding Madras and portions of Malabar.	40,027	..
7. Deduct—		
(i) Revenue from miscellaneous items not liable to land and village cesses which is included in the above demand.	409	..
(ii) Also water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	1,408	..
(iii) Net settlement increases in Godavari and Kistna expected to be collected during 1898-99.	449	..
8. Total deduction	2,266	..
9. Remainder (item 6-8)	37,761	..
10. Add—		
(a) Difference between the quit-rent and full assessment of minor inams	5,755	..
(b) Remissions of fasli 1306, the cess on which is expected to be realized along with the balance outstanding on 1st October 1897.	550	..
(c) Season remissions relating to the demand of the six months	267	..
(d) Estimated beriz deductions to be made during the period	818	..
(e) Kurnool canal water-rate	36	..
11. Total addition	7,426	..
12. Total demand of fasli 1307 liable to cess (item 5 + 9 + 11)	45,209	..
13. Cess at 7 pies in the rupee on the probable collections estimated at 94.7 per cent. of the above demand.	..	1,565
14. Total amount of the Government assignments for the entire year 1897-98 (item 1 + 4 + 13).	..	2,165
<i>Budget Estimate for 1898-99.</i>		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1898—including the probable balance on 1st April, the whole of which is expected to be realised before the close of the year.	12,355	..
2. Deduct—		
(i) Revenue for miscellaneous items not liable to cesses which is included in the above demand.	118	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	45	..
3. Total deduction	163	..
4. Remainder (item 1-3)	12,192	..
5. Add—		
(a) Difference between the quit-rent and full assessment of minor inams (in cases where a portion of the quit-rent falls due in the three months according to kisthandi).	1,087	..
(b) Season remissions relating to the demand of the three months	165	..
(c) Estimated beriz deductions to be made during the period	118	..
6. Total addition	1,370	..
7. Total amount liable to cess (item 4 + 6)	13,562	..
8. Cess at 7 pies in the rupee on the above demand	..	493
9. Probable demand of the nine months—July 1898 to March 1899—excluding Madras and portions of Malabar.	40,631	..
10. Deduct—		
(i) Revenue from miscellaneous items not liable to cesses (included in the above demand).	366	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams therein which are not liable to village-cess.	1,728	..
11. Total deduction	2,094	..
12. Remainder (item 9-11)	38,537	..
13. Add—		
(a) Difference between the quit-rent and full assessment of minor inams	5,755	..
(b) Season remissions relating to the demand of the nine months	511	..
(c) Estimated beriz deductions to be made during the period	818	..
(d) Kurnool canal water-rate	36	..
14. Total addition	7,120	..
15. Total demand liable to cess (item 12 + 14)	45,657	..
16. Cess at 7 pies in the rupee on the probable collections estimated at 95 per cent. of the demand.	..	1,583
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	2,076

Revenue
~~Public~~ (189) Department.

CURRENT No.

From *The Board of Revenue*
Land Revenue



No. *423*

Dated *2-12-97*

Received *//*

Registered *//*

Enclosures

Spare copies

Order

SUBJECT.

*Subj to Govt revised
estimate for 1897-98 and budget
estimate for 1898-99 of Land
Revenue receipts.*

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Explanatory remarks

Actuals of 1896-97

The increase in the actuals of 1896-97(523.73) as compared with the revised estimate(519.57) under Land Revenue (including Government contribution for village service)is,as already explained in para 4 of Board's Proceedings No.2645 Misc.,dated 16th July 1897,mainly due to the advance collections made on account of the kists of April and May 1897 having actually amounted to 6½ lakhs as against 3 lakhs originally estimated.

Revised Estimate (1897-98)

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

Budget Estimate (1898-99)

The Board in the Settlement Department anticipates that the revised settlement rates will be introduced in Godavari and Kistna with effect from the current fasli.Gross increases of 3.54 and 1.75 lakhs have been provided for under the holdings of the respective districts for the current and ensuing faslis,but it is assumed that the increased revenue (excluding probable increment remissions) for both the faslis will accrue only in 1898-99.Under Ryotwar and Miscellaneous revenue for these districts for fasli 1308,provision has also been made for the increase expected from the introduction of differential water-rates in Zemindaris and inams to the extent of 1.92 and 1.22 lakhs respectively.The absence of any entry against " sale of Government estates" is due to the fact that no Government gardens are expected to be sold in Tanjore.The Collector of Madura anticipates an increase of 6 lakhs from the sale proceeds of waste lands under the Periyar Project.

Recd.
Secretary

Explanatory Remarks

(a) Includes a demand of 8.70 lakhs which was expected to be postponed.

(b) Includes 12.69 lakhs of collections postponed as follows:-

Ganjam	- .54
Cuddapah	6.95
Bellary	1.10
Kurnool	1.50
N.Arcot	<u>2.60</u>
	12.69

(c) Includes 4.39 lakhs of net settlement increase in Godavari and Kistna appertaining to fasli 1307.

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

(e) The decrease as compared with the demand of fasli 1304 (1894-95) is the result of gross increases of 1.17 lakhs due to extension of cultivation and 5.48 due to the levy of enhanced rate of water tax in Godavari and Kistna and of a gross decrease of 6.89 due to the transfer of lands from wet to dry in the last mentioned districts.

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

(g) An increase in the assessment of holdings as compared with the demand of fasli 1305 was expected ^{from} ~~for~~ the extension of irrigation in Madura and the retransfer of lands from dry to wet in Godavari and Kistna.

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

Districts	Settlement increases	Increase from extension of Irrigation
Godavari	5.34	1.50
Kistna	1.75	"
Anantapur	.35	"
Madura		.10 in excess of .70 realised in 1.60.1896-97)
	<u>5.44</u>	

189

REVENUE DEPARTMENT

Expenditure No.

1896-97

ies for the following increases and above those of
 fasli 1307 (1897-98):-

Districts	Settlement increases	Extension of Irrigation
Ganjam		.03
Godavari		1.50
Madura		.15
		1.68

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

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

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

(m) Allows for decrease on account of the retransfer of lands from dry to wet in Godavari and Kistna.

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

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

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

Godavari-- L.92 Lakhs

Kistna--- L.22 Lakhs

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

(r) Decrease due to the transfer to Forests of the revenue from trees on unreserved lands over which forest officers exercise supervision.

(s) Vide remark (q) above

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

(u) Decrease as compared with 1895-96 due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Rajah of Cannanore in

respect of the Laccadive Islands, which has been directed to be credited to "Tributes from Native States".

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

(w) ^{Includes} ~~including~~ probable increment remissions in Godavari and Kistna estimated by the Settlement Department as follows:-

Godavari .40 lakh

Kistna .50 "

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

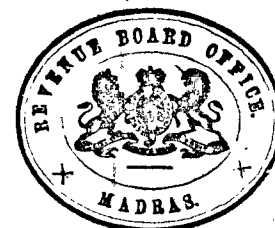
(y) This figure is the result of the variations caused by the change of Kistbundi in Tanjore and Anantapur.

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

(L) The decreased rate of cess will be in force throughout the year against 9 months in 1897-98.

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

R. C. C.
 Secretary



Proceedings of the Board of Revenue
(Land Revenue)

No. 423 Puss 2-12-97

Resolution

The Board resolves to submit to Government the revised estimates for 1897-98 and the Budget estimates for 1898-99 of the receipts under I-Land Revenue in the forms communicated with Government Order No. 2117 Misc.,

Rev. dated 27th April 1897.

2. The slight delay in the submission of the estimates is due to the late receipt of several districts estimates in consequence partly of the elaborate forms prescribed by Government and partly of the delay in completing the jamabandi in some districts. The figures entered as the actuals for 1896-97 (Fasli 1306) in respect of the marginally noted districts are only provisional pending the completion of

Ganjam
Cuddapah
Nantapur
Kurnool
Trichinopoly

the jamabandi, or the accounts connected therewith. Full explanations for all important variations are given in the remarks column of the Budget statement. Two sta-

(III and IV) showing by districts how the

estimates have been arrived at

dings, as also a statement

which the

(f)

(c)

43304 42635 42858

	Revised estimate for 1896-1897	Actuals for 1896-97	Sanctioned estimate for 1897-1898	Revised estimate for 1897-1898	Budget estimate for 1898-1899
	496.42	501.66	554.70	557.46	566.37
25.23	23.15	22.07	21.70	21.65	20.76
557.88	519.57	523.73	576.40	579.11	587.13

The Revised estimates have been framed on the assumption N.E.monsoon will be a normal one.Should it prove otherwise, rs will be requested to report by the 15th January next, when any changes in the estimates,as now fixed,are called for.

5. With reference to para 2 of Board's Proceedings No.4460 sc.,dated 23rd November 1897 the Board submits that,in consequence of famine,an increase of ^{6.34} ~~6.97~~ lakhs as compared with the normal receipts is expected in the revised estimate of the affected districts as against ^{9.95} ~~11.95~~ lakhs included in the sanctioned estimate,as will be seen from the subjoined abstract:-

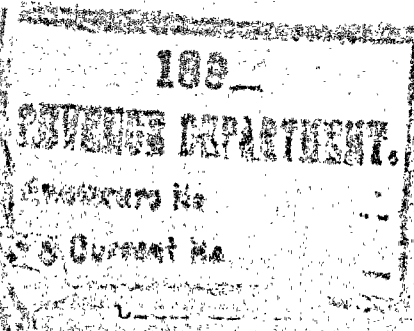
	Normal opening balance	Estimated and actual balance on 1st April 1897	Difference due to slackness of collections	Deduct famine remissions for the period April to June 1897	Net increase in the demand of the 3 months	Probable closing balance on 31st March 1898	Increase as compared with the normal balance in col.2	Difference between columns 6+8
As per the sanctioned Estimate ..	692	2600	1908	332	1576	1273	581	995
As per the revised estimate ..	692	2134	1442	352	1090	1148	456	634

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

in the dates of collection of second crop

emplated in Government Order No.

ultaneously introduced



he years 1897-98 and 1898-99.

EXPLANATORY REMARKS.

For explanations, vide sheet A

ue.

of 1896-97. Account Accounts of EXPLANATORY REMARKS. 1895-96 1896-97

2145 2450 2906

Total

18658 18844 18423

23257 22391 23059

1389 1400 1396

(f) (c) 43304 42635 42858

For explanations vide separate sheet marked B.

BUDGET ESTIMAT

Appendix I

Statement showing the Revised and Budget Estimates of Land Revenue received

I Land Revenue		Detailed account Number.	Budget Estimate for 1898-99.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Accounts of 1896-97.
Ordinary revenue.	Permanently-settled Revenue	IA.	In lakhs of rupees			
	Shrotriem Jodi		4984	5070	5125	4886
	Ryotwar and Miscellaneous		747	756	771	659
	Total		50244	49525	49460	44497
			49586	49077		
			55975	55351	55356	50042
			55317	54903		
Sale of Government estates			"	23	27	
Sale-proceeds of waste lands and redemption of land-tax			6	325	20	48
Rents &c of fisheries			"	"	"	16
Miscellaneous		IB	17	47	67	60
			662	395	114	124
Total shared			56837	55746	55470	50166

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

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

	Budget Estimate for 1898-99.			Revised Estimate for 1897-98.			Budget Estimate for 1897-98.		
Balance outstanding at the beginning of the official year, as per monthly demand, collection and balance statements.	(c) 2209 2901			<u>In lakhs of rupees</u> (b) 3810			(a) 4370		
Gross Land Revenue demand of the corresponding fasti year.	Dry	Wet	Total	Dry	Wet	Total	Dry	Wet	Total
I. Assessment on holdings*									
			18825			18757			18780
			23504			23378			22627
			1391			1391			1400
			(i)			(h)			(g)
Total ..			43720			43526			42807

Settlement increase in Godavari Kistna & Quantities of which particulars

unt No. I-A.—Land Revenue—Ordinary Revenue—cont.

The figures in this account should be entered in thousands of rupees.

ised Estimate or 1897-98.	Budget Estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96	Accounts of 1894-95	EXPLANATORY REMARKS.
(m) 2372	(6) 2804	(K) 1986	(J) 2722	1745	
2267	2316	2265	2316	2309	
(o) 1306	1120	1170	1136	1063	
(o) 971	870	864	890	722	
(9) 345	600	294	605	571	
272	310	269	322	311	
348	350	350	371	524	
49	90	50	84	93	
65	90	62	95	88	
277	288	277	288	234	
(s) 642	458	(s) 797	459	431	

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

	Budget Estimate for 1898-99.	Revised Estimate for 1897-98.	Budget Estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96
VI. Total gross Land Revenue demand, items I to V.	59322	58733	57828	57403	5766
VII. Deduct—Remissions—					
(i) Season remissions*.. { Ordinary ..	(11) 676	500	(11) 676	660	59
{ Famine ..	160	119	86	2582	28
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	90	189	86	172	15
(iii) Other fixed remissions	151	151	151	150	93
(iv) Beriz deductions	936	936	925	948	1063
Total Remissions ..	1923	1853	1838	4512	55
VIII. Net Land Revenue demand of the fasli year ..	57399	57106	55990	52891	55
Deduct or add for variations between the fasli and the official years' demands	+ 166	- 452	- 380	+ 1073	- 21
IX. Net demand for the official year ..	57565	56654	55610	53964	55431
X. Total demand including the opening balance ..	59054	59367	59980	56109	57887
Deduct or Add, as the case may be, portion of the net realizable demand, the collection of which has been postponed from one official year to another.					
XI. Net demand	60536	60464	59980	56109	57887
XII. Actual or estimated collections (ordinary revenue).	53317	52903	55356	50042	53101
XIII. (a) Deduct—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	- 567	- 652	- 300	- 673	- 57
(b) Add—Advance collections of previous years adjusted towards the demand of the year.	+ 652	+ 673	+ 300	+ 594	+ 52
(c) Add—Amount transferred to Government assignments for village service.	(L) 2057	(L) 2148	+ 2170	+ 2207	+ 257
(d) Add irrecoverable arrears written off ..	+ 23	+ 26	+ 57	+ 38	+ 31
(e) Other adjustments (their nature should be fully explained in the column of remarks).				+ 91	+ 12
Total Adjustments ..	+ 2184	+ 2212	+ 2227	+ 2257	+ 263
XIII. Total amount collected, adjusted or written off out of the demand.	57477	57090	57583	52299	5574
XIV. Percentage of item XIII to item XI ..	96.0	96.0	96.0	93.2	96.0
XV. Balance outstanding at the end of the year (item XI minus item XIII).	2377	2901	2397	3810	211

*Data on which the season remissions for Fasli 1897 entered against item VII (i) is

under ordinary revenue for 1897-98 has been arrived at as follows

Revised Estimate		Total of Columns 2 & 4	
Actual	Estimated		
7	8		
1183	1521		
1247	1659		
5077	6016		
5684	5896		
1620	2879		
2325	2623		
775	896		
1605	1472		
1666	1478		
44	78		
1426	2002		
2255	3139		
3128	4199		
4444	5979		
1790	2116		
1392	2412		
1321	3136		
2123	2809		
83	137		
2239	2445		
669	1322		
1443	2001		
43879	57115		

Revised estimate as per column 8 57115

Add difference between the advance collections to be made and those to be adjusted during the period from October 1897 to March 1898 + 40

deduct Transfers to Local Funds - Village Service Fund - 210

Net estimate of Collections (Ordinary Revenue) 55,305

Note. The amount of advance collections expected to be adjusted during October 1897 to March 1898 is Rupees 2.51 lakhs.

The figures represent thousands of rupees.

Rece
Secretary

100-
RMS DEPARTMENT.

II.

and net demand entered against items VI, VII and VIII in the above
Land Revenue Estimates.

Fixed remissions and hereditary deductions Total remissions Net demand of Land Revenue.

1897-98	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
17	17	17	24	37	20	37	2.62	1375	1388	13.88	1164
04	04	04	03	24	06	24	1.76	1605	1622	16.10	1442
47	87	43	46	107	102	1.03	2.92	6639	6302	56.80	5621
6	86	50	56	112	159	1.06	2.08	6365	6143	59.33	5690
12	12	12	12	80	59	80	74	2939	2951	28.40	2936
51	51	50	51	89	75	88	4.76	2116	2115	20.97	1629
18	18	10	20	81	78	73	5.83	1239	1228	10.99	574
18	21	24	29	60	32	66	7.89	1679	1706	16.49	931
60	60	61	62	75	67	76	4.62	1683	1685	16.85	1180
"	"	"	"	"	"	"	"	78	78	75	78
55	55	53	55	93	60	91	60	1979	2012	19.59	1979
49	50	50	50	79	62	80	1.64	2813	2810	28.40	2691
77	78	75	81	101	84	99	93	4199	4215	42.55	4179
78	90	97	113	92	94	1.11	1.16	5996	5992	60.39	5962
119	132	103	148	127	137	1.11	1.48	2063	2051	21.09	2036
52	52	50	53	109	88	107	74	2757	2757	27.99	274
142	242	238	245	304	265	3.00	2.63	3022	3104	30.40	310
58	58	57	58	87	64	86	65	2981	2997	29.53	30
21	1	01	01	01	01	01	01	137	136	1.37	13
68	68	68	68	88	74	88	1.03	2449	2463	24.56	24
142	93	98	94	104	101	1.08	1.01	1343	1345	13.48	13
1	1	01	01	03	02	03	02	2012	2006	20.04	20
438	1276	1162	1270	1853	1627	18.38	45.12	57469	57106	57.06	559.90

in this statement represent the demand of the corresponding part of the Miscellaneous items of Land Revenue, the collections of ordinary revenue.

Rece
Secretary

Appendix
Statement showing districtwise particulars of the gross demand, Remissions out of the gross demand, and Miscellaneous items of Land Revenue.

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
Ganjam	1412	14.08	14.20	1426	20	03	20	2.38
Vizagapatam	1629	16.28	16.34	16.18	20	02	20	1.75
Godavari	6746	64.04	57.83	59.11	60	15	60	2.44
Kistna	6427	63.02	60.39	58.98	56	73	56	
Nellore	3019	30.10	29.20	29.91	68	47	68	
Kudachery	2205	21.90	21.85	21.05	38	24	38	4.25
Anantapur	7320	1306	11.72	11.57	63	60	63	5.68
Belary	1739	17.38	17.15	17.20	42	11	42	7.60
Kurnool	1758	17.52	17.61	16.52	15	07	15	4.05
Madras	78	78	75	78	"	"	"	"
Chingleput	2072	20.72	20.50	20.39	38	05	38	0.51
North Arcot	2892	28.72	29.20	28.55	30	12	30	1.14
South Arcot	4300	42.99	43.54	42.72	24	06	24	1.1
Tanjore	6088	60.86	61.50	60.78	14	04	14	0.6
Tiruchirappalli	2190	21.88	22.20	21.84	08	05	08	0.4
Madurai	2866	28.42	29.06	28.16	57	33	57	2.5
Tinnevely	3326	33.69	33.40	33.69	62	23	62	1.1
Coimbatore	3068	30.61	30.39	30.89	29	06	29	0.6
Nilgiris	138	1.37	1.38	1.38	"	"	"	"
Salem	2537	25.37	25.44	25.16	20	06	20	
S. Canara	1447	14.46	14.56	14.64	10	08	10	
Malabar	2015	20.08	20.07	20.06	02	01	02	
Total.	59322	58733	57828	57403	6.76	351	6.76	35

Note. The figures for the General official or agricultural years and are in which are credited to Sub-heads of the

Statement showing the calculations by which the revised estimate

Districts	Actuals of the first six months of 1897-98	Estimated collections during the next 6 months (October 1897 to March 1898)			
		Estimated demand of fasli 1307	Portion due during October 1897 to March 1898	Outstanding balance on 1st October 1897	Total Actual realized
	1	3	4	5	
Ganjam	338	1388	1300	134	1
Virajapatnam	412	1622	1283	90	1
Godavari	939	6302	5594	16	5
Kistna	232	6143	5918	7	2
Nellore	1257	2951	1657	4	1
Guadalupah	298	2115	2113	468	2
Anantapur	121	1228	614	203	
Bellary	167	1706	1470	241	1
Kurnool	112	1685	1671	141	10
Madras	34	78	46	3	
Chingleput	576	2012	1465	3	1
North Arcot	884	2810	2358	6	2
South Arcot	1071	4215	3156	3	31
Tanjore	1535	5992	4482	10	4
Tichinopoly	326	2051	2026	20	2
Madura	1320	2757	1437	11	1
Tamilvelly	1815	3104	1413	61	
Coimbatore	686	2994	2206	5	
Vijaynagar	54	136	107	6	
Salem	206	2463	2285	1	
South Arcot	653	1345	688	2	
Malabar	258	2006	1905	11	
Total	13296	57106	45194		

nt fall

to	Estimated collections in the three months April to June 1898			Est m & Sum \$ 100
	Outstanding balance on 1st April 98	Portion of estimated demand of Rs 1300 falling due in April to June 98	Total Demand which has not yet been made within the year	
	(1)	(2)	(3)	(4)
	249	86	335	
Katam	125	338	463	
Sari	532	676	1208	
ra	258	220	478	
ore	40	1292	1332	
Idappah	256	2	258	
antapur	42	614	656	
llary	103	236	339	
iruvool	145	4	159	
Madras	5	4	9	
Shingleput	42	547	589	
Orth street	109	449	558	
outh street	31	1057	1088	
anjore	46	1505	1551	
richinopoy	256	20	276	
Madure	56	1317	1373	
Trinnevelly	149	1645	1794	
Coimbatore	86	790	876	
Vilgiris	30	26	56	
Lalun	47	176	223	
G. Kanara	21	654	675	
Malabar	185	97	282	
		11765		
	2813	11765	14578	

Showing the calculation by which the probable Government as 1897-98 and 1898-99 have been

Revised Estimate for 1897-98.	
1. Actual receipts for the six months—April to September 1897—under Government assignments for village service	
2. Balance under ryotwar and miscellaneous on 1st October 1897	
3. Portion thereof relating to the faslis preceding fasli 1397 which may be expected to be realised before April 1st.	
4. Government assignments on the above at 8 pies in the rupee	
5. Portion of the balance relating to the fasli 1307 (item 2—3)	
6. Probable demand of the six months—October 1897 to March 1898 <i>excluding Madras and portions</i>	
7. Deduct—	
(i) Revenue from Miscellaneous items not liable to land and village cesses which is included in the above demand	
(ii) Also water-rate on zemindari and whole inam villages and quit-rent and water-rate on minor inams situated	
<i>iii Net Settlement increases in Godavari and Krishna expected to be collected during 1898-</i>	
8. Total deduction	
9. Remainder (item 6—8)	
10. Add—	
(a) Difference between the quit-rent and full assessment of minor inams	
(b) <i>Remissions of fasli 1306, the cess on which is expected to be realized along with the balance outstanding</i>	
<i>[Note: This should correspond with the proportion due according to the listbandi of the difference between the</i>	
<i>land-cess statements and the quit-rent shown in jamabandi statement No. 5.]</i>	
(c) Season remissions relating to the demand of the six months	
(d) Estimated heriz deductions to be made during the period	
(e) <i>Kurnool Canal water rate</i>	
11. Total addition	
12. Total demand of fasli 1307 liable to cess (item 5 + 9 + 11)	
13. Cess at 7 pies in the rupee on the probable collections estimated at <i>94.7</i> per cent. of the above demand	
<i>[Note: The percentage should be that adopted in the case of item 21 of enclosure A.]</i>	
14. Total amount of the Government assignments for the entire year 1897-98 (item 4 + 13)	
<i>Ryotwar and Miscellaneous</i>	
Budget Estimate for 1898-99.	
1. Total demand of the three months—April to June 1898—including the probable balance on 1st April the whole of which	
before the close of the year	
2. Deduct—	
(i) Revenue for miscellaneous items not liable to cesses which is included in the above demand	
(ii) Water-rate on zemindari and whole inam villages and quit-rent and water-rate on minor inams situated therein	
3. Total deduction	
4. Balance (item 1—3)	

in cases where a portion of the quit-rent fall

26

10

Alfred 257.

56c

10
20
30
40
50
60
70
80
90
100

C. 14/12/92

and Krishna districts and in the
 of Anantapur ^{during the current year.} the increase in
 its share is ^{estimated at} Rs. 5.41 lakhs. — An
 increase of Rs. 1.40 lakhs is also ex-
 pected from extension of irrigation
 in the Godavari and Krishna districts.
 For 1897 a further increase of Rs.
 8 lakhs ~~is anticipated~~ is anticipated
 by the latter cause. The increases in
 Nos III and IV are ascribed to anticipated
 favourable season compared with that
 of the past year. The Board assumes
 that the present season will be normal
 and proposes to call for revised esti-
 mates if this assumption proves to be
 unfounded. (Para 4 of the B.P.) A
 slight increase under 'Miscellaneous'
 heads is also anticipated from the
 levy of the differential water-rate
 in the Godavari and Krishna districts.
 From Part VI under Part I 1898 Rs.
 25.82 lakhs, being famine revisions,
 should be excluded. When this is done,
 the figures present no great variation.

It should be mentioned here that for
 the current year, the Board puts =
 down the ordinary season revision as
 Rs. 3.51 lakhs — i.e. Rs. 3.25 lakhs less than the figure
 adopted for Part I 1898. This latter figure (Rs 6.76
 lakhs) represents the average of the seasons
 granted in seven ordinary years. It is doubtful
 whether the Board's anticipation for the current
 year is justified by the state
 of the present season.

It is unnecessary to follow
 the subsequent calculations of the
 Board. Briefly the process is as fol-
 lows. Adapting from the demand of
 Part I 1897 ^{Rs.} 117.85 lakhs (Part I 1898
 Rs. 117.85 lakhs) and adding
 the increase of Rs. 1.40 lakhs from
 extension of irrigation in the Godavari
 and Krishna districts, and the increase
 of Rs. 8 lakhs from the latter cause,
 the total demand for the current
 financial year is ^{found to be} Rs. 127.25 lakhs. It is
 believed that 25.8 per cent of this
 will be collected and deducting 21.65
 lakhs as the amount to be credited to the
 village service fund, a balance of
 Rs. 80.00 lakhs is left to be credited
 under Land Revenue. This is the re-
 vision ^{under Ordinary Revision} is only Rs. 80.00
 less than the latest estimate for the
 same year. By a similar process, the
 latest estimate for 1898-99 has been
 fixed at Rs. 85.75 lakhs.

The only point on which or-
 dinary revision is required is whether the esti-
 mated ^{during the current year} from the intro-
 duction of the settlement in the Godavari
 and Krishna districts may stand.
 It is understood that the scheme for
 the settlement of the Godavari dis-
 trict is in circulation. The scheme
 for the other districts has just been
 received from the Board.
 It ^{was} recently decided
 that the scheme for the Godavari dis-
 trict should be referred to a
 committee which has been constituted.
 The Board thinks that when effect is
 given to this, the revised estimates
 for the current year will be reduced
 by Rs. 1.40 lakhs.

Godavari 3.34
 Krishna 1.75
 Anantapur .35
 5.44

Board's Explanatory remark (C)

Board's Explanatory remarks (D)
 for the meaning of 'differential water-rate'
 please see para 39 of B.O. 43 12-2-96 (Flag B)

Rs 3.51 lakhs — i.e. Rs 3.25 lakhs less than the figure
 adopted for Part I 1898. This latter figure (Rs 6.76
 lakhs) represents the average of the seasons
 granted in seven ordinary years. It is doubtful
 whether the Board's anticipation for the current
 year is justified by the state
 of the present season.

Abstracts of Season reports for the last
 weeks are peruse.
 I think the revised estimate in
 raised to 5.00. The last report
 that there is damage all over the
 district except in the 2 North
 and 2 Southern districts.

The Godavari Settlement papers
 have reached me & they are now
 in the hands of Mr Henry Bliss. He
 is probably sending them to W.H.E.
 next month. There are many
 doubtful points which will have to
 be discussed carefully. I do
 not think there is any chance
 of orders being issued within
 to affect the receipts for this
 year. The Krishna Settlement
 will not be despatched of hills
 from the Godavari Settlement. As-
 suming I think we must de-
 crease 3.34 being the felt increase
 in Godavari & 1.75 in Krishna
 on the other hand there will be
 no further decrease in Krishna
 & Godavari & Krishna. There
 should above think Para 6 of current.
 the Ordinary Revision should be
 increased by 1.40. The result will
 be the same as the revised est.
 of 88.85 I quite agree. I hope to get the
 Godavari Settlement file off my hands
 by the end of the week.
 15/12/97

117.85 lakhs which fell due in the
 corresponding period of 1897, and add-
 ing also the ordinary balance of Rs. 19
 lakhs, the total demand for the current
 financial year is ^{found to be} Rs. 127.25 lakhs. It is
 believed that 25.8 per cent of this
 will be collected and deducting 21.65
 lakhs as the amount to be credited to the
 village service fund, a balance of
 Rs. 80.00 lakhs is left to be credited
 under Land Revenue. This is the re-
 vision ^{under Ordinary Revision} is only Rs. 80.00
 less than the latest estimate for the
 same year. By a similar process, the
 latest estimate for 1898-99 has been
 fixed at Rs. 85.75 lakhs.

The only point on which or-
 dinary revision is required is whether the esti-
 mated ^{during the current year} from the intro-
 duction of the settlement in the Godavari
 and Krishna districts may stand.
 It is understood that the scheme for
 the settlement of the Godavari dis-
 trict is in circulation. The scheme
 for the other districts has just been
 received from the Board.
 It ^{was} recently decided
 that the scheme for the Godavari dis-
 trict should be referred to a
 committee which has been constituted.
 The Board thinks that when effect is
 given to this, the revised estimates
 for the current year will be reduced
 by Rs. 1.40 lakhs.

C no 100681

He was so decided on the ground that it would not unduly deplete our treasury as I am sure.

89

14.12.97

Board's Explanatory remarks A.

My dear friend
I have looked through
these papers & agree with you
that the ^{state} ~~fit~~ Settlements can't afford
this year. The papers can
now go to F.D. - There is
nothing more to add, so
fare ye & adieu.

you in heart

2

1571297

My dear Bill,
I find that the
Board's budget of land re-
ceipts was sent down for
procuring any order, it is not
marked for you —

But as you are going
away this evening, I send it
for you to look at if you
like. Please return it when
done with.

Yours very sincerely
J. E. Rose

15
4/12/98

SECRET

the following orders:-

(1) that it is actively to be
care will be taken on the board's
part for the settlement of the Govt.
of Kistee districts in time for
its incorporation during the current
year and that increases amounting
to ^{lakh} 2.35 in Govt. and ^{lakh} 1.75 in Kistee
estimated by the board during the
current year may be left out of ac-
count.

(2) that, as a consequence of the
above, no reduction need be made in
present estimates of the districts.
The amount already sanctioned by the
board ^{is} ^{Rs.} 40 lakhs in Govt. and
30 lakhs in Kistee, total ^{Rs.} 70 lakhs.

(3) that considering the
state of the estate over the greater
part of the Presidency, the revised
estimate of revenue has been
fixed low and that it should be raised
from ^{Rs.} 2.61 lakhs to ^{Rs.} 5 lakhs, and

(4) that effect may be given to
the revised estimate for the collec-
tion of the second crop charge.
According to the board's
estimate the effect of the settlement
in the Govt. and Kistee districts
will be to raise the revenue by
^{Rs.} 5.00 - 5.20 lakhs or 4.75 lakhs.

will have occurred in the current year, so the last that falls within it.

is understood from the Board's office

that this amount is correct to be placed in 1898-99 and that it is before included in the balance at the end of the year. To carry out the member's instructions (1) & (2) it is necessary to reduce the balance at the end of the year by 4.62 lakhs.

The effect of the following instruction: season revisions will reduce the net balance by 1.42 lakhs. There are no details in this office as to how this amount should be distributed among the several districts or *to decide how much of it* it will relate to the demand of fasli 1307 according to the last 3 months of the current official year *and how much to that accruing in the first three months* of the next. It will be assumed for the sake of convenience that it relates to the demand of *the* fasli 1307 and the amount will be deducted from the closing balance.

The effect is given to the revised estimate for the collection of the second crop season, & of the amount to 4.84 lakhs will have to be deducted from the demand for the first three months of the current official year and added to the demand for the first three months of the next year. Deduction will have to be made partly

lakhs
5.00
3.57
1.43

	lakhs
Revised estimate --	558.51
Balance at end of year 1 above	4.84
Remainder --	553.67
Closing balance --	39.01
Deduction as above	
para 2	4.39
para 3	1.13
para 4	0.44
	<u>5.96</u>
Balance	33.05

partly from season transferred to the last Service from 1898 partly from closing balance (para 4) under the same year). The figures will be 4.84 lakhs, 1.13 lakhs, 0.44 lakhs respectively, the collection being estimated at 25 per cent of the total population of the villages service from 7 lakhs to 8 lakhs to be collected.

The result of the calculations explained above will be to reduce the revised estimate under ordinary revenue from 558.51 to 547.55 lakhs and the closing balance from 39.01 to 33.05 lakhs. The calculations are shown in the margin.

To proceed to the alteration to be made in the budget estimates for 1898-99. The demand of the first three months of this year is 39.01 lakhs of the closing balance as the first of April 1898 and the demand of fasli 1307 falling due in the first three months (April to June 1898). The first three months to be revised by 1.13 lakhs and the second three months to be increased by 4.39 lakhs. As the first three months of the last 2 months of the year will have also to be reduced by 4.39, as the second crop season *of the fasli year 1308* will be realized within the next three months - April to June 1898. Hence the position of 3.26 lakhs

2.12 lakhs. As the Board provides for
 expenditure in 1918, and
 moreover, in that year, and no increase
 reduction in the expenditure that
 would be the second year after the in-
 creduction of the expenditure, the
 expenditure will be estimated by the Board
 to be 2.70 lakhs. Hence the total
 reduction of the expenditure will be 2.92
 lakhs. The village cost at 7 pice in
 the rupee of this amount will be 2.24
 lakhs. At reduction to be made
 will be 2.58 lakhs under the revenue
 collections and 2.24 lakhs from contribution
 to the Village Service Fund. The total
 reduction of the expenditure will be 4.82
 lakhs. The total expenditure for 1928-29 will be 552.75
 lakhs or 552.17 lakhs.

7. A draft order is put up below for approval.

17/12/1917

Issued
 B. N. S. S.

6.12.17

3.12.17

86

64 Word Form.

Code Class. INDIAN TELEGRAPHS. Monthly Number.

To (Office) From (Office)

Words. Day. Hour. Minute. Official Instructions.

To (Person) From (Person)

The following is the total amount of the expenditure for the year 1928-29. It is estimated that the total expenditure will be 552.75 lakhs. The expenditure for the year 1927-28 was 552.17 lakhs. The difference between the two years is 0.58 lakhs. This difference is due to the increase in the expenditure for the year 1928-29. The expenditure for the year 1928-29 is estimated to be 552.75 lakhs. The expenditure for the year 1927-28 was 552.17 lakhs. The difference between the two years is 0.58 lakhs. This difference is due to the increase in the expenditure for the year 1928-29.

Recd. from L.N. Sent to L.N.

At Hrs. Mts by At Hrs. Mts by

Telegraph Master

Code
Class.

INDIAN

TELEGRAPHS.

Month
Number

To

(Office)

From

(Office)

Words

Day

Hour

Minute

Official
Instructions

To

(Person)

From

(Person)

64 Word Form.

Recd. from

L.N.

Sent to

L.N.

At

Hrs.

Mts by

At

Hrs.

Mts by

I

Master

Godavari left:
Scheme has been in line
since ^{July} August last. She
Kistia Scheme is now
with me. It was used from
the Board a few days ago ~~not~~

12197
JH
17/10/7
The Secy. of Rev. L. S.
Financial Dept.
Acct General
16 Nov. 22:12.97
50/5

Government {1897} of Madras.
REVENUE.

<i>Recd.</i>	} 1897.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

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

96c

DECEMBER.

Budget Estimate.

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

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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

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

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

2. The slight delay in the submission of the estimates is due to the late receipt of several district estimates in consequence partly of the elaborate forms prescribed by Government and partly of the delay in completing the jamabandi in some districts. The figures entered as the actuals for 1896-97 (fasli 1306) in respect of the marginally-noted district are only provisional pending the completion of the jamabandi, or the accounts connected therewith.

Full explanations for all important variations are given in the remarks column of the budget statement. Two statements (III and IV) showing by districts how the revised and budget estimates have been arrived at are appended to these Proceedings, as also a statement (V) showing in detail the data on which the estimates of Government assignments for village service for 1897-98 and 1898-99 are based.

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

	Actuals of 1895-96.	Revised estimate for 1896-97.	Actuals for 1896-97.	Sanctioned estimate for 1897-98.	Revised estimate for 1897-98.	Budget estimate for 1898-99.
<i>Land Revenue.</i>						
Shared	532-65	496-42	501-66	554-70	557-46	568-37
Government contribution for village service	25-23	23-15	22-07	21-70	21-65	20-76
Total ..	557-88	519-57	523-73	576-40	579-11	587-13

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

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

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

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

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

(True Extract.)

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

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

APPENDIX I.

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

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

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

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

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

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

EXPLANATORY REMARKS.

Actuals of 1896-97.—The increase in the actuals of 1896-97 (523,73) as compared with the revised estimate (519,57) under Land Revenue (including Government contribution for Village Service) is, as already explained in paragraph 4 of Board's Proceedings, Mis. No. 2643, dated 16th July 1897, mainly due to the advance collections made on account of the kists of April and May 1897 having actually amounted to 6½ lakhs as against 3 lakhs originally estimated.

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

Budget Estimate of 1898-99.—The Board in the Settlement Department anticipates that the revised settlement rates will be introduced in Gódvári and Kistna with effect from the current fasli. Gross increases of 3.34 and 1.75 lakhs have been provided for under the holdings of the respective districts for the current and ensuing faslis, but it is assumed that the increased revenue (excluding probable increment remissions) for both the faslis will accrue only in 1898-99. Under Ryotwar and Miscellaneous revenue for these districts for fasli 1308, provision has also been made for the increase expected from the introduction of differential water-rates in zemindaris and inams to the extent of 1.92 and 1.22 lakhs, respectively. The absence of any entry against "sale of Government estates" is due to the fact that no Government gardens are expected to be sold in Tanjore. The Collector of Madura anticipates an increase of 6 lakhs from the sale-proceeds of waste lands under the Periyár Project.

(a) Includes a demand of 8.70 lakhs which was expected to be postponed.
(b) Includes 12.69 lakhs of collections postponed as follows:—

	LAKHS.
Ganjám	0.54
Cuddapah	6.95
Bellary	1.10
Kurnool	1.50
North Arcot	2.60
Total ..	12.69

(c) Includes 4.39 lakhs of net settlement increase in Gódvári and Kistna appertaining to fasli 1307.
(d) Represents the assessment on holdings for which particulars of wet and dry are not available.
(e) The decrease as compared with the demand of fasli 1304 (1894-95) is the result of gross increases of 1.17 lakhs due to extension of cultivation and 3.43 due to the levy of enhanced rate of water-tax in Gódvári and Kistna, and of a gross decrease of 6.89 due to the transfer of lands from wet to dry in the last-mentioned districts.
(f) Increase due chiefly to the re-transfer of lands from dry to wet in Gódvári and Kistna.
(g) An increase in the assessment of holdings as compared with the demand of fasli 1305 was expected from the extension of irrigation in Madura and the re-transfer of lands from dry to wet in Gódvári and Kistna.
(h) Follows the actuals of 1896-97, subject to modification on account of darkhast and relinquishments up to 30th September 1897, and also provides for the following increases:—

Districts.	Settlement increases.	Increase from extension of irrigation.
Gódvári	3.34	1.50
Kistna	1.75	
Anantapur	.35	
Madura	..	0.10 (in excess of .70 realized in 1896-97).
	5.44	1.50

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

Districts.	Extension of irrigation.
Ganjám	.03
Gódvári	1.50
Madura	.15
Total ..	1.68

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
<i>Gross Land Revenue demand of the corresponding fasli year—cont.</i>	RS.	RS.	RS.	RS.	RS.	RS.
II.—Second-crop assessment ..	24.42	(m) 23.72	(l) 23.04	(k) 19.86	(j) 27.22	17.45
III.—Water-rate on dry lands ..						
IV.—Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	22.68	22.67	23.16	22.65	23.16	23.09
(ii) Water-rate charged on minor inams.	13.11	(o) 13.06	11.20	11.70	11.36	10.63
(iii) Water-rate on whole inam and zemindari villages.	(p) 13.11	(o) 9.71	8.70	8.64	n) 8.90	7.22
(iv) Revenue from lands culti- vated but not included in the jumabandi.	(q) 3.63	(q) 3.45	6.00	(q) 2.94	6.05	5.71
(v) Revenue from cultivation of poramboke lands.	2.72	2.72	3.10	2.69	3.22	3.11
(vi) Tree revenue ..	3.10	3.48	3.50	3.50	(r) 3.71	5.24
(vii) Commission on private estates under Govern- ment management.	49	49	90	50	84	93
(viii) Charge for water on lands irrigated without permission.	65	65	90	62	95	88
(ix) Rent on islands situated in rivers.	2.77	2.77	2.88	2.77	2.88	2.34
(x) Other items ..	(s) 6.91	(s) 6.92	4.58	(s) 7.97	4.59	4.31
Total of item IV ..	69.17	65.92	64.92	63.94	65.66	63.46
V. Peishcush of permanently-settled estates and shrotrien jodi.	57.14	57.14	(u) 57.25	57.15	(t) 57.38	57.75
VI. Total gross Land Revenue demand, items I to V.	5,93.22	5,87.33	5,78.28	5,74.03	5,76.61	5,67.24
VII. Deduct—Remissions—						
(i) Season remis- (Ordinary .. sions. (Famine ..	(v) 6.76	3.51	(*) 6.76	6.90	5.06	9.14
(ii) Increment remissions (al- lowed on gradual intro- duction of new settlement rates).	90	(w) 1.89	86	25.92	2.82	4.66
(iii) Other fixed remissions ..	1.51	1.51	1.51	1.50	1.50	1.55
(iv) Beriz deductions ..	9.36	9.36	9.25	9.48	9.35	9.61
Total remissions ..	18.53	16.27	18.33	45.12	19.63	24.86
VIII. Net Land Revenue demand of the fasli year.	5,74.69	5,71.06	5,59.90	5,28.91	5,56.98	5,42.38
Deduct or Add for variations between the fasli and the official year's demands.	+ 1.66	— 4.52	— 3.80	(y) + 10.73	— 2.61	(x) + 11.48
IX. Net demand for the official year.	5,76.35	5,66.54	5,56.10	5,39.64	5,54.37	5,53.86
X. Total demand including the open- ing balance.	6,05.36	6,04.64	5,99.80	5,61.09	5,78.87	5,82.92
XI. Net demand ..	6,05.36	6,04.64	5,99.80	5,61.09	5,78.87	5,82.92
XII. Actual or estimated collections (ordinary revenue).	5,59.75	5,53.51	5,53.56	5,00.42	5,31.09	5,34.09
(a) Deduct—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the correspond- ing fasli year.	— 5.67	— 6.52	— 3.00	— 6.73	— 5.94	— 5.26
(b) Add—Advance collections of previous years adjust- ed towards the demand of the year.	+ 6.52	+ 6.73	+ 3.00	+ 5.94	+ 5.26	+ 5.66
(c) Add—Amount transferred to Government assign- ments for village service	(d) + 20.76	(z) + 21.65	+ 21.70	+ 22.07	+ 25.23	+ 18.93
(d) Add irrecoverable arrears written off.	+ .. 23	+ 20	+ 57	+ 38	+ 57	+ 57
(e) Other adjustments ..	..	..	..	+ 91	+ 1.21	+ 4.43
Total adjustments ..	+ 21.84	+ 22.12	+ 22.27	+ 22.57	+ 26.33	+ 24.33

EXPLANATORY REMARKS.

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

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

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

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

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

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

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

	LAKHS.
Gôdâvari	1.92
Kistna	1.22

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

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

(s) Vide remark (q) above.

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

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

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

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

	LAKHS.
Gôdâvari	0.40
Kistna	0.30

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

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

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

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

DETAILED ACCOUNT No. I-A.—LAND REVENUE—Ordinary Revenue—*cont.**Note.*—The figures in this account are entered in thousands of rupees.

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
XIII. Total amount collected, adjusted or written off out of the demand.	RS. 5,81,59	RS. 5,75,63	RS. 5,75,83	RS. 5,22,99	RS. 5,57,42	RS. 5,58,42
XIV. Percentage of item XIII to item XI.	96.0	(B) 95.2	96	93.2	96.3	95.8
XV. Balance outstanding at the end of the year (item XI minus item XIII).	23,77	29,01	23,97	38,10	21,45	21,50

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

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

EXPLANATORY REMARKS.

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

APPENDIX II.

STATEMENT showing 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 peshcush and shrotriam jodi.				Season remissions out of the ryotwar and miscellaneous portion of the demand.				Fixed remissions and beria deductions.				Total remissions.				Net demand of land revenue.			
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1897-98.
Ganjām ..	14-12	14-08	14-20	14-26	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Vizagapatam ..	16-29	16-28	16-34	16-18	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Odāvari ..	67-46	64-04	67-83	59-11	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Kistna ..	30-19	30-10	30-10	29-91	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Nellore ..	22-05	21-90	21-85	21-05	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Cuddapah ..	12-20	12-06	12-06	11-57	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Anantapur ..	17-39	17-38	17-38	17-15	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Pellary ..	17-53	17-52	17-52	17-61	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Kurnool ..	20-72	20-72	20-50	20-39	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Chingleput ..	28-92	28-72	29-20	28-55	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
North Arcot ..	43-00	42-99	43-51	42-72	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Tanjore ..	60-89	60-86	61-50	60-73	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Trichinopoly ..	21-90	21-88	22-20	21-84	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Madura ..	28-68	28-42	29-05	28-15	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Tinnevely ..	33-26	33-69	33-40	33-09	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Coimbatore ..	30-68	30-61	30-39	30-39	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Nilgiris ..	1-38	1-37	1-38	1-38	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Salem ..	25-37	25-37	25-44	25-16	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
South Canara ..	14-47	14-46	14-56	14-64	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Malabar ..	20-15	20-08	20-07	20-06	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20	20-20
Total ..	593-22	587-33	578-28	574-03	6-76	3-51	6-76	32-42	11-77	12-75	11-62	12-70	18-53	16-27	18-38	45-12	57-46	571-06	559-90	528-91

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

APPENDIX III.

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

Districts.	Actuals of the first six months of 1897-98.	Estimated collections during the remaining six months (October 1897 to March 1898).					Revised estimate (total of columns 2 and 7).
		Estimated demand of fasli 1307.	Portion due during October 1897 to March 1898.	Outstanding balance on 1st October 1897.	Total amount for realization.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
Ganjām ..	Rs. 338	Rs. 1,388	Rs. 1,300	Rs. 134	Rs. 1,434	Rs. 1,183	Rs. 1,521
Vizagapatam ..	412	1,622	1,283	90	1,373	1,247	1,659
Odāvari ..	939	6,302	5,594	16	5,610	5,077	6,016
Kistna ..	232	6,143	5,918	7	5,925	5,664	5,896
Nellore ..	1,259	2,951	1,657	4	1,661	1,620	2,879
Cuddapah ..	298	2,115	2,113	468	2,581	2,325	2,623
Anantapur ..	121	1,228	614	203	817	775	896
Pellary ..	167	1,706	1,470	241	1,711	1,605	1,772
Kurnool ..	112	1,685	1,671	141	1,812	1,666	1,778
Madras ..	34	78	46	3	49	44	78
Chingleput ..	576	2,012	1,465	3	1,468	1,426	2,002
North Arcot ..	834	2,810	2,358	6	2,364	2,255	3,139
South Arcot ..	1,071	4,215	3,156	8	3,164	3,128	4,199
Tanjore ..	1,635	5,992	4,482	10	4,492	4,444	5,979
Trichinopoly ..	326	2,051	2,026	20	2,046	1,790	2,116
Madura ..	1,320	2,757	1,437	11	1,448	1,392	2,712
Tinnevely ..	1,815	3,104	1,413	61	1,474	1,321	3,136
Coimbatore ..	686	2,997	2,206	5	2,211	2,123	2,809
Nilgiris ..	54	136	107	6	113	83	137
Salem ..	206	2,463	2,285	1	2,286	2,239	2,445
South Canara ..	653	1,345	688	2	690	669	1,322
Malabar ..	258	2,006	1,905	117	2,022	1,743	2,001
Total ..	13,296	57,106	45,194	1,552	46,746	43,819	57,115

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

Net estimate of collections (ordinary revenue) .. 55,851

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

APPENDIX IV.

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

Districts.	Estimated collections in the three months—April to June 1898.			Estimated collections in the nine months—July 1898 to March 1899.			Budget estimate of collections against the demand exclusive of probable irrecoverable arrears—columns 4 + 7.
	Outstanding balance on 1st April 1898.	Portion of estimated demand of fasli 1307 falling due in April to June 1898.	Total demand which will be expected to be realised within the year.	Estimated demand of fasli 1308.	Portion due in the nine months—July 1898 to March 1899.	Probable collections.	
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjām	249	86	335	1,375	1,289	1,135	1,470
Vizagapatam	125	338	463	1,605	1,267	1,161	1,614
Gōdāvari	532	676	1,208	6,639	5,963	5,423	6,631
Kistna	258	220	478	6,365	6,145	6,022	6,500
Nellore	40	1,292	1,332	2,939	1,647	1,606	2,938
Cuddapah	256	2	258	2,116	2,114	2,008	2,266
Anantapur	42	614	656	1,239	619	595	1,251
Bellary	103	236	339	1,679	1,443	1,370	1,709
Kurnool	145	14	159	1,683	1,669	1,552	1,711
Madras	6	4	9	78	74	69	78
Chingleput	42	547	589	1,979	1,432	1,390	1,979
North Arcot	109	449	558	2,813	2,364	2,255	2,813
South Arcot	31	1,057	1,088	4,199	3,141	3,110	4,198
Tanjore	46	1,505	1,551	5,996	4,492	4,448	5,999
Trichinopoly	256	20	276	2,063	2,043	1,838	2,114
Madura	56	1,317	1,373	2,757	1,440	1,383	2,756
Tinnevely	149	1,645	1,794	3,022	1,509	1,359	3,153
Coimbatore	86	790	876	2,981	2,232	2,144	3,020
Nilgiris	20	26	56	137	111	81	137
Salem	47	178	223	2,449	2,273	2,227	2,450
South Canara	21	654	675	1,343	689	668	1,343
Malabar	185	97	282	2,012	1,914	1,724	2,006
Total	2,813	11,765	14,578	57,469	45,870	43,558	58,136

Note.—Budget estimate as per column 8

Deduct—Advance collections to be adjusted during the year 58,136

Add—Advance collections expected to be made in the year 567

Deduct—Transfers to Local—Village Service Fund 2,076

Net—Amount of estimate of Collections of ordinary revenue 55,975

* Excludes a sum of Rs. 83,000 due by Sultan Ali Raja of Cannanore and not expected to be realised during 1898-99.

APPENDIX V

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

	Ryotwar and miscellaneous revenue.	Amount of estimated receipts under Government assignments.
<i>Revised Estimate for 1897-98.</i>		
1. Actual receipts for the six months—April to September 1897—under Government assignments for village service.	..	546
2. Balance under ryotwar and miscellaneous on 1st October 1897	1,313	..
3. Portion thereof relating to the faslis preceding fasli 1307 which may be expected to be realised before April 1898.	1,291	..
4. Government assignments on the above at 8 pies in the rupee	..	54
5. Portion of the balance relating to the fasli 1307 (item 2—3)	22	..
6. Probable demand of the six months—October 1897 to March 1898—excluding Madras and portions of Malabar.	40,027	..
7. Deduct—		
(i) Revenue from miscellaneous items not liable to land and village cesses which is included in the above demand.	409	..
(ii) Also water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	1,408	..
(iii) Net settlement increases in Gōdāvari and Kistna expected to be collected during 1898-99.	449	..
8. Total deduction	2,266	..
9. Remainder (item 6—8)	37,761	..
10. Add—		
(a) Difference between the quit-rent and full assessment of minor inams	5,755	..
(b) Remissions of fasli 1306, the cess on which is expected to be realized along with the balance outstanding on 1st October 1897.	550	..
(c) Season remissions relating to the demand of the six months	267	..
(d) Estimated beriz deductions to be made during the period	818	..
(e) Kurnool canal water-rate	36	..
11. Total addition	7,426	..
12. Total demand of fasli 1307 liable to cess (item 5 + 9 + 11)	45,209	..
13. Cess at 7 pies in the rupee on the probable collections estimated at 94.7 per cent. of the above demand.	..	1,565
14. Total amount of the Government assignments for the entire year 1897-98 (item 1 + 4 + 13).	..	2,165
<i>Budget Estimate for 1898-99.</i>		
1. Total ryotwar and miscellaneous demand of the three months—April to June 1898—including the probable balance on 1st April, the whole of which is expected to be realised before the close of the year.	12,355	..
2. Deduct—		
(i) Revenue from miscellaneous items not liable to cesses which is included in the above demand.	118	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams situated therein which are not liable to village-cess.	45	..
3. Total deduction	163	..
4. Remainder (item 1—3)	12,192	..
5. Add—		
(a) Difference between the quit-rent and full assessment of minor inams (in cases where a portion of the quit-rent falls due in the three months according to kistbandi).	1,087	..
(b) Season remissions relating to the demand of the three months	165	..
(c) Estimated beriz deductions to be made during the period	118	..
6. Total addition	1,370	..
7. Total amount liable to cess (item 4 + 6)	13,562	..
8. Cess at 7 pies in the rupee on the above demand	..	493
9. Probable demand of the nine months—July 1898 to March 1899—excluding Madras and portions of Malabar.	40,631	..
10. Deduct—		
(i) Revenue from miscellaneous items not liable to cesses (included in the above demand).	366	..
(ii) Water-rate on zamindari and whole inam villages and quit-rent and water-rate on minor inams therein which are not liable to village-cess.	1,728	..
11. Total deduction	2,094	..
12. Remainder (item 9—11)	38,537	..
13. Add—		
(a) Difference between the quit-rent and full assessment of minor inams	5,755	..
(b) Season remissions relating to the demand of the nine months	511	..
(c) Estimated beriz deductions to be made during the period	818	..
(d) Kurnool canal water-rate	36	..
14. Total addition	7,120	..
15. Total demand liable to cess (item 12 + 14)	45,657	..
16. Cess at 7 pies in the rupee on the probable collections estimated at 95 per cent. of the demand.	..	1,583
17. Total amount of Government assignments for village service for the entire year which is equal to the total of items 8 and 16.	..	2,076

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

Land Revenue No. 27.

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

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

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

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

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

(True Extract.)

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

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

Erd. C. M. Thambuswami.

50 Copies.

APPENDIX.

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

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
<i>In lakhs of rupees.</i>						
Balance outstanding at the beginning of the official year.	22·89	38·10	43·70	21·45	24·50	29·08
Gross Land Revenue demand of the corresponding fiscal year.						
I. Assessment on holdings—						
Dry	188·25	187·57	187·80	186·58	188·44	184·03
Wet	235·04	233·78	226·27	232·57	223·91	230·59
South Canara	13·91	13·91	14·00	13·89	14·00	13·96
Total ..	437·20	435·26	428·07	433·04	426·35	428·58
II. Second-crop assessment	24·42	23·72	28·04	19·86	27·22	17·45
III. Water-rate on dry lands						
IV. Miscellaneous—						
(i) Jodi and quit-rent on minor inams ..	22·68	22·67	23·16	22·65	23·16	23·09
(ii) Water-rate charged on minor inams ..	13·11	13·06	11·20	11·70	11·36	10·63
(iii) Water-rate on whole inam and zemindari villages.	13·11	9·71	8·70	8·64	8·90	7·22
(iv) Revenue from lands cultivated but not included in the jamabandi.	3·63	3·45	6·00	2·94	6·05	5·71
(v) Revenue from cultivation of poramboke lands.	2·72	2·72	3·10	2·69	3·22	3·11
(vi) Tree revenue	3·10	3·48	3·50	3·56	3·71	5·24
(vii) Commission on private estates under Government management.	·49	·49	·90	·50	·84	·93
(viii) Charge for water on lands irrigated without permission.	·65	·65	·90	·62	·95	·88
(ix) Rent on islands situated in rivers ..	2·77	2·77	2·88	2·77	2·88	2·34
(x) Other items	6·91	6·92	4·58	7·97	4·69	4·81
Total of item IV ..	69·17	65·92	64·92	63·98	65·66	63·46
V. Peshkash of permanently-settled estates and shrotriem jodi.	57·14	57·14	57·25	57·15	57·38	57·75

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

