

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1775

DATED 2nd April '97

[Despatch Abstract.]

Stating that the Govt had no intention
to convey any censure by the remarks
contained in G.O. 758 & 29-12-96 re. the
Land Revenue Budget of Receipts for 1896-97

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

Same as CURRENT No. 1107



From

Bond of Revenue
Land Revenue.

Order

70:1775
2-2-97

No. 41.

Dated 2-2-97.

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SUBJECT.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (LAND REVENUE), No. 41, 2ND FEBRUARY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

Read—the following Government Order, No. 758, Revenue, dated 29th December 1896 :—

Read—again the following G.O., No. 685, Revenue, dated 2nd December 1896 :—

Read—Proceedings of the Board of Revenue (Land Revenue), No. 433, dated 20th November 1896.

ABSTRACT.—Submitting to Government the Board's revised estimates for 1896-97 and budget estimates for 1897-98 for all items of receipts under its control.

Order—No. 685, Revenue, dated 2nd December 1896.

Land Revenue, No. 66.

XII-B—Interest on Arrears of Revenue.
XXI-D—Scientific and other Minor Departments—Examination Fees.
XXIII-B—Stationery and Printing—Sales of Gazettes, &c.
XXIII-C—Stationery and Printing—Other Press Receipts.
XXV-F—Miscellaneous—Miscellaneous.

The estimates of receipts under the heads marginally noted are approved and transferred to the Financial Department.

2. Orders will issue separately on the Land Revenue estimates.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

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

Read—also the following Proceedings of the Board of Revenue (Land Revenue),
Mis. No. 5429, dated 7th December 1896 :—

Read—Official Memorandum from the Acting Secretary to Government, Revenue Department, No. 196, dated 30th November 1896.

Resolution—Mis. No. 5429, dated 7th December 1896.

With reference to the official memorandum from Government read above, two statements are submitted—one showing the actual balance on 1st April 1896 and the actual demand of the three months, April to June 1896, and of the four months, July to October 1896, and the other showing the normal annual demand of each district under Land Revenue, Ordinary revenue and the portion which will fall due in the nine months, July to March. The posting statement called for in paragraph 2 of the memorandum also accompanies these proceedings.

	LAKHS.
* Permanently-settled and shrotriem jodi	57.25
Ryotwari and Miscellaneous	487.78
Total	545.03

2. The decrease in the normal demand * for the Presidency distributed among the several districts in statement II as compared with the figure (547.60 lakhs) given in paragraph 1 (clause 4) of the above official memorandum is explained below:—

	LAKHS.
(1) Decrease due to the adoption of the probable increment remissions for fasli 1306 instead of the average of the remissions expected to be granted during the period of the future Provincial contract as reported in Board's Proceedings, No. 4930, dated 3rd November 1896 (<i>vide</i> columns 37 and 38 of the posting statement)	1.14
(2) The adoption of the amount of deductions in favour of religious institutions as sanctioned in the latest year in the place of the average disbursements in past years adopted by Government.	0.19
(3) The exclusion of the receipts from (1) sale-proceeds of waste and tank-bed lands, accretions, Government gardens, &c., (2) chank rent or rents, &c., of fisheries, and (3) the minor items shown under detailed account I-B (<i>vide</i> note at foot of columns 18 to 24 of the posting statement)	1.24
Total decrease	2.57

3. The Board takes this opportunity to report that, in view of the reduction in the probable remissions for fasli 1306 anticipated by the Collectors of Nellore and Bellary owing to the recent rains, the revised and budget estimates for the current and ensuing years may be raised by 4.54 and 4.26 lakhs, respectively. A memorandum showing the alterations to be made in Appendices A, B, C and D to Board's Proceedings, No. 433, dated 20th November 1896, is enclosed.

(True Copies and Extract.)

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

To the Secretary to Government, Revenue Department,
with three statements and a memorandum.

Order—No. 758, Revenue, dated 29th December 1896.

Miscellaneous.

In its proceedings disposed of in the Government Order read again above, the Board of Revenue submits its estimates of receipts under "Land Revenue," and in the second paper it proposes to make certain alterations therein with reference to subsequent reports from the Collectors of Nellore and Bellary in which they reduce their previous estimates of the amount of season remissions likely to be granted during the current year.

2. *Actuals of 1895-96 and Revised Estimate for the same year.*—In paragraph 2 of its first proceedings, the Board states that the actual collections during 1895-96 under "Land Revenue" (including those credited to Local Funds, Village Service Fund) exceeded the revised estimate for the same year by 6.30 lakhs and that this increase was mainly due to collections having been made in advance in that year on account of instalments falling due in the current year, *i.e.*, in April and May 1896. This explanation appears to be correct but incomplete, as it accounts for a difference of 2.62 lakhs only. The following calculation shows that advance collections in 1895-96 on account of the current year could not have exceeded this figure (2.62 lakhs).

The balance outstanding on 1st April 1896 and the demand which fell due in the seven months, April to October 1896, aggregated 149.59 lakhs.* Of this, 144.22 lakhs were collected during the same period and 22 lakhs were written off as irrecoverable, so that the balance on the 1st November 1896 should have been 5.15 lakhs. The *actual* balance on that date, however, is reported to have been 2.53 lakhs. The difference between these two figures is 2.62 lakhs, and it is this amount that must have been collected by anticipation in the year 1895-96. The attention of the Board is drawn to the inadequacy of the explanation furnished in view to the remaining factors, which contributed to the increase, being investigated.

	LAKHS.
* Balance on 1st April 1896	21.45
Demand of April—June 1896	123.91
Do. July—October 1896	4.23
Total	149.59

3. *The Revised Estimate for 1896-97.*—The budget estimate for the current year was fixed at 538.00 lakhs, and the Board now proposes to reduce the figure to 505.56 lakhs, which will result in a decrease of 32.44 lakhs. In order to ascertain the cause of this large decrease, it is necessary to examine the method by which the budget and revised estimates for the current year have been arrived at. The current demand which falls due in the financial year 1896-97 is made up of—

- The demand of fasli 1305 (year ending 30th June 1896) falling due in April—June 1896, and
- The demand of fasli 1306 (year ending 30th June 1897) falling due in July 1896 to March 1897.

To obtain the total demand of the year, arrear and current, the arrear demand at its beginning, *i.e.*, on the 1st April 1896, should be added to the sum of the foregoing items. The probable collections have been calculated on the assumption that, before the close of the year, the whole of the realizable portion of the opening balance and of the demand of the three months, April—June 1896, and 95 or other percentage of the demand of the nine months (July 1896 to March 1897) will be realized. From the demand of the nine months thus estimated, a deduction is made for transfer to the Village Service Fund, the balance being the estimate required.

4. The subjoined statement shows the details of the calculations described in general terms in the foregoing paragraph:—

No.	Items.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.
		LAKHS OF RUPRES.	
1	Arrear demand, <i>s.e.</i> , outstanding balance for realization, on 1st April 1896 (555.88 lakhs)	23.19	21.45
2	Current demand { (a) Portion of the demand of fasli 1305 (555.88 lakhs) which fell due in the three months, April—June 1896	120.04	123.91
	{ (b) Portion of the demand of fasli 1306 (558.62 lakhs) falling due in the nine months, July 1896—March 1897	438.58	419.97
	Total	581.81	565.33
3	{ (a) Already made in April—June 1896	..	133.96
	{ (b) Do. July—October 1896	..	10.26
4	{ (c) To be made in November 1896—March 1897	..	381.91
	Total	560.93	526.13
5	Add—Advance collections on account of the year 1897-98	..	3.00
6	Deduct—Transfers to Local Funds, Village Service Fund	22.83	23.57
	Estimate	538.00	505.56

5. *Items 1 and 2 (a)—Opening Balance and three months' demand.*—To proceed to examine the statement, item by item. The demand, as actually ascertained under these two heads taken together, amounted to 145.36 lakhs, as against an estimate of 143.23 lakhs, giving an increase of 2.13 lakhs. This increase does not call for remarks.

6. *Item 2 (b)—Nine months' demand.*—The next figure which calls for examination is the nine months' demand. The Board anticipates a decrease of 18·61 lakhs under this head in the previous estimate of 438·58 lakhs. To understand this decrease, it is necessary first to examine the demand for fasli 1306 (year ending 30th June 1897). The net demand of this year has now been estimated by the Board of Revenue at 530·78 lakhs against its previous estimate of 558·62 lakhs. This results in a decrease of 27·84 lakhs.

7. *Settlement increase excluded.*—The present estimate for the revenue year includes 3·34 lakhs, as the probable receipts form the introduction of the revised settlement into the Górávari district. But as orders have not yet been passed on the scheme submitted by the Board of Revenue, it is unlikely that it will be introduced in the current year. The anticipated increase will therefore be excluded for the purpose of the revised estimate. The Board's present estimate for the whole revenue year will then be 530·78—3·34 or 527·44 lakhs, and the difference to be explained will be raised to 31·18 lakhs.

8. *Remissions.*—One cause of the difference above referred to is obviously the larger amount of season remissions anticipated by certain Collectors and the Board of Revenue. The Government considers that this part of the subject has not been adequately dealt with by the Board; no information has been furnished as to the amount of remissions assumed in preparing the budget estimate as likely to be granted in the current year or as to the data on which Collectors have framed their present estimates. The subjoined statement compares the remissions anticipated in nine districts during the current year with those granted in fasli 1305, to the demand of which the assumed demand for fasli 1306 closely approximates:—

Districts.	Remissions in fasli 1305.	Probable remissions in fasli 1306.
	LAKHS.	LAKHS.
Ganjám	·01	3·00
Vizagapatam	...	2·56
Górávari	·89	1·75
Kistna	1·41	1·96
Nellore	·93	3·00
Cuddapah	·23	4·80
Anantapur	·58	4·50
Bellary	·42	7·50
Kurnool	·15	2·00
Total	4·62	31·07
Increase	26·45 lakhs.	

9. *Comments on the remission figures.*—In Ganjám and Vizagapatam, the north-east monsoon having totally failed, the Collector's estimates of remissions will be accepted. The Board points out that in the former district rainfed paddy crops have completely withered, and that in the latter wet crops have been lost except under a few river channels. Rainfed paddy lands having been classed as "dry" at settlement cannot claim remissions in ordinary times, but during the current year an exception will be made if the Board considers it necessary. Remissions are anticipated in the Górávari district partly on account of the damages caused by the late floods, and partly owing to the unfavourable character of the season. The probable amount likely to be remitted on the former ground has not been stated by the Board. The Collector's estimate is probably based on his proposals in connection with the recent floods, and disallowed by the Board and Government (*vide* G.O., No. 706, dated 9th December 1896). The Collector of Kistna also anticipates remissions, but evidently the loss will

Districts.	Fasli 1301.	Fasli 1306.
Nellore	8·21	3·00
Cuddapah	2·95	4·80
Anantapur	2·85	4·50
Bellary	6·92	7·50
Kurnool	1·87	2·00

be made up to some extent by increase under other heads. In Nellore and the four Deccan districts, the estimate of remissions appears to be very high. The Board compares the remissions to be granted in the current year in these districts, with those granted in fasli 1301 and apparently considers them to be fairly accurate. But looking to the estimate first

proposed by the Collector of Bellary and accepted by the Board (10·38 lakhs against a normal demand of 16·62 lakhs), the Government feels justified in drawing the inference that the Collector's figures have not been scrutinized as well as they should have been. The Board is requested to have the estimates of remissions in all these districts carefully revised, and also to consider whether in any case sufficient relief may not be given to the ryots by postponements of collections rather than by the grant of remissions. Collectors should also be informed that though their figures have been retained for the purpose of the revised estimate, it should not be understood as laying down any limit up to which remissions may be granted and that the remission statements should be carefully examined by them and by the Divisional officers at the next jamabandi.

10. *Other causes for decrease in the estimated demand of Fasli 1306.*—It was observed that increased remissions would account for a portion of the difference, viz., 26·45 lakhs. The remainder 31·28—26·45 or 4·73 lakhs must be due to less lands having been newly taken up for cultivation in the affected tracts, greater relinquishments, and decrease in the extent of irrigated dry lands. A fairly accurate estimate might have been made under the first two causes at least; this should now be done.

11. *Demand first assumed very high.*—It is observed in this connection that the net demand of 558·62 lakhs for the revenue year is too sanguine an estimate. It appears to have been framed on the assumption of the season in the current year being very favourable for agriculture operations. The normal demand worked out by the Board on the requisition of Government and shown in statement No. III appended to this order is 545·73 lakhs only.

12. The decrease in the demand of fasli 1306 (year ending 30th June 1897) anticipated by the Board has thus been investigated. The fall by 18·61 lakhs in the portion of it falling due in the nine months of the financial year, viz., * 419·97 lakhs, must also be due to the same causes, viz., larger remissions and relinquishments and fewer darkhasts, &c.

* In July—October 1896	LAKHS.
In the next five months	4·23
Total	415·74
	419·97

13. *Item 4—Collections.*—The next item which requires notice is collections. 144·22 lakhs were collected in April—October 1896, and it is estimated that 381·91 lakhs will be realised before the close of the year, making a total of 526·13 lakhs.

14. *Postponements.*—It is observed that the collections now estimated fall short of the amount previously anticipated by

† Previous estimate	LAKHS.
Present do.	560·93
	526·13
Difference	34·80
† Previous estimate	581·81
Present do.	565·33
Difference	16·48

† 34·80 lakhs, the difference in the total demand, items, 1 and 2, in the statement at paragraph 4 being only ‡ 16·48 lakhs. Explanation has to be sought for a decrease of 34·80—16·48 or 18·32 lakhs. This decrease must be ascribed to postponements of collections of instalments falling due in the current year to the year 1897–98. The Board, however, furnishes no data on this subject. It would not have been difficult for it to have ascertained in what cases postponement of collections has been ordered and the amount covered by such orders. The Board of Revenue is requested to report the amount which will have to be remitted, or the collection of which will have to be postponed in each of the affected districts with the data on which its estimates under these heads are based.

15. *Item 5 Advance Collections.*—To the total estimated collections referred to in paragraph 13 above, the Board adds 3 lakhs on account of advance collections in all but the affected tracts. It has been shown in paragraph 2 above that advance collections in 1895–96, which was a favourable year, could only have amounted to 2·62 lakhs for the whole Presidency. In the current year, in which difficulty will be

experienced in realizing the Government dues in the affected tracts, they cannot therefore amount to more. Except in the five northern and the four Deccan districts, the amount to be realized in the year ending 30th June 1897, is 317·88 lakhs or 60 per cent. of the total amount for the whole Presidency. Sixty *per cent.* of 2·62 lakhs, or 1·57 lakhs, will therefore be taken as the probable advance collections in the current year. The total collections will then stand at 526·13 + 1·57, or 527·70 lakhs.

16. *Item 6—Transfer to Village Service Fund.*—From the above figure (527·70 lakhs), 23·57 lakhs, the figure adopted by the Board, have to be deducted and credited to *Local Funds, Village Service Fund.* The amount to be credited to "Land Revenue" will be reduced to 527·70 — 23·57, or 504·13 lakhs.

17. *Irrecoverable arrears.*—59 lakh is on the average written off every year as irrecoverable. 22 lakhs having already been written off in the current year, the remainder 37 lakhs has also to be deducted. The deduction may also be made from the balance at the end of the year, but apparently the Board considers that it is fully realizable. Making the deduction from the figure obtained in the last paragraph, the remainder will be 504·13 lakhs — 37, or 503·76 lakhs.

18. The revised estimate for the current year will thus be 503·76 lakhs, details of which by districts are shown in statement No. I appended to this order.

19. The above is the revised estimate under the major head "Land Revenue." The estimates under minor heads other than "ordinary revenue" have been separately determined by the Board apparently with reference to the actuals of previous years. The estimate under "ordinary revenue" is deduced by subtracting the total of the estimates under the minor items from the total "land revenue."

20. *Budget Estimate for 1897–98.*—For this purpose the Board takes 568·81 lakhs as the probable net demand of fasli 1307 (year ending 30th June 1898). This figure includes 5·26 lakhs anticipated from the introduction of the revised settlement into the Górávari district and of 1·40 lakhs from Kistna. As it is not known what the settlement increases will amount to in these districts, these figures will, for the present, be excluded. After orders are passed on both the schemes, the necessary modifications may be made in the revised estimate for the year.

21. *Normal demand to be adopted.*—Excluding the total anticipated settlement increase, the net demand adopted by the Board for fasli 1307 is 562·15 lakhs. Seeing that a portion of the demand will become realizable in January to March 1898, and knowing nothing at present of the next south-west and north-east monsoons, it appears to Government unsafe to fix the demand higher than the normal demand, details of which for fasli 1307 by districts are shown in statement No. III appended to this order. The figures relate to the minor head "ordinary revenue," excluding the other minor heads shown separately in the civil budget.

22. Taking this demand which amounts to 545·73 lakhs, the budget estimate under ordinary revenue has been prepared on the plan described in the foregoing paragraphs and is fixed at 537·74 lakhs. Details of this by districts are shown in statement No. II. It has been assumed that the whole of the opening balance on 1st April 1897, and of the demand in April–June 1897, and 96 *per cent.* of the demand in the nine months (July 1897 to March 1898) will be realized before the close of the year. The contribution to the Village Service fund has been fixed at 23·52 lakhs as shown in statement No IV. An abstract is subjoined.

	LAKHS.
Opening balance	36·36
Demand of April–June 1897	107·47
Total that will be fully realized ...	143·83 (a)
Demand of July 1897 to March 1898	434·32
96 per cent. thereof	416·97 (b)
Advance collections	2·62 (c)
Total of (a) (b) and (c) ...	563·42

Deduct—	
I. Advance collections in 1896–97	1·57
II. Transfers to Village Service Fund	23·52
III. Irrecoverable arrears written off	59
Total ...	25·68
Estimate ...	537·74

			LAKHS.	23. The estimates under "ordinary revenue" is thus 537·74 lakhs. Those under the other minor heads amount to 1·30 lakhs, as shown on the margin. The total budget estimate under "Land Revenue" is thus 539·04 lakhs.
Sale of Government estates	...	...	·27	
Sale-proceeds of waste lands and redemption of land tax	...	...	·20	
Rents of fisheries	...	...	·16	
Miscellaneous	...	...	·67	
			—	
Total	...	1·30	—	24. The estimates as above modified will be transferred to the Financial Department:—

	EXPENDITURE					LAKHS.
Revised estimate for 1896-97	...	...	...	...	...	503·76
Budget " for 1897-98	...	...	...	...	...	539·04

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

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

MADRAS—REVENUE AND RECEIPTS.
I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
<i>Shared</i>					
Ordinary Revenue	IA	Rs. 5,37,74,000	Rs. 5,01,16,000	Rs. 5,36,24,000	Rs. 5,31,17,627
Sale of Government Estates		27,000	29,000		67,750
Sale-proceeds of Waste Lands and Redemption of Land Tax		20,000	1,50,000	1,13,100	18,510
Rents, etc., of Fisheries		16,000	16,000		13,102
Miscellaneous	IB	67,000	65,000	10,000	56,380
Total Shared		5,39,04,000	5,03,76,000	5,38,00,000	5,32,73,869

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

<i>Shared.</i>				
Peishcush on Permanently-settled Estates	51,21,000	48,57,000	50,46,000	5,31,17,627
Shrotriem Jodi	7,70,000	7,02,000	7,38,000	
Ryotwar and Miscellaneous	4,78,83,000	4,46,57,000	4,78,40,000	
Total	5,37,74,000	5,01,16,000	5,36,24,000	5,31,17,627

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

<i>Shared.</i>				
Process Service Fees	32,000	30,000	35,400	30,974
Fines and Forfeitures of Revenue Courts			1,500	1,046
Receipts from Quarries and Minor Mineral Products	26,000	26,000	3,200	4,629
Rents of Railway, Class C—Land			4,600	3,652
Receipts of the Survey Department	9,000	9,000	8,200	16,029
Total Shared	67,000	65,000	52,900	56,380

* Land revenue realized from the holders of villages held at a favourable rate of assessment.

No. I.—STATEMENT showing the calculation by which the revised estimate for 1896-97 has been arrived at.

Districts.	Actuals of the first seven months April to October 1896.	Estimated collections during the remaining five months, November 1896 to March 1897.					Revised estimate.	
		Demand of fasli 1896 as now estimated.	Portion thereof which fell due in July to October 1896.	Portion falling due in the five months ending March 1897.	Outstanding balance on 1st November 1896.	Total amount for realization.	Estimated collections.	Total of columns 2 and 8.
		3	4	5	6	7	8	9
Ganjam	8 61	10 98	58	9 63	-11	9 74	6 22	9 83
Vizagapatam	6 59	13 70	-61	9 81	-17	9 98	7 95	13 44
Godavari	7 57	52 30	-52	46 97	-01	46 98	44 16	51 73
Kistna	4 66	58 00	-31	55 16	-20	55 86	54 28	58 94
Nellore	12 18	26 11	11	14 70	-01	14 71	13 83	28 01
Cuddapah	1 02	16 40	-01	16 39	-01	16 39	14 70	15 62
Anantapur	4 41	7 01	-07	3 61	-01	3 62	2 64	3 05
Bellary	2 40	9 35	-03	8 37	-13	8 40	5 28	7 68
Kurnool	1 04	14 71	-01	14 70	-03	14 70	8 82	9 88
Madras	4 42	7 79	-37	39	-02	42	38	80
Chingleput	6 48	19 47	-01	14 19	-02	14 21	13 50	18 98
North Arcot	6 39	27 05	-24	22 83	-01	22 83	21 23	27 62
South Arcot	10 78	42 13	-03	31 56	-01	31 57	30 94	41 72
Tanjore	27 78	60 74	-35	45 49	-17	45 66	44 29	72 07
Tiruchinopoly	3 71	20 58	-04	20 36	-07	20 43	18 80	22 61
Madura	12 93	27 54	-08	14 39	-06	14 45	14 02	26 95
Tinnevely	17 92	30 93	-59	15 11	-46	15 57	13 76	31 68
Coimbatore	7 95	29 31	-02	21 97	-03	22 00	20 90	28 85
Nilgiris	58	1 45	-02	1 13	-03	1 16	86	1 44
Salem	2 28	24 40	-04	23 05	-02	23 07	21 46	23 74
South Canara	6 62	13 40	-11	6 70	-02	6 70	6 50	13 12
Malabar	2 90	20 09	-08	19 33	1 09	20 42	17 59	20 49
Total	144 22	527 44	4 23	415 74	2 53	418 27	381 91	526 13

IN LAKHS OF RUPEES.

LAKHS.

Add—Advance collections on account of 1897-98

Deduct—Transfers to Local funds—Village Service fund

Irrecoverable arrears

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

Total

No. II.—STATEMENT showing the calculation by which the budget estimate for 1897-98 under Ordinary revenue has been arrived at.

Districts.	Estimated collections in the three months, April to June 1897.			Estimated collections in the nine months, July 1897 to March 1898.			Budget estimate.
	Outstanding balance on 1st April 1897.	Demand of fasli 1306, which will fall due within the three months.	Total of columns 2 and 3.	Demand of fasli 1307.	Portion thereof which will fall due in the nine months	Probable collections at 96 per cent. of the demand in column 6.	
IN LAKHS OF RUPEES.							
Ganjam	3.52	.77	4.29	13.05	12.24	11.75	16.04
Vizagapatam	2.13	3.23	5.41	15.88	12.55	12.05	17.43
Godavari	2.82	4.81	7.63	65.10	50.23	48.22	55.85
Kistna ..	1.08	3.63	4.61	57.19	53.49	51.35	55.96
Nellore ..	.88	11.30	12.18	28.59	16.04	15.40	27.88
Cuddapah ..	1.79	..	1.79	20.48	20.48	19.66	21.45
Anantapur ..	.88	3.43	4.31	11.51	5.76	5.53	9.84
Bellary ..	3.12	.95	4.07	16.62	14.49	13.91	17.98
Kurnool ..	6.88	..	6.88	16.77	16.77	16.10	21.98
Madras ..	.04	.03	.07	.75	.72	.69	.76
Chingleput ..	.71	5.27	5.98	13.71	13.61	13.07	19.05
North Arcot ..	1.60	8.99	6.58	27.05	22.70	21.79	27.37
South Arcot ..	.63	10.54	11.17	40.88	30.62	29.40	40.57
Tanjore ..	1.37	14.90	16.27	69.57	44.67	42.88	59.15
Trichinopoly ..	1.63	.18	1.81	20.51	20.31	19.50	21.81
Madura ..	.43	13.07	13.50	25.72	13.48	12.94	26.44
Tinnevely ..	1.81	15.23	17.04	29.52	14.76	14.17	31.21
Coimbatore ..	1.10	8.42	9.52	29.16	21.86	20.99	29.41
Nilgiris ..	.30	.30	.60	1.37	1.09	1.05	1.65
Salem ..	1.61	1.31	2.92	23.93	22.58	21.68	24.60
South Arcot ..	.20	6.59	6.79	23.93	6.75	6.48	13.27
Malabar ..	2.83	.68	3.51	19.88	19.12	18.36	21.87
Total ..	36.36	107.47	143.83	545.73	434.82	416.97	560.80

LAKHS

2.63

Add—Advance collections on account of 1898-99

Deduct—Advance collections in 1896-97

Transfers to Local funds—Village Service fund

Irrecoverable arrears

Total .. 25.68

Remainder .. 537.74

No. III.—STATEMENT showing how the demand of fasli 1307 in column 5 of statement II has been calculated.

NO. III.—STATEMENT SHOWING

Districts.	Miscellaneous Revenue							Remissions.				Total net demand.		
	Peishcush shrotriem jodi.	Assessment on ryotwar holdings. Demand of fasli 1304.	Water-rate and faisaljasti. Average of faslis 1300 to 1304.	Income from minor tenants, transferred from Village Service fund, Demand of fasli 1304.			Other items Average of faslis 1300 to 1304.	Total gross demand.	Season remissions. Average of faslis 1300, 1302 to 1303.	Increment remissions Estimate.	Other fixed remissions Average of faslis 1300 to 1304.		Periz deductions made in fasli 1304.	Total remissions
				5	6	7								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Ganjam	4.54	7.61	.18	.58	.21	.43	13.55	.33	..	.08	.09	.50	13.05	
Vizagapatam	10.18	4.31	.06	1.05	.18	45	16.23	.31	..	.01	.03	.35	15.88	
Godavari	7.85	29.04	{ 2.30 }	2.06	1.10	12.37	56.26	.73	..	.06	.37	1.16	55.10	
Kistna	2.90	42.54	{ .94 }	1.29	.63	6.68	58.42	.73	..	.03	.47	1.23	57.19	
Nellore	5.38	20.88	.80	.96	.51	1.14	29.67	.46	..	.05	.06	1.08	28.59	
Cuddapah	.40	16.82	.71	1.37	1.57	.88	21.75	.77	..	.24	.26	1.27	20.48	
Anantapur	.14	9.06	.46	.46	.71	1.00	12.34	.63	..	.02	.07	.73	11.51	
Bellary	.13	13.83	.48	.97	1.24	.63	17.28	.42	..	.02	.11	.66	16.62	
Kurnool	.11	13.35	.39	1.45	1.69	.54	17.53	.15	..	.03	.58	.76	16.77	
Madras	..	..	..	.15	.44	.75	.75	..	..	.18	.35	..	18.71	
Chingleput	3.21	15.67	.99	.45	.89	.90	20.02	.78	..	.06	.44	1.17	27.05	
North Arcot	3.90	20.50	1.53	.45	.89	.90	28.22	.67	..	.03	.44	1.26	40.88	
South Arcot	.80	36.55	3.04	.17	.19	1.89	42.14	.51	..	.11	.57	1.11	59.57	
Tanjore	1.56	54.71	2.41	.40	.40	1.60	60.68	.14	..	.05	.57	1.15	70.51	
Trichinopoly	.63	18.82	.73	.12	.23	.88	21.66	.75	..	.23	.25	1.25	25.72	
Madura	8.15	16.87	.73	.43	.07	.98	26.97	.45	..	.04	.63	1.02	29.52	
Tinnevelly	3.61	26.28	.36	.31	.76	.48	30.18	.45	..	.01	.67	1.01	33.93	
Coimbatore	.31	1.34	.18	..	..	.04	1.38	.33	..	.24	.74	1.07	23.93	
Nilgiris	..	19.03	..	.25	..	.65	24.94	.09	..	.01	..	..	13.49	
Salem	4.91	13.91	..	.03	..	.34	14.56	.02	..	.01	..	..	19.88	
South Canara	..	19.50	..	..	..	..	19.91	..	..	..	..	..	..	
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	57.25	428.58	* 22.74	12.68	10.50	+ 35.47	+ 567.22	9.87	.86	1.51	+ 9.25	+ 21.49	545.73	

IN LAKHS OF RUPEES.

* Due to enhancement of water-rate from Rs. 4 to Rs. 5 an acre.

† Excludes items of miscellaneous revenue shown separately in the civil budget and amounting to 1.24 lakhs.

‡ Includes 1.19 lakhs in excess of the average of fasli 1300 to 1304.

No. IV.—STATEMENT showing the calculation by which the amount to be transferred to Local funds—Village Service fund in 1897-98 is arrived at.

	LAKHS.
1. Estimate of ordinary revenue as per column 8 of statement No. II	...
2. Deduct—	560.80 (A)
(i) Peishcush and shrotriem jodi as per detailed account No. I A, column 2 ..	58.91
(ii) Estimated collections in Madras and portions of Malabar where village cess is not levied (the figure as reported by the Board)	14.79
(iii) Revenue from Miscellaneous items not liable to village cess (the figure reported by the Board)	8.00
	8.00
	81.70 (B)
3. Remainder (A — B)	...
Add—	479.10 (C)
(i) Difference between quit rent and full assessment on minor inams (the figure reported by the Board)	...
(ii) Season remissions for the last three months of fasli 1306 ($\frac{1}{2}$ of 33.99 lakhs), the figure reported by the Board	61.37
(iii) Season remissions for the first nine months of fasli 1307 ($\frac{1}{4}$ of 9.87) as per column 9 of statement No. III	6.80
(iv) Beriz deductions (column 12 of statement III)	7.89
	9.25
	85.31 (D)
4. Total revenue liable to village cess (C + D)	...
5. Total cess at 8 pies in the rupee	564.41
	23.52
The amount to be transferred to "Local funds—Village Service fund"	23.52

READ—Government Order, No. 16, Financial, dated 8th January 1897.

ABSTRACT.—Accepting the budget estimate of Land Revenue receipts for 1897-98.

READ—Government Order, Mis. No. 346, Revenue, dated 20th January 1897.

ABSTRACT.—Communicating to the Board of Revenue Proceedings of the Financial Department accepting the budget estimate of Land Revenue receipts for 1897-98.

RESOLUTION—No. 41, dated 2nd February 1897.

Communicated to all Collectors whose attention is specially invited to the concluding sentence of paragraph 9 of the Government Order.

2. With reference to paragraph 2 of the Government Order, the Board submits that the amount collected in advance up to March 1896, on account of the kists falling due in the succeeding months of fasli 1305, was actually six lakhs according to the monthly demand, collection and balance statements, and that the adequacy of the Board's explanation will be evident if regard be had to the transactions of the three months April to June 1896, within which the advance collections would in the ordinary course have been adjusted, leaving out those of July to October 1896 which belong to a different fasli year. The arrear balance on the 1st April 1896 and the demand

which fell due in the three months April to June following amounted to 145.36 lakhs. The actual collections made during that period amounted to 133.96 lakhs, of which 2 lakhs are shown in the demand, collection and balance statements as excess collections of fasli 1305. Rs. 10,000 were written off during those three months, so that the total amount collected and written off out of the demand was 132.06 lakhs. The balance on the 1st July 1896 should, therefore, have been 13.30 lakhs, but the actual balance on that date according to the demand, collection and balance statements for June was only 7.08 lakhs. The difference between these two figures comes to 6.22 lakhs which represents mostly the amount adjusted towards the kists of April and May 1896 out of the advance payments credited in 1895-96. Now taking the transactions of July to October 1896, the arrear balance at the end of June 1896 was subsequently raised to 8.02 lakhs with reference to the results of the annual settlement. 4.23 lakhs more accrued in the four months July to October 1896, thus giving a total demand of 12.25 lakhs. The actual collections made during the period amounted to 10.26 lakhs, of which 1 lakh appears from the demand, collection and balance statements to have been collected on account of future kists. Rupees 34,000 were, on the other hand, adjusted towards the demand out of the excess collections of fasli 1305, and Rs. 12,000 more were written off the accounts as irrecoverable. Thus, the net amount adjusted towards the demand, including the sum written off, was 9.72 lakhs and the balance on 1st November 1896 was accordingly 12.25—9.72 or 2.53 lakhs.

3. Paragraphs 8 and 9 of the Government Order.—As observed by the Board in appendix A to Board's Proceedings, No. 433, dated 20th November 1896, the variation between the probable demand for fasli 1306 adopted by the Board for the purposes of the budget and revised estimates for 1896-97 occurred mainly under season remissions. When the budget estimate for the current year was prepared in 1895, it was assumed as usual that the season remissions of the coming year would be about the average of the amounts remitted in normal years (i.e., between 6 and 7 lakhs) and this will be evident from a comparison of the demand for fasli 1306 adopted for the budget estimate of 1896-97 with the gross demand of fasli 1304 on which it was based. The amount of probable remissions as estimated by the Board at the time of framing its revised estimate of 505.56 lakhs was 34 lakhs; and the excess in the amount of remissions anticipated on account of the unfavourable season of the current year was thus 27.25 lakhs.

	LAKHS.
* Gross demand of fasli 1304 excluding fixed remissions and beriz deductions	552.73
Net demand adopted for fasli 1306 in fixing the budget estimate of 1896-97 excluding special increases expected in fasli 1305 (7.49 lakhs) and fasli 1306 (5.15)	545.98
Difference representing probable remissions	6.75

4. In framing their revised estimates Collectors anticipated a probable remission of 46.57 lakhs; the bulk of this or 39.87 lakhs related to the Northern Circars, the Deccan Districts and Nellore and 6.70 lakhs to the remaining districts. The Collectors of Chingleput, North Arcot, South Arcot and Salem provided for a probable remission of 5.56 lakhs, but this appeared to the Board to be too high and was reduced to 1.59 lakhs with reference to the improvement in the season that had already taken place in consequence of the November rains. In the Northern districts, all of which except Nellore depend chiefly on the rains of the south-west monsoon, the rainfall was very deficient in September and October and in the first two weeks of November as shown below:—

District.	August.				September.	
	Rainfall.		Cultivation.		Rainfall.	
	Average.	1896.	Average.	1896.	Average.	1896.
1	2	3	4	5	6	7
			In thousands of acres.			
Ganjām	7 57	10-02	Dry 129 Wet 117	125 113	7-97	4 41
Vizagapatam	6 31	4-86	Dry 71 Wet 44	81 24	7 70	5 65
Góddávári	5 85	7 25	Dry 234 Wet 438	225 431	7-22	4 02
Kistna	5-71	5 86	Dry 449 Wet 171	678 190	5-88	5 45
Kurnool	5 31	4-56	Dry 729 Wet 20	654 20	5 75	2 57
Bellary	3 65	3 38	Dry 736 Wet 24	804 29	4-65	1-32
Anantapur	3 62	2-20	Dry 592 Wet 44	728 45	4 45	2 52
Cuddapah	4 45	3 70	Dry 448 Wet 67	397 54	4 98	2-93
Nellore	3-16	5 29	Dry 203 Wet 60	247 44	3-74	5 88

District.	September—cont.		October.				First two weeks of November.	
	Cultivation.		Rainfall.		Cultivation.		Rainfall.	
	Average.	1896.	Average.	1896.	Average.	1896.	Average.	1896.
	8	9	10	11	12	13	14	15
	In thousands of acres.				In thousands of acres.			
Ganjām	Dry 157 Wet 153	175 158	8-04	0-07	Dry 180 Wet 173	192 173	3-2	..
Vizagapatam	Dry 78 Wet 69	108 60	8 53	0-03	Dry 85 Wet 74	83 61	1 7	..
Góddávári	Dry 282 Wet 502	275 483	8-01	0 23	Dry 338 Wet 514	322 491	4-2	..
Kistna	Dry 948 Wet 307	1,036 266	6 55	0-33	Dry 1,142 Wet 332	1,231 291	3 4	..
Kurnool	Dry 1,101 Wet 29	976 29	5 05	0 17	Dry 1,450 Wet 32	1,397 33	1-6	..
Bellary	Dry 1,228 Wet 34	1,153 34	4-79	0 45	Dry 1,585 Wet 36	1,280 36	1 7	..
Anantapur	Dry 857 Wet 59	910 54	5 49	0 43	Dry 1,069 Wet 65	1,025 57	1 9	0
Cuddapah	Dry 879 Wet 92	792 76	6 30	0-40	Dry 1,101 Wet 107	971 90	3 1	..
Nellore	Dry 309 Wet 117	329 110	9 53	1 23	Dry 363 Wet 157	363 152	6-6	-2

It will be seen that during October and the first half of November there was practically no rain at all except in Nellore. In the Deccan Districts, the scanty rainfall was unprecedented, except in 1876; and in consequence, large areas of dry lands had been left waste, notably in Bellary, and the standing crops, both wet and dry, were reported to be withering or to have withered in parts of all the districts. In Nellore, the state of the water-supply in the irrigation works was extremely bad, and the crop in the Pennér delta was in a most critical state; the dry crops were also withering in the northern and inland taluks. In the above state of things, remissions could be only estimated on the assumption that the deficiency in cultivation would not be made up, and that such crops on the ground as had not already withered in the affected taluks would die out or yield but a poor outturn. In the absence of a regular azmaish (inspection) which, to be useful, could not be made earlier than December, and while it was yet unknown whether any rain would fall and save the

standing crops, the estimates of remissions for shavi and partial loss of crops were of necessity mainly conjectural. At the time when the estimates were under the Board's consideration, the November rainfall which improved the condition of the Southern districts had extended only to Nellore (a coast district), but not to the Ceded districts in the interior. Even in Nellore, the rains had only just begun to fall and it was yet uncertain whether they would be followed by further rain such as that which had effected a permanent improvement in the Southern districts. In the peculiar circumstances detailed above, the Board considered it advisable to allow the Collectors' figures to stand, but immediately after receipt of the intimation of rain having fallen in the affected districts, telegrams were sent to the Collectors concerned to report what reductions in their estimates of remissions were possible "owing to recent rains." The reduction of 8-80 lakhs intimated to Government in paragraph 3 of Board's Proceedings, Mis. No. 5129, dated 7th December 1896, was the result of the above reference.

5. As regards the Bellary district which is specially referred to by Government, the fact that the remissions estimated by the Collector were large was noticed by the Board itself; but as shown in the statement appended to paragraph 4 above there had been practically a complete failure of rains in September, October and in the first three weeks of November, during which season the early crops should mature. From the special season reports received from the Collector, it also appeared that agriculture was at a standstill and that crops were withering all over the district. The average rainfall of the district in November and December is very small and hardly sufficient, even if obtained, to make up in any degree for the marked deficiency in cultivation that had already occurred, and there was therefore every reason to anticipate particularly large remissions in this district.

Vide statement appended to paragraph 3 of Board's Proceedings, No. 433, dated 20th November 1896. One-third of the dry holdings remained uncultivated and this, of itself, involved a probable remission of about 4 lakhs.

As the crops all over the district were also reported to be withering, the Board did not interfere with the Collector's figures pending submission of his proposals for the grant of partial remissions on dry lands.

6. Proposals for the grant of remissions in the affected districts are being received and dealt with in the Settlement Department; and the attention of that department will accordingly be invited to the instructions contained in paragraph 9 of the Government Order.

7. *Paragraph 10 of the Government Order.*—The excess in the probable remissions allowed for in the revised estimate on account of the present unfavourable character of the season was (34—6-75 or) 27-25 lakhs as stated in paragraph 3 above. The reduction in the demand adopted for the revised estimate, due to other causes, is thus (31-18—27-25 or) 3-93 lakhs. The decrease is due partly to the fact that extension of irrigation and enhancement of water-rate were not expected to result in so large an increase as was anticipated at the time the budget estimate was framed, and partly to anticipated diminution in unauthorised cultivation and use of Government water, &c.

The Board does not consider that abnormal relinquishments are likely to have taken place, as the season had not taken a decidedly unfavourable turn before the middle of July, i.e., before the date fixed for presentation of relinquishments in the affected districts. As regards darkhasts, any statistics obtained before the submission of the Board's budget must be imperfect as the setting in of late rains might lead to large areas being taken up especially in the districts depending chiefly on the north-east monsoon, and as darkhasts and unauthorised occupation are in practice generally disposed of about the time of jamabandi, which does not commence earlier than December or January. As, however, Government desires an estimate to be made of the loss of revenue due to the excess of relinquishments over darkhasts, Collectors of all districts except Madras are requested to furnish a statement showing the extent and assessment of lands relinquished for the current fasli and darkhasted for up to the end of January 1897.

8. *Paragraph 14 of the Government Order.*—The decrease in the anticipated collections was due, not to any postponements beyond the official year actually ordered but was, as indicated in the last clause of paragraph 3 of Board's Proceedings, No. 433, dated 20th November 1896, and in appendix A thereto, the result of the adoption of reduced percentages of collections in the affected districts on account of anticipated slackness in collections. The net result for the whole Presidency from this cause was a decrease of 3.94 per cent.

No definite orders regarding postponement of collections in the affected districts beyond the official year had been issued by the Board in the Settlement Department, at the time of the submission of the revised estimates. Information regarding the amount of revenue for the postponement of which orders have since been issued will be furnished by that department.

9. With reference to the budget estimate for 1897-98 fixed by Government, the Board ventures to point out that the adoption for fasli 1307 of the normal demand, worked out for the purposes of the Provincial Contract, involves the assumption that the revenue of that fasli will show a falling-off of from three-fourths to two lakhs of rupees as compared with fasli 1305 even in districts not affected by the unfavourable season of the current fasli (1306). To make up for the large decrease in the demand thus adopted, the collections have been fixed by Government at a uniform rate of 96 per cent. of the demand. But the Board would in the first place point out that so high a percentage was not obtained for the whole Presidency in any of the preceding eight years. Moreover, the Board would respectfully submit that the adoption of a uniform rate of collections for each district introduces a fruitful source of error; for, even in favourable years, the percentages of collections attained in the several districts are not uniform and have actually ranged from 75 to 99 per cent. according to local peculiarities. In framing its estimates the Board has been in the habit of taking these variations into account, and it seems expected to approximate the actuals that will be obtained in each district.

	Fasli 1305.	Government estimate for fasli 1307.	Decrease.
Chingleput	20 02	18 71	1 31
North Arcot	28 11	27 05	1 06
South Arcot	42 79	40 58	1 91
Tanjore	60 29	59 57	1 12
	55	95	
	(Sale-proceeds of Government gardens)	Settlement increment of faslis 1306 and 1307)	
Trichinopoly	20 43	20 51	.88
		Settlement increment of faslis 1306 and 1307)	
Madura	26 89	25 72	1 17
Tinnevely	30 24	29 52	.72
Coimbatore	29 86	29 16	.70
Salem	24 74	23 93	.81
1888-89	..	..	90 4
1889-90	..	..	93 7
1890-91	..	..	91 0
1891-92	..	..	82 2
1892-93	..	..	87 8
1893-94	..	..	93 7
1894-95	..	..	94 4
1895-96	..	..	95 3

then state of the season appeared to render it impolitic to interfere with Collectors' estimates, which had presumably been framed upon the best data available. The figures of cultivation were, as far as possible, scrutinized in the Board's office. As regards postponements of collection beyond the official year, it has been reported that no such orders had at that time been issued.

11. It may further be noted that the Accountant-General has in consultation with the Board and Government since adopted revised figures for the Civil Budget Estimates, and in so doing has practically restored the figures which the Board submitted for the approval of Government. The several estimates are compared below:—

	Revised estimate for 1896-97.	Budget estimate for 1897-98.
Board's estimate excluding the settlement increases disallowed by Government	505.56	545.69
Government's estimate as fixed in the Government Order	503.76	539.04
Government's estimate as now revised at the instance of the Accountant-General	506.00	545.04

(True Copy and Extract.)

Secretary.

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

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

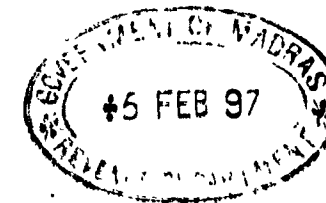
Printed February th.

Proceedings, No. 41, 2nd Feb. 1897.

Communicating to all Collectors, with remarks,
Government Order reviewing the Board's estimates of Land Revenue receipts for 1897-98.

Revenue (1897) Department.

CURRENT No. 1107



From The Board of Revenue
Land Revenue

Order

No. 41 P

Dated 2nd Feb. 1897

Received 5-2-

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SUBJECT.

Communicating to all Collectors
with remarks G.O. reviewing the Board's
estimates of Land Revenue receipts for
1897-98.

1a 6/2

collection made during that period amounted to

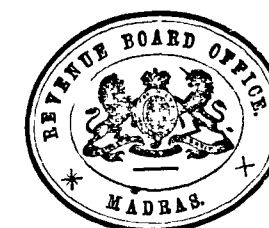
BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

3,006.
10-12-96.



Proceedings of the Board of Revenue

(Land Revenue)

No. 41 *Press* ~~Misc.~~, dated *2d* February 1897

Read the following :-

1. Government Order, Revenue Department, No. 758, dated 29th December 1896.
2. Government Order, Financial Department, No. 16, dated 18th January 1897.
3. Also Government Order, *Revenue* ~~Financial~~ Department, No. *16* ~~16~~, dated *20th* January 1897.

Resolution

Communicated to all Collectors whose attention is specially invited to the concluding sentence of para 9 of the Government Order.

2. With reference to para 2. of the Government Order, the Board submits that the amount collected in advance up to March 1896, on account of the kists falling due in the succeeding months of Fasli 1305, was actually 6 lakhs according to the monthly D.C.B. statements, and that the adequacy of the Board's explanation will be evident if regard be had to the transactions of the three months April to June 1896, within which the advance collections would in the ordinary course have been adjusted, leaving out those of July to October 1896 which belong to a different fasli year. The arrear balance on the 1st April 1896 and the demand which fell due in the three months April to June following amounted to 145.36 lakhs.

The actual collections made during that period amounted to

133.96 lakhs, of which 2 lakhs are shown in the D.C.B. statements as excess collections of fasli 1305. Rs. 10,000 were written off during those three months, so that the total amount collected and written off out of the demand was 132.06 lakhs. The balance on the 1st July 1896 should, therefore, have been 13.30 lakhs, but the actual balance on that date according to the D.C.B. statement for June, was only 7.08 lakhs. The difference between these two figures comes to 6.22 lakhs, which represents mostly the amount adjusted towards the kists of April and May 1896 out of the advance payments credited in 1895-96. Now taking the transactions of July to October 1896, the arrear balance at the end of June 1896 was subsequently raised to 8.02 lakhs with reference to the results of the annual settlement. 4.23 lakhs more accrued in the four months July to October 1896, thus giving a total demand of 12.25 lakhs. The actual collections made during the period amounted to 10.26 lakhs, of which 1 lakh appears to have been collected on account of future kists. Rs. 34,000 were, on the other hand, adjusted towards the demand out of the excess collections of Fasli 1305, and Rs. 12,000 more were written off the accounts as irrecoverable. Thus, the net amount adjusted towards the demand including the sum written off was 9.72 lakhs: and the balance on 1st November 1896 was accordingly 12.25 - 9.72 or 2.53 lakhs.

3. Paras 8 & 9 of the G.O.

As observed by the Board in appendix A to B.P. 433, d/20-11-96, the variation between the probable demand for Fasli 1306, adopted by the Board for the purposes of the Budget and Revised Estimates for 1896-97, occurred mainly under season Remissions. When the Budget estimate for the current year was prepared in 1895, it was assumed as usual that the season remissions of the coming year would be about the average of the amounts remitted in normal years (i.e. between 6 and 7 lakhs) and this will be evident from a comparison of the demand for fasli 1306 adopted for the budget estimate of 1896-97 with the gross demand of fasli 1304 on which it was based. The amount of probable remissions, as estimated by the Board at the time of framing its revised estimate of 505.56 lakhs, was 34 lakhs; and the excess in the amount of remissions anticipated on account of the unfavorable season of the current year was thus 27.25 lakhs.

4. In framing their revised estimates, Collectors anticipated a probable remission of 46.57 lakhs; the

Gross demand of fasli 1304 excluding special remissions & being deductions. 552.73 lakhs.
Net demand. 518.73 lakhs. (552.73 - 34) = 518.73 lakhs.
Difference representing probable remissions. 34 lakhs.
(518.73 - 484.73) = 34 lakhs.

District	August			September			October			First 2 weeks of November	
	Rainfall		Cultivation	Rainfall		Cultivation	Rainfall		Cultivation	Rainfall	
	1896			1896			1896			1896	
	Average	1896	Average	1896	Average	1896	Average	1896	Average	1896	Average
Ganjam Nizagapatam Godavari of Krishna Kurnool	7.57	10.02	In thousands of acres 844 - 129 Net - 117	7.97	4.41	In thousands of acres - 157 - 153	8.04	0.07	In thousands of acres - 180 - 173	3.2	- 192 - 173
	6.31	4.86	844 - 71 Net - 44	7.70	5.65	- 78 - 69	8.53	0.03	- 85 - 74	1.7	- 83 - 61
	5.85	7.25	844 - 234 Net - 438	7.22	4.02	- 282 - 502	8.01	0.23	- 338 - 514	4.2	- 322 - 494
	5.71	5.86	844 - 449 Net - 171	5.88	5.45	- 248 - 307	6.55	0.33	- 1142 - 332	3.4	- 1231 - 291
	5.31	4.56	844 - 729 Net - 20	5.75	2.57	- 101 - 29	5.05	0.17	- 1450 - 32	1.6	- 1397 - 33
Bellary Anantapur Cuddapah Nellore	3.65	3.38	844 - 736 Net - 24	4.65	1.32	- 1228 - 34	4.79	0.45	- 1585 - 36	1.7	- 1289 - 36
	3.62	2.20	844 - 672 Net - 44	4.45	2.52	- 857 - 57	5.49	0.43	- 1069 - 65	1.9	- 1025 - 57
	4.45	3.70	844 - 448 Net - 67	4.98	2.93	- 879 - 92	6.30	0.40	- 1104 - 107	3.1	- 971 - 90
	3.16	5.29	844 - 203 Net - 60	3.74	5.88	- 309 - 117	9.53	1.23	- 363 - 157	6.6	- 363 - 152

bulk of this or 39.87 lakhs related to the Northern Circars, the Deccan districts and Nellore and 6.70 lakhs to the remaining districts. The Collectors of Chingleput, North Arcot, South Arcot and Salem provided for a probable remission of 5.56 lakhs; but this appeared to the Board to be too high and was reduced to 1.59 lakhs with reference to the improvement in the season that had already taken place in consequence of the November rains. In the Northern districts, all of which except Nellore depend chiefly on the rains of the South West Monsoon, the rainfall was very deficient in September and October and in the first 2 weeks of November as shown below:-

(H. E. statement)
It will be seen that during October and the first half of November there was practically no rain at all except in Nellore.

(H. E. statement)

In the Deccan districts, the scanty rainfall was unprecedented except in 1876; and in consequence, large areas of dry lands had been left waste, notably in Bellary, and the standing crops both wet and dry, were reported to be withering or to have withered in parts of all the districts. In Nellore, the state of the water-supply in the irrigation works was extremely bad and the crop in the Penner delta was in a most critical state; the dry crops were also withering in the Northern and inland taluks. In the above state of things, remissions could be only estimated on the assumption that the deficiency in cultivation would not be made up, and that such crops on the ground as had not already withered in the affected taluks would die out or yield but a poor outturn. In the absence of a regular azmaish (inspection) which, to be useful, could not be made earlier than December, and while it was yet unknown whether any rain would fall and save the standing crops, the estimate of remissions for Shavi and partial loss of crops were of necessity mainly conjectural. At the time when the estimates were under the Board's consideration, the November rainfall which improved the condition of the Southern districts had extended only to Nellore (a coast district) but not to the ceded districts in the interior. Even in Nellore, the rains had

The Board's estimate of the crops in the districts of the Deccan is based on the assumption that the crops will be a poor outturn. This is based on the fact that the rainfall was very deficient in September and October and in the first 2 weeks of November.

only just begun to fall and it was yet uncertain whether they would be followed by further rain such as that which had effected permanent improvement in the Southern districts. In the peculiar circumstances detailed above, the Board considered it advisable to allow the Collector's figures to stand, but immediately after receipt of the intimation of rain having fallen in the affected districts, telegrams were sent to the Collectors concerned to report what reductions in their estimates of remissions were possible "owing to recent rains". The reduction of 8.80 lakhs intimated to Government in para 3 of Board's Proceedings No. 5429 Misc., dated 7th December 1896 was the result of the above reference.

5. As regards the Bellary district which is specially referred to by Government, the fact that the remissions estimated by the Collector were large, was noticed by the Board itself; but as shown in the statement appended to para 4 above there had been practically a complete failure of rains in September, October and in the first three weeks of November, during which season the early crops should mature. From the special season reports received from the Collector, it also appeared that agriculture was at a standstill and that crops were withering all over the district. The average rainfall of the district in November and December is very small and hardly sufficient, even if obtained, to make up in any degree for the marked deficiency in cultivation that had already occurred, and there was therefore every reason to anticipate particularly large remissions in this district. One-third of the dry holdings remained uncultivated and this, of itself, involved a probable remission of about 4 lakhs. As the crops all over the district were also reported to be withering, the Board did not interfere with the Collector's figures pending submission of his proposals for the grant of partial remissions on dry lands.

6. Proposals for the grant of remissions in the affected districts are being received and dealt with in the Settlement department, and the attention of that Dept will accordingly be invited to the instructions contained in para 9 of the Government Order.

7. Para 10 of the Government Order.

The excess in the probable remissions allowed for in the revised estimate on account of the present unfavorable character of the season was (34-6.75 or) 27.25 lakhs as stated in

Vide statement
appended to
para 3 of B.P.
433, d/20-11-96

para 3 above. The reduction in the demand adopted for the revised estimate, due to other causes, is thus (31.18- 27.25 or) 3.93 lakhs. The decrease is due partly to the fact that extension of irrigation and enhancement of water-rate were not expected to result in so large an increase as was anticipated at the time the budget estimate was framed; and partly to anticipated diminution in unauthorised cultivation and use of Government water &c.

The Board does not consider that abnormal relinquishments are likely to have taken place, as the season had not taken a decidedly unfavorable turn before the middle of July i.e. before the date fixed for presentation of relinquishments in the affected districts. As regards darkhasts, any statistics obtained before the submission of the Board's budget, must be imperfect as the setting-in of late rains might lead to large areas being taken up especially in the districts depending chiefly on the N.E. Monsoon, and as darkhasts and unauthorised occupation are in practice generally disposed of about the time of jamabandi, which does not commence earlier than December or January. As, however, Government desires an estimate to be made of the loss of revenue due to the excess of relinquishments over darkhasts, Collectors of all districts except Madras are requested to furnish a statement showing the extent and assessment of lands relinquished for the current fasli and darkhasted for up to the end of the current month.

8. Para 14 of the Government Order

The decrease in the anticipated collections, was due, not to any postponements beyond the official year actually ordered, but was, as indicated in the last clause of para 3 of Board's Proceedings No. 433, dated 20th November 1896 and in appendix A thereto the result of the adoption of re-

Percentage adopted at the time
of framing the budget estimate } 95.24 p.c.
Percentage adopted for the
revised estimate } 91.30 p.c.
Difference } 3.94 p.c.

reduced percentages of collections in the affected districts on account of anticipated slackness in collections. The net result for the whole presidency from this cause was a decrease of 3.94 per cent.

No definite orders regarding postponement of collections in the affected districts beyond the official year had been issued by the Board in the Settlement Department at the time of the submission of the revised estimates. Information regarding the amount of Revenue for the postponement of which orders have since been issued will be furnished by that Department.

9. With reference to the Budget Estimate for 1897-98 fixed by Government, the Board ventures to point out that the adoption for fasli 1307 of the normal demand, worked out for the purposes of the Provincial contract, involves the assumption that the Revenue

of that fasli		Fasli 1305	Fasli 1307	Govt. Estimate	Decrease
will show a					
falling-off	Chingleput	20.02	18.71		1.31
of from three	North Arcot	28.11	27.05		1.06
-fourths to	South Arcot	42.79	40.88		1.91
two lakhs of	Tanjore	60.29	59.57		
rupees as com-				Settle-	
pared with				ment increment	
fasli 1305	Trichinopoly	20.43	20.51	of faslis 1306	
even in dis-	Madura	26.89	25.72	and 1307	
tricts not af-	Tinnevelly	30.24	29.52		
ected by the	Coimbatore	29.86	29.16		
unfavorable	Salem	24.74	23.93		
season of the					

current fasli (1306). To make up for the large decrease in the de-

mand thus adopted, the collections have been fixed by Government at a uniform rate of 96 per cent of the demand. But the Board would in the first place point out that so

high a percentage was not obtained for the whole Presidency in any of the preceding 8 years. Moreover the Board would respectfully submit that the adoption of a uniform rate of collections for each District introduces a fruitful source of error, for even in favorable years, the percentages of collections attained in the several districts are not uniform and have actually ranged from 75 to 99 per cent according to local peculiarities. In framing

its estimates the Board has been in the habit of taking these variations into account, and it seems necessary to do so if the figures are expected to approximate the actuals that will be obtained in each district.

10. The Board much regrets that the Government should have felt constrained to animadvert upon the manner in which the estimates were submitted for its approval. In the foregoing proceedings the Board has explained the method on which the Board's ^{calculations} ~~consultations~~ were conducted, and it is hoped that in the light of these explanations, the Government will recognise the inapplicability of the censure which its order was apparently intended to convey. The main charges against the Board are that the Collectors' figures of remissions were not carefully scrutinized and that the amount of postponements of collections was not ascertained. As regards the first charge the Board has shown that, at the time when its estimates were framed, it was impossible to foresee the changes which the abnormal rains of the latter part of November and of the whole of December brought about in some districts, while the then state of the season appeared to render it impolitic to interfere with Collectors' estimates, which had presumably been framed upon the best data available. The figures of cultivation were, as far as possible, scrutinized in the Board's office. As regards postponement of collection beyond the official year it has been reported that no such orders had at that time been issued.

11. It may further be noted that the Accountant-General has in consultation with the Board and Government, since adopted revised figures for the Civil Budget Estimates, and in so doing has practically restored the figures which the Board submitted for the approval of Government. The several estimates are compared below:-

	Revised Estimate for 1896-97	Budget Estimate for 1897-98
Board's estimate excluding the Settlement increases disallowed by Government.	505.56	545.69

Government's Estimate as
fixed in the Government
Order

503.76

539.04

Government's Estimate as
now revised at the instance
of the Accountant-General.

506.00

545.04

understand

(True Extract)

Receives

Secretary.

To

All Collectors

The Secretary to Govt.R.D. MS.

Copy to Settlement Department

Copy to the Accountant-General.

Md.R.H.

*Who disposed of by the 1st A.C.
before the present time -*

1/3/2

c no 1109 of 1897

For orders

In the above current the Board of Revenue
submits a reply to the remarks of Govt.
contained in L.O no 750 dated 29-12-96.
In para 2 of the order it was
pointed out, by using the figures supplied
by the Board, that advance collections in
1895-96 on accounts of 1895-97 amounted
only to 2.62 lakhs and that the explanation
furnished for the difference of 6.30
lakhs between the revised estimate and the
actuals of 1895-96 - viz that it was due
mainly to advance collections - was
therefore incomplete. The Board now
shows that advance collections really
amounted to 6.22 lakhs. It deals with
the period of ^{the} three months April - June 1896,
and of the four months July - October 1896
separately. Considering them together as the
Govt. has done, the result will be as
shown below: -

		As worked out by the	
		Govt. lakhs	Board lakhs
1	Balance on 1st April 1896	21.45	21.45
2 (i)	Demand of April - June 1896	123.91	123.91
			.94
(ii)	July - October "	4.23	4.23
3	Total	149.59	150.58
4 (i)	Amount collected in April - October ..	144.22	144.56
(ii)	written off in do	.22	.22

Total	144.44	141.70
5. Nominal balance on 1st November 1896	5.15	0.75
6. Actual balance on do	2.53	2.53
7 Difference betw. 5 & 6 or advance collections	2.62	6.22

Comparing the two sets of ^{figures} accounts, it will be observed that there is a difference in items 2(i) and 4(i), which leads to difference in some other items. The ^{figures} in col 1 were all supplied by the Board; but the additional figure - .94 lakhs - ^{has been} brought to notice only just now. It is the difference between 7.00 lakhs - the balance at the end of June according to the D. C. B. statements for that month, and 0.02 lakhs - the figure as subsequently revised. The ^{Board's figure} difference in item 4(i) is marked out as follows:

Collections previously reported	144.22
Less - Excess collections made	
in April-June 1896	2.00
advance collections made	
in July-October 1896	1.00
Total	3.00
Portion of the ^{first item} advance adjusted towards arrears in July-Oct 1896	.34
Remainder	2.66
Net Amount shown by the Board	141.56

Now, if ~~either~~ the figures have been correctly marked out by the Board, the

advance collection of one lakh made in July - October 1896 should ~~have~~ have been allowed for in its revised estimate of collection to be made in the five months November 1896 - March 1897 or in its Budget estimate for 1897-98. This has not been done. Again if an excess collection of (2 lakhs ~~minus~~ 34 lakhs or) 1.66 lakhs were made in April - June 1896, it may be presumed that a like amount would be collected in excess of the demand in 1897-98 also. Yet no addition has been made to the estimate on this account. No conclusion therefore is that if the Board's estimate had been correctly prepared in the first instance, the figures now reported are incorrect, or that the estimates were not correctly prepared.

3. In paras 3-8 and 10 of the current the Board furnishes a reply to the following remarks of Govt: -

(i) Para 8 of L.O no 750 dated 29-12-96 - "The Govt. considers that this part of the subject (remissions) has not been adequately dealt with by the Board; no information has been furnished as to the amount of remissions assumed in preparing the budget estimate as likely to be granted in the current year, or as to the date on which collectors have framed their present estimates."

(ii) Para 9 - "But looking to the estimate first

proposed by the order of Bellary and accepted by the Board (10.38 lakhs) against a normal demand of 16.62 lakhs), the Govt. feels justified in drawing the conclusion that the Collector's figures have not been scrutinised as well as they should have been.

(iii) Para 10 — A fairly accurate estimate might have been made under the first two causes at least less darkhasto and greater relinquishments).

(iv) Para 13 — "The Board ^{however} furnishes no data on the subject (Postponement)". It is in para 3 of the current the Board ^{reports} state furnishes the the amounts of probable remissions allowed for in preparing the budget estimate for 1896-97; this information was required in when the Board's estimates were examined in the Office; but the omission was some how supplied. The figures now reported are therefore unnecessary. The real point at issue is why they were not supplied before, and to this there is no answer.

5. On the question ^{whether} ~~by~~ Collector's figures of the ~~probable~~ amount of probable remissions in the ^{past} current year were properly scrutinised, the Board remarks — "after describing the state of the season at the time the Board's estimates were prepared and the difficulty in arriving at correct figures" "The estimates of remissions for share and partial loss of crops

Para 4 of the current.

"were of necessity mainly conjectural." "In the peculiar circumstances detailed above, the Board considered it advisable to allow the Collector's figures to stand." ^{same} ~~the~~ state-ment is made in para 5 of the current as regards the Bellary district also. "One-third of the dry holdings remained uncultivated, and this, of itself, involved a probable remission of about four lakhs. As the crops all over the district were also reported to be withering, the Board did not interfere with the Collector's figures, pending so." It is clear from the above that in districts, in which the probable remissions were estimated at a high figure, the Board adopted the district figures; and on the general ground that correct estimates could not be framed ^{at} the time did not scrutinise them. Yet, it was necessary to do so, as otherwise Subordinate Officers in the districts might be induced to think ~~that~~ that they could grant remissions up to the amounts entered in the budgets. As to whether it was possible to examine the Collector's figures, the Board itself observes (para 10 of the current) "While the then state of the season appeared to render it impolitic to interfere with Collector's estimates, which had presumably been framed upon the best data available." What the Govt. observed was that these data were ~~supplied~~ not

obtained from Collectors and examined. At any rate they were not furnished to Govt. The question is not, as the Board apparently assumes, why it did not alter the district figures; but whether those figures were reasonable, and the Board was satisfied with them.

6. As regards the Bellary district, in regard to which some reasons are furnished, it appears that the probable remissions on the extent left ^{in the entire assessment revision} ~~in the entire assessment revision~~ were estimated at four lakhs. The demand on the remaining extent would then be (16.62 - 4.00 or) 12.62 lakhs; and the probable remissions (10.38 - 4 or) 6.38 lakhs. The estimate of probable dry remissions was thus 50 per cent of the full assessment. It should have been borne in mind that all the taluks of the district were not affected equally and that when percentage remissions are granted, there is generally a large extent on which no remissions are granted or the remissions ~~do not~~ exceed 25 per cent. The estimate in any case was high and such as should have been called in question. The Board's reply to the remarks of Govt. on the subject leaves the matter, it is submitted, where it was.

7. As regards relinquishments and darkhats ~~in this~~ with reference to their effect on the extent of occupied area and consequently ^{on the amount of} the demand, the explanation given in the latter part of para 7 of the current may be

Para 5 of the current.

accepted; but it would have been better if it had been furnished along with its estimate. 8. As regards postponements, the Board states that no definite orders had been passed at the time ~~by the~~ in the Settlement Dept for forming collections beyond the official year & that the larger balance which was estimated as likely to be outstanding at the end ^{of the year} was to result from slackness of collections. This was not clearly stated ^{before} the only sentence referring to this being "The probable collections out of the above demand ^{have} ~~have~~ been fixed with due regard to the state of the Season in the several districts". This might mean postponements or slackness in collections. By the way, it is not clear why the collections should be slack. Steps will be taken ^{specifically} in the affected districts, to collect such revenue ^{only} in regard to which neither remissions, nor postponements are considered necessary. If no doubt the ryots will not willingly pay their kists promptly, but if the Taluk Officers exert themselves, there is no reason why a large balance should be outstanding. In the two northern ~~districts~~ ^{four} and the ~~two~~ ^{four} Beas and districts, the amount to be collected in November 1896 to March 1897 is 62.73 lakhs, of which 17.92 lakhs or 28 per cent are expected to be outstanding. This appears to be ~~a~~ very high, and yet

cols 6 & 7 of Statement no
I printed as page 12
of 10 Financials 16
2-197

There was no explanation beyond that contained in the sentence quoted above.

9. In L.O. No 750 dated 29-12-96 such remarks as were called for by the want of adequate information on the several points were made. But nothing was stated as to the form in which the Board's report was submitted. In ordinary years when the revised estimate differs but little from the budget estimate, a brief report would be sufficient. But when a fall from 530 to 505.56 ^{lakhs} was anticipated, it was necessary to compare the two figures in detail in the manner shown in paras 3-17 of L.O. No 750 dated 29-12-96. This was not done by the Board, but had to be done in the Govt. office at considerable disadvantages.

10. In para 10 of the current, the Board thinks that Govt. intended to convey a censure, and that in the light of its explanation furnished in the current it should recognize that the censure was not applicable. It is submitted that Govt. ~~did~~ did not intend to convey any censure to the Board, and that the defects pointed out by Govt. have ^{not} been fully explained.

11. In para 9 of the current, the Board proceeds to criticize the principles on which the Govt. Office prepared the budget estimate for 1897-98. The first point is that

9

the average demand worked out for the Provincial Contract was adopted for fiscal 1307 instead of that of the very favourable year fiscal 1305. No reason ^{for the} assigned for the course adopted is ~~given~~ ^{given in} para 21 of L.O. No 750 dated 29-12-96 as follows:—

"Seeing that a portion of the demand will become realisable in January—March 1898 and knowing ~~nothing~~ ^{nothing} as respects of the next South-west and North-east monsoon, it appears ^{to Govt.} unsafe to fix the demand higher than the normal (i.e. average) demand." This

May 21/97 principle, it is submitted, ^{is} correct. If the figure adopted as the normal demand is incorrect in any particular, it is open to the Board to point it out.

12. The next point is that 96 per cent of the demand was adopted in the Govt. Office as the probable collections, seeing that the highest figure yet reached was 95.3 only. The figures on the margin show that the percentage of collections has been steadily increasing with the attention paid to the duties by the Board. Hence the assumption that in 1897-98 the percentage will rise to 96 is not unreasonable. No difference between it and the figure reached in 1895-6 is only .7 while the difference between the figures in that year and ⁱⁿ the one preceding it was .9.

1893-4	93.7
1894-5	94.4
1895-6	95.3

13. The Board must object to the collections being estimated at this rate for all districts, as the percentages vary from district to district. This is true to some extent, but the percentages attained in different districts ^{are} ~~are~~ ^{readily} ~~not~~ available in the Govt. Office. This there may be variations in particular districts, due to this cause. It is submitted that as regards the total collections for the Presidency there can be no error.

14. Finally, there is no authority for the Board's statement (para 9 of the current) "To make up for the large decrease in the demand thus adopted, the collections have been fixed by Govt. at a uniform rate of 96 per cent of the demand."

KD
7/2/97

12/2/97

been steady and
lakhs. Deducting this from
the collections anticipated

8/2/97

The Hon. Mr. Goss, C.I.E

I think the order the Prop
with the word "defective"
was made. It is impos-
sible to argue with the
RD, especially after the
figures have been finally
settled & cannot be
altered. If we enter an
such argument, I don't
see where we are to stop.

1.4.97

12/2/97

Read C.O. No. 1109 of 1897.
G.O. No. 1775 of 2 April 1897.
The Govt. ^{had no} disclaimer
all intention to have conveyed
any censure by the remarks
contained in G.O. No. 758 dated
29-12-96. When it was antici-
pated that the revised
estimate for 1896-97 would
fall far short of the Budget
estimate for the same year,
it was necessary, for the
information of Govt., to com-
pare the ^{estimates} ~~figures~~ in detail
as shown in para 3-17 of the
Govt. order. The Govt. intended
to point out to the Board that
this was not done and that
the information supplied
was, in many respects, de-
fective. With these obser-
vations the Govt. will
proceed to pass a few re-
marks on the Board's Profs
read above.

13. The Board merit objects to the estimates being estimated at this rate for all districts, as the percentages vary from

and found that Adangue Collect. ions in 1895-96 on account of 1896-1897, could have amounted only to Rs. 6.2 lakhs. The Board points out that the correct figure was Rs. 6.22 lakhs, and that the difference between it and the figure worked out by the Govt. was due to (1) the dividend of the three months April - June 1896 being subsequently raised by Rs. 94 lakhs (2) excess collections of 1.66 lakhs made in those three months excluding the amount adjusted towards arrears and (3) advance collections of one lakh made in July - October 1896 on account of the subsequent month. The Govt. observes that this information was not previously supplied, and that if the figures now reported are correct, the Board's estimates could not have been prepared

been stated in the Budget
lakhs. Deducting this from the total anticipated

October 1896 should have been allowed for in the revised estimate of collections in the four months November 1896 to March 1897, or at least in the Budget estimate for 1897-1898. This has not been done. Again, seeing that excess collections of 1.66 lakhs were made in April - June 1896, it may reasonably be expected that a like amount will be collected in excess of the demand in 1897-1898. Also, for no addition has been made to the Budget estimate on this account.

3. Para 3 of the Board's Profs. The information furnished in this para in regard to the amount of probable revisions allowed for in preparing the Budget estimate for 1896-97 is no longer required. The Board has not explained why it was not supplied before - which is the real point at

13. The Board merit objects to the
estimates being estimated at this rate for

that it accepted the Collector's
estimates of remissions without
any alteration on the ground
that correct estimates could
not be framed at the time.
The Board itself admits (Para
40 of its Prop) that the Col-
lector's estimates were pre-
sumably framed upon the
best data available, and
the Govt. merely remarked
that these data were not
obtained from them and care-
fully scrutinized in the Board's
office. It need hardly be
pointed out to the Board
that such scrutiny was ab-
solutely necessary to prevent
subordinate officers in the
Districts being induced to
believe that they could
grant remissions up to
the amounts entered in the
Budget.

5. Para 5 of the Board's
Prop. In regard to the

remissions anticipated by

been steady and
lakhs. Deducting this from
the Collector's anticipated
remissions, the amount of
percentage remissions an-
drop lands would be
10.38 - 15 or 6.38 lakhs.
This is about 50 per cent
of the normal demand minus
the assessment on the extent
left waste, i.e. 16.62 - 4
or 12.62 lakhs. This high
percentage should have in-
duced the Board to challenge
the correctness of the Collector's
estimate, seeing that all the
talukas of the district were
not affected equally at the
time.

6. Para 8 of the Board's
Prop. The Board state
that res. orders had been
passed in the Settlement
Department at the time of
its report postponing col-
lections beyond the office
year, and that the larger
balance estimated to be
outstanding.

13. The Board merit objects to the
collection, was estimated at this rate for

ness of collections. This point
should have been clearly stated
before and was not.

7. Para 9 of the Board's Prop.

The Govt. does not accept
the Board's contention that the
Budget estimates for 1897-98
should be framed with refer-
ence to the demand of the
very favorable year - 1305.

As already observed
by Govt. (Para 21 of G.O. No.
758, dated 29-12-96), it is
unsafe to frame an estimate
with reference to any but the
normal or average demand.
If the figure adopted by
Govt. as the normal demand
is incorrect, it is open to the
Board to point out in what
respect the figure requires
revision.

8. The Govt. does not
consider that 96 per cent
of the demand is too high a
percentage, seeing that the
percentage of collections has

been

1893-94	93.7
1894-95	94.4
1895-96	95.3

been steady ^{few} the past several years.

9. The Board's remark
that the estimate of collections
in individual districts should
be based on the percentages
of collections attained in those
districts is correct. But the
percentages were not available
in the Govt. Office, when the
Budget estimate for 1897-98
was revised. This does not,
however, affect the total
collections for the Presidency.

10. There is no authority
for the Board's statement
(Para 9 of its Prop.) that to
make up for the large
decrease in the demand
the Govt. fixed the Collec-
tions at a uniform rate
of 96 per cent.

17/1/97

To the Board of Rev (S. R.) No. 15-47

not received from
permanent
24/3/97

