

Revenue (1897) Department.

4000
ROUTINE SERIES.

G.O., No. 2117

DATED 27th April

[Despatch Abstract.]

Consent to the 13th of Dec. 1897. For: F. J. J. J. J.
According to particulars relating to the Budget
Estimate under I. Land Revenue Collection
for 1897-98 as corrected up to date.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras. FINANCIAL.



Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 317, 6th April 1897.

G.O. Misc no 2117 of 27th April 97.

communicated to the
Board of Revenue (Land Revenue).

APRIL.

[Signature]

[Handwritten note: 25-4-97]

To
31st B. of Revue (Land Revue) no. 20-4-97

Budget Estimate.

Recording particulars relating to the — under I. Land Revenue Collections for 1897-98 as corrected up to date.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 667, Financial, dated 6th September 1895.

ABSTRACT.—Paragraphs 5 and 6. Calling upon the Board of Revenue to investigate and report the causes of the steady and continuous increase under *I. Land Revenue* receipts.

G.O., No. 663, Financial, dated 5th October 1896.

ABSTRACT.—Recording proceedings showing the causes of the increase under *I. Land Revenue*.

G.O., No. 16, Financial, dated 8th January 1897.

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

G.O., No. 149, Financial, dated 15th February 1897.

ABSTRACT.—Authorising the Accountant-General to carry out certain alterations in the Land Revenue estimates in consequence of the reduction of village cess from fasli 1307.

READ—also the following papers:—

Telephonic messages from the Accountant-General and the Board of Revenue (Land Revenue), dated 8th March 1897.

Board's Proceedings (Land Revenue), Mis. No. 853, dated 8th March 1897.

Telephonic messages to and from the Board of Revenue (Land Revenue), dated 11th and 12th March 1897.

Memorandum, No. 639, Financial, dated 12th March 1897.

Statement from the Board of Revenue, dated 22nd March 1897.

Board's Proceedings (Land Revenue), Mis. No. 1262, dated 5th April 1897.

ABSTRACT.—Forwarding an abstract of the Land Revenue estimates as corrected up to date, with a Memorandum showing the effect of the changes in the estimates of the famine districts and the details of the calculation by which the estimated Government assignments for village service for the year 1897-98 have been arrived at.

MEMORANDUM.

Ganjām.—The gross demand of fasli 1305 (1895-96) under I. Land Revenue

	Wet lands.	Extent. ACRES.	Assessment. RS.
* Wet waste and shavi		33,930	95,701
Remission of full assessment on wet lands which yielded an outturn of 2 annas and under	Rain-fed lands.	31,150	93,383
Waste and shavi		19,816	31,362
Outturn below 2 annas		12,489	19,225
50 per cent. of the assessment on lands which yielded between 2 and 4 annas..		7,340	5,270
25 per cent. of the assessment on lands which yielded between 4 and 6 annas..		3,559	1,373
Total			2,46,314

including the sub-heads other than Ordinary Revenue) amounted to 14.17 lakhs. Owing to the unfavourable character of the season of the current year and the consequent failure of crops on wet and rain-fed lands, the probable remissions for fasli 1306 (1896-97) were estimated at about 2½ lakhs. Allowing for diminution in water-rate and miscellaneous cultivation also, the net probable demand for the fasli was fixed at 11.48 lakhs, of which over 10 lakhs were to have fallen due between November 1896 and March 1897.

Only Rs. 5,88,000 † were expected to be collected before the close of the official

year owing to the suspension of issue of coercive processes for the realization of the kists

due on the marginally-noted zamindari estates ‡ and of the revenue due on wet and rain-fed lands in ryotwari villages. Adding

to this the collections made up to October 1896 (3.61 lakhs), the revised estimate for the district was fixed at 9.49 lakhs.

2. **Vizagapatam.**—The gross demand of fasli 1305 was 16.33 lakhs. In view of the deficiency of rainfall and consequent failure of wet crops and diminished miscellaneous revenue, it was anticipated that the demand of fasli 1306 would be only 13.39 lakhs or show a decrease of nearly 3 lakhs as compared with fasli 1305. The total assessment on ryotwari wet lands is only Rs. 3,37,231, of which 2½ lakhs § were expected to be remitted. The dry

crops had yielded a fair outturn before the commencement of the north-east monsoon, and this accounts for the omission to make any allowance for remission on dry lands. Out of the total estimated demand for the fasli year, 9.46 lakhs were to have fallen due in the five months, November 1896 to March 1897. The realization of the assessment on wet lands in

all the three Government taluks having been ordered to be suspended pending jamabandi, the probable collections || of the five months were taken at 7.50 lakhs, which added to the actuals of the seven months, April to October 1896 (5.59 lakhs), make up a total of 13.09 lakhs.

3. **Gōdāvari.**—The delta taluks were affected by the floods of August 1896, while the crops in the upland taluks and the agency tracts yielded an average or a low outturn in parts owing to deficiency of rainfall. The remissions for loss by floods and for failure of crops in the agency tracts were estimated at 2 lakhs; and in the upland taluks the collection of the February and March kists was not pressed. The net

demand for fasli 1306 was estimated at 54.90 lakhs, of which 49 lakhs were expected to fall due between November 1896 and March 1897. The probable collections ¶ of those months were fixed at Rs. 44,16,000 which, added to the actuals of the seven months, April to October 1896 (7.57 lakhs), make up a total of 51.73 lakhs.

4. **Cuddapah.**—The outturn of wet crops in the taluks of Kadiri, Rāyachōti and Vayalpad was affected by the deficiency of water-supply, while the dry crops fared ill in Cuddapah, Jammalamadugu, Proddatur and Pulivendla. The time for the submission of proposals for the grant of dry remissions having been extended to the end of March, the probable falling off in the revenue of fasli 1306 was roughly estimated at 4 lakhs, made up of dry remissions to the extent of 2½ lakhs, wet remissions to the extent of one lakh and diminished water-rate and miscellaneous revenue by half a lakh. The net demand for the fasli year was taken at 17.40 lakhs, the whole of which would ordinarily have fallen due within the official year. But, owing to the postponement of the December kist throughout the district and of the January kist in the four taluks of the northern section which was sanctioned in Board's Proceedings, Mis. No. 6068, Settlement, dated 30th November 1896, and No. 2, Settlement, dated 1st January 1897, in view of the late commencement of dry cultivation

under the north-east monsoon, 6.15 lakhs will not be demanded up to April 1897. Of the remainder, viz., 11.25 lakhs, 10.15 * lakhs were expected to be collected; adding to this the collections made up

to October 1896 (1.02 lakhs), the revised estimate for the year was fixed at 11.17 lakhs. But it is doubtful if this latter figure would have been reached in view of the stringent instructions issued in Board's Proceedings, No. 172, Settlement, dated 22nd February 1897, and No. 211, Settlement, dated 10th March 1897, directing the suspension of collection of the dry kists in the Cuddapah, Jammalamadugu, Pulivendla and Proddatur taluks pending final decision as to the tracts for which dry remissions should be granted.

5. **Anantapur.**—The gross demand of fasli 1305 was 12.18 lakhs, of which Rs. 12,000 represent the amount to be allowed for as fixed remissions and beriz deductions. Owing to (1) the anticipated diminution in miscellaneous cultivation

and water-rate and (2) the grant of wet and dry remissions which were estimated at Rs. 2,17,000 and 3,31,000 † respectively, the net current demand would be only 5.81 lakhs, of which Rs. 2,90,000 (consisting of two kists or half the revenue of the fasli)

‡ G.O., No. 354, Revenue, dated 24th July 1896, according to the revised ‡ kistbandi were to have fallen due within the official year; and allowing for a closing balance of about 25 per cent. of this demand, Rs. 2,23,000 were expected to be realised between November 1896 § and March 1897. This last-mentioned figure, added to the collections up to October 1896, makes up a total probable collections of 2.64 lakhs for the whole year.

6. **Bellary.**—The gross demand of fasli 1305 was Rs. 17,32,000, of which Rs. 32,000 were expected to be remitted in fasli 1306 as fixed remissions and beriz deductions. Allowing for diminution in miscellaneous cultivation and for a possible season remission of Rs. 7,65,000 on lands which were left waste and the crops on which had withered or yielded a low outturn, the net demand for fasli 1306 was estimated at Rs. 9,07,000, of which Rs. 7,94,000 (consisting of the entire revenue of some taluks and of three-fourths of the revenue in others) were to have fallen due in the five months, November 1896 to March 1897. Allowing a margin of over one-third of the demand as the closing balance of the year, Rs. 5,14,000 were expected || to be realised in those months. Adding to this the sum of 2.40 lakhs collected before November 1896, the total probable collections for the year were fixed at 7.54 lakhs.

§ Actual collections made between November 1896 and January 1897. 2,000

Actuals of the first kist month February 1897 98,000

† The total assessment of dry lands is Rupees 5,36,000

‡ G.O., No. 354, Revenue, dated 24th July 1896.

§ Actual collections made between November 1896 and January 1897. 2,000

Actuals of the first kist month February 1897 98,000

|| Actual collections of the four months November 1896 to February 1897. 3.54

7. *Kurnool*.—The gross demand of the district excluding fixed remissions and beriz deductions was estimated at 17 lakhs. Proposals for the grant of dry remissions not having been received from the Divisional officers, 2.40 lakhs were roughly expected to be remitted in the year. The net demand for fasli 1306 was thus estimated at 14.60 lakhs, the whole of which falls due within the official year. Pending final determination of the amount of dry remissions to be granted, the Board in the Settlement department has directed the suspension of collection of kists on dry lands (which form the bulk of the holdings in the district, the assessment on the wet lands being only 1.82 lakhs), 5.12 lakhs had been collected up to January 1897, and 3.70 * lakhs were expected to be paid in February and March 1897 after allowing for a

* Actual collections of February 1897, 2.43 lakhs.

closing balance of over 5 $\frac{3}{4}$ lakhs. 1.04 lakhs were realised before November 1896 and the total probable collections for the whole year therefore amounted to 9.86 lakhs.

8. *North Arcot*.—The probable net demand of fasli 1306 was estimated at 26.25 lakhs after allowing for a season remission of 1.03 lakhs and for an anticipated falling off in water rate, &c., to the extent of 1.15 lakhs. Of this demand, 21.90 lakhs would have fallen due before the close of the official year but for the postponement of the December kist in the North Palar taluks (2.55 lakhs) to April. Of the reduced demand of 19.35 lakhs, 6.86 lakhs had been realised in the three months, November and

December 1896 and January 1897, and 11.46 lakhs † more were expected to be collected in February and March, leaving a balance of over 1 lakh at the end of the year. Adding the collections made up to October 1896 (6.39 lakhs), the revised estimate for the year was fixed at 24.71 lakhs.

REVISED ESTIMATE FOR 1896-97.

9. Taking the Presidency as a whole, the probable net demand of fasli 1306 was estimated at 528.74 lakhs, after allowing for a season remission of 33.07 lakhs and a falling off in water-rate and miscellaneous cultivation to the extent of over 3 lakhs. Of this amount, 405.95 lakhs were expected to fall due between November 1896 and March 1897, after allowing for a postponement of 8.70 lakhs in Cuddapah and North Arcot and including the net increase of 10.96 lakhs expected from the change of kistbandi in Anantapur and Tanjore. Adding to it the balance outstanding on 1st November 1896 (2.53 lakhs), the total realizable demand was 408.48 lakhs. A sum of 136.20 lakhs had been realized in the three months, November and December 1896

and January 1897, and Rs. 236.15 † more were expected to be paid up in February and March 1897, making a total probable collection of 372.35 lakhs for the five months. Adding to this, the collections made up to October 1896 (147.22 lakhs) the total probable collections for the whole year amounted to 519.57 lakhs. Deducting 23.15 lakhs on account of Government assignments for village service establishments, the revised estimate for the current year was fixed at 496.42 lakhs. The decrease as compared with the sanctioned estimate is explained in the remarks column of the abstract of the Land Revenue estimates.

BUDGET ESTIMATES FOR 1897-98.

10. The probable opening balance and the amount of revenue postponed in Cuddapah and North Arcot make a total of 43.70 lakhs. Adding the portion of the demand of fasli 1306 which will fall due in the three months, April to June 1897, viz., 109.86 lakhs, the total demand of the three months comes to 153.56 lakhs. The probable current demand of fasli 1307 is estimated at 561 lakhs, of which 447.38 lakhs will fall due within the official year. The total demand for the official year thus comes to 600.94 lakhs, of which 576.40 lakhs are expected to be collected and Rs. 57,000 written off, leaving a balance of 23.97 lakhs at the close of the year. Deducting 21.70 lakhs on account of Government assignments for village service, the budget estimate has been fixed at 554.70 lakhs.

3. The calculation by which the probable Government assignments for the official year 1897-98 has been arrived at is shown below :—

Total demand of the first three months including the opening balance, the whole of which is expected to be realized before the close of the year	153.56 A
Deduct—	
(i) The portion relating to permanently-settled estates and shrotriem jodi	22.56
(ii) Estimated demand of Madras and of the portions of Malabar to which the Cess Act has not been extended.	1.95
(iii) Revenue from Miscellaneous items not liable to village cess	2.00
Total deduction ..	26.51 B
Remainder (A — B) ..	127.05 C
Add—	
(i) Difference between the quit-rent and full assessment of minor inams	7.18
(ii) Season remissions relating to the demand of the three months	5.21
(iii) Estimated beriz deductions	1.29
Total ..	13.68 D
Total amount liable to cess (C + D)	140.73 E
Cess at 8 pies in the rupee	5.86 F
Probable demand of the nine months, July 1897 to March 1898	447.38 P
Deduct—	
(i) Permanently-settled and shrotriem jodi	38.36
(ii) Estimated demand of Madras and parts of Malabar to which the Village Cess Act has not been extended ..	14.48
(iii) Revenue from miscellaneous items not liable to village cess	6.00
Total ..	58.84 Q
Remainder (P — Q) ..	388.54 R
Add—	
(i) Difference between the quit-rent and full assessment of minor inams	57.28
(ii) Season remissions relating to the demand of the nine months	5.14
(iii) Beriz deductions relating to the demand of the nine months	7.96
Total amount to be added ..	70.38 S
Total demand liable to village cess (R + S)	458.92 T
Cess at 7 pies in the rupee on the probable collections estimated at 94.64 per cent. of the above demand	15.84 U
Total amount of Government assignments for village service for the entire year (T + U)	21.70

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

MADRAS—REVENUE AND RECEIPTS.

I.—LAND REVENUE.

	Detailed Account Number.	Budget Estimate for 1897-98.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Accounts of 1895-96.
SHARED.					
Ordinary revenue	IA	553.56	493.82	536.24	531.09
Sale of Government estates	...	27	29	...	68
Sale-proceeds of waste lands and redemption of land tax	...	20	1.50	1.13	18
Rents, etc., of fisheries	...	...	16	10	13
Miscellaneous	IB	67	65	53	57
TOTAL SHARED		554.70	496.42	538.00	532.65

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

	Budget Estimate for 1897-98.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Accounts.		
				1895-96.	1894-95.	1893-94.
Balance outstanding at the beginning of the official year.	35.00	21.45	23.19	24.50	29.06	53.62
Gross Land Revenue Demand of the corresponding fasli year.						
I. Assessment on holdings						
Dry	187.80	188.00	184.03	188.44	184.03	181.52
Wet	226.27	223.90	231.34	223.91	230.59	225.52
South Canara (a)	14.00	14.00	13.96	14.00	13.96	13.93
	(e) 428.07	425.90	429.33	(d) 426.35	(c) 428.58	(b) 420.97
II. Second crop assessment						
III. Water-rate on dry lands	(h) 28.04	(g) 25.15	23.89	(f) 27.22	17.45	20.41
IV. Miscellaneous—						
(i) Jodi and quit-rent on Minor Inams including Revenue from Village Service Inams which has been amalgamated with Land Revenue since fasli 1304	23.16	23.16	23.09	23.16	23.09	12.65
(ii) Water-rate charged on Minor Inams	11.20	(j) 10.60	11.08	(i) 11.36	10.63	10.87
(iii) Water-rate on whole Inam and Zamindari villages	8.70	8.70	9.11	(i) 8.90	7.22	6.82
(iv) Revenue from lands cultivated but not included in the Jamabandi	6.00	(j) 5.53	5.71	6.05	5.71	5.87
(v) Revenue from cultivation of poramboke lands	3.10	(j) 3.00	3.11	3.22	3.11	3.02
(vi) Tree Revenue	3.50	3.60	5.24	(k) 3.71	5.24	4.61
(vii) Commission on private estates under Government management	.90	.90	.93	.84	.93	.91
(viii) Charge for water on lands irrigated without permission	.90	.80	.88	.95	.88	.76
(ix) Rent on islands situated in rivers	2.88	2.88	2.34	(l) 2.88	2.34	2.34
(x) Other items	4.58	4.59	4.27	4.59	4.31	4.30
TOTAL OF ITEM IV	64.92	63.76	65.76	65.66	63.46	52.15
V. Peashkash of permanently-settled estates and shrotriem jodi	57.25	(n) 57.25	57.77	(m) 57.38	57.75	57.74
Total carried forward	578.28	572.06	576.75	576.61	567.24	551.27

EXPLANATORY REMARKS.

REVISED ESTIMATE, 1896-97.

The large decrease of 41.58 lakhs in the revised as compared with the sanctioned estimate for 1896-97 is due to the famine, which declared itself about November 1896. The variations are explained below:—

Districts.	Remissions in ordinary years (for comparison).	Estimated famine remissions		Postponement of ryotwari kists from December 1896 and January 1897 to April 1897.	Slackness of collections due to the suspension of the issue of coercive processes.	Total decrease (columns 4 to 6).
		In Fasli 1306.	For the nine months ending March 1897.			
1	2	3	4	5	6	7
Ganjam	20	2.30	2.30	...	2.19	4.49
Vizagapatam	20	2.30	2.30	...	1.11	3.41
Anantapur	63	4.85	2.43	...	.31	2.74
Bellary	42	7.23	6.33	...	2.29	8.62
Kurnool	15	2.25	2.25	...	4.92	7.17
Cuddapah	38	3.12	3.12	6.15	.21	9.48
Other districts	4.77	4.27	* 4.00	† 2.55	* 3.09	9.64
Total	6.75	26.32	22.73	8.70	14.12	45.55

* Relates mostly to Gódvári, Kistna and North Arcot.

† Postponed in North Arcot.

Add—Decrease due to fluctuations in the revenue from water-rate and miscellaneous cultivation in the affected districts ... 3.30
Decrease due to the advance collections expected to be made on account of the kists falling due in April and May 1897 being smaller than those adjusted in April and May 1896 out of similar payments made in 1895-96 ... 2.94
Amount of anticipated increase by the introduction of re-settlement in Gódvári which did not accrue in the year 75
Decrease due to the change ‡ of kistbandi in Anantapur ... 2.90
Deduct—Increase due to the change of kistbandi in Tanjore ‡ ... 13.86
Net decrease ... 41.58

‡ The instalments of Land Revenue collections, which were spread over eight months in the Tanjore District, were assimilated to the kistbandi of four equal instalments obtaining in the remaining districts. They now begin in January and end in April (G.O., No. 221, Revenue, dated 29th May 1896), so that three-fourths of the Land Revenue of the districts for a fasli fall due within the official year, against about one-half as in previous years.
In Anantapur the kist months were originally December to March, but under G.O., No. 354, Revenue, dated 24th July 1896, the instalments commence only in February, so that only half as against the entire revenue of the district for the fasli year falls due within the corresponding official year.

BUDGET ESTIMATE, 1897-98.

As a consequence of the remissions, postponements, &c., referred to above, the estimated receipts of the ensuing year show an abnormal increase of 16 lakhs as per particulars given below:—

Amount of ryotwari kists which fell due in December 1896 and January 1897 and the collection of which has been postponed to April 1897 ... + 8.70
Anticipated prompt collections represented by the difference between the estimated opening and closing balances of the year ... + 11.03
Portion of the famine remissions of fasli 1306 which relates to the three months April to June 1897 (1897-98) ... 3.59
Net Variation ... + 16.14

(a) Represents assessment on holdings in South Canara, &c., for which details of Dry and Wet are not available.
(b) Includes the increase of revenue due to the introduction of new Settlement in Bellary (43) and Tanjore (12.24); subject, however, to the deductions shown under VII (ii) below, owing to the new settlement rates being introduced gradually.
(c) Includes the increase due to the introduction of re-settlement in Trichinopoly (4.24) to extension of cultivation (1.82) and to the transfer of lands from Inam to Government (1.29).
(d) 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 the 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.
(e) An increase in the assessment of holdings for fasli 1307 (1897-98) is anticipated from the extension of irrigation under the Periyar Project channels and the re-transfer of lands from dry to wet in the Gódvári and Kistna districts.
(f) Increase as compared with 1894-95 due partly to the favourable season and to the enhancement of the water-rate in Gódvári and Kistna, and partly to the lands transferred from wet to dry—vide note (d) above—having been irrigated with Government water.
(g) Decrease expected in the revenue from second crop assessment and water-rate in the affected districts.
(h) Increase as compared with 1895-96 due to the anticipated extension of irrigation in Ganjam, Gódvári, Kistna and Madura.
(i) Increase due to the levy of enhanced water-rate in Gódvári and Kistna.
(j) Decrease due to the anticipated fluctuations in the affected districts.
(k) Decrease due to the transfer to Forests of the revenue from trees on unreserved lands over which the Forest officers exercise supervision.
(l) Increase due to the enhanced rents secured on behalf of Government owing to the formation of new accretions and to keen competition among the bidders at the sales held for a term of five years commencing from fasli 1305.
(m) 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.
(n) Decrease as compared with 1895-96 due, mainly to the exclusion of the portion of the revenue payable by Sultan Musa Ali Raja of Cannanore which is due on the Laccadive Islands, and the collections of which have been directed to be credited to tributes from Native States.

MADRAS—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. 1A.—LAND REVENUE—Ordinary Revenue—*contd.*

	Budget Estimate for 1897-98.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Accounts of		
				1895-96.	1894-95.	1893-94.
VI. Total gross Land Revenue demand items I to V	578.28	572.06	576.75	576.61	567.24	(o) 551.27
VII. Deduct--remissions--						
(i) Season Remissions { Ordinary { Famine	(p) 6.76 ...	(p) 6.75 26.32	6.75 ...	5.96 ...	9.14 ...	3.45 ...
(ii) Increment remissions (allowed on gradual introduction of new settlement rates)	.86	1.56	2.56	2.82	4.56	5.07
(iii) Other fixed remissions	1.51	1.51	1.55	1.50	1.55	1.54
(iv) Beriz deductions	9.25	9.25	9.61	9.35	(q) 9.61	13.46
TOTAL REMISSIONS	18.38	45.39	20.47	19.63	24.86	23.52
VIII. Net Land Revenue demand	559.90	526.67	556.28	556.98	542.38	527.75
Deduct or Add for variations between the fasli and official year's demand	- 3.80	+ 3.48	+ 1.00	- 2.61	(r) + 11.48	(r) - 25.08
Add net increase due to the change of kistbandi in Tanjore and Anantapur	...	+ 10.96	...	...	...	...
IX. Net demand for the official year	556.10	541.11	557.28	554.37	553.86	502.67
X. Total demand including the opening balance	591.10	562.56	580.47	578.87	582.92	556.29
Deduct or Add, as the case may be, portion of the net realisable demand, the collection of which has been postponed beyond the official year	+ 8.70	- 8.70	...	...	...	...
XI. Net demand	599.80	553.86	580.47	578.87	582.92	556.29
XII. Actual or estimated collections (Ordinary Revenue)	553.56	493.82	536.24	531.09	534.09	527.15
(a) Deduct advance collections made or expected to be made in the year	- 3.00	(s) - 3.00	...	- 5.94	- 5.26	- 5.66
(b) Add advance collections of previous years adjusted in the year	+ 3.00	+ 5.94	...	+ 5.26	+ 5.06	+ 6.01
(c) Add also amount transferred as Government assignment to the village service fund (t)	(v) + 21.70	(u) + 23.15	(w) + 21.02	+ 25.23	+ 18.93	(t) ...
(d) Add irrecoverable years written off	+ .57	+ .35	+ .42	+ .57	+ .57	+ .80
(e) Other adjustments	...	- 1.40	(w) + 1.91	+ 1.21	+ 4.43	- 1.07
Total adjustments	+ 22.27	+ 25.04	+ 23.35	+ 26.33	+ 24.33	+ .08
XIII. Total amount collected, adjusted or written off out of the demand	575.83	518.86	559.59	557.42	558.42	527.23
XIV. Percentage of item XIII to item XI	96.0	93.7	96.4	96.3	95.8	94.8
XV. Balance outstanding at the end of the year (Item XI minus Item XIII)	23.97	35.00	20.88	21.45	24.50	29.06

DETAILED ACCOUNT No. 1B.—LAND REVENUE—Miscellaneous.

	Budget Estimate for 1897-98.	Revised Estimate for 1896-97.	Budget Estimate for 1896-97.	Accounts of 1895-96.
SHARED.				
Process service fees	32	30	35	31
Fines and forfeitures of Revenue Courts	26	26	02	01
Receipts from quarries and minor mineral products	09	09	03	05
Rents of railway class C land			05	04
Receipts of the Survey department			08	16
TOTAL, SHARED	67	65	53	57

EXPLANATORY REMARKS.

(c) The figures shown against item VI exclude the demand of miscellaneous items of land revenue, the collections of which are credited to sub-heads other than Ordinary Revenue.

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

(g) The decrease as compared with 1893-94 is due partly to the discontinuance of the old system of paying a fixed contribution out of the demand to the credit of the village service fund and the substitution of the payment out of land revenue collections of an amount equal to the village cess receipts and partly to the amalgamation of the difference between the assessment and jodi, on resumed village service inams with the assessment on rovtwar holdings.

(9) The large variation shown under 1893-94 is due partly to the decrease in the demand of the three months—April to June 1893—of fasli 1302 (which was an unfavourable year) as compared with the demand of April to June 1894 comprised in fasli 1303 and partly to the fact that the settlement increase which accrued in fasli 1303 in the Tanjore district was ascertained and included in the demand only after the close of the official year 1893-94. The latter cause accounts for the variations shown under 1894-95.

(s) Decrease due to the anticipated falling off in advance payments in the affected districts.

(t) In view to utilise the surplus that stood to the credit of the village service fund at the end of 1892-93, the collection of village cess was suspended during fasli 1303 (1893-94); and after the passing of the new Village Cess Act IV of 1893 the revenue from village service inams was amalgamated with ryotwar and miscellaneous revenue, and an amount equal to the actual receipts under village cess is being paid out of land revenue collections to the credit of the village service fund since fasli 1304 (1894-95).

(u) Decrease as compared with 1895-96 due to the reduction of the rate of village cess from 9 to 8 pies in the rupee.

(u) Decrease as compared with 1895-96 due to the reduction of the rate of village cess from 8 to 7 pies in the rupee.

(a) 22.93 lakhs were deducted by the Board from the estimated land revenue receipts on account of Government assignments for village service establishments; when it was reduced by Government to 21.02 lakhs in consequence of the reduction of the rate of village cess (*vide* G.O., No. 833, Revenue, dated 21st December 1895) the estimate under Ordinary Revenue was not raised by the difference between the two amounts or 1.91 lakhs.

Districts.	Total gross demand including peishush and shrotriem jodi.				Season remissions out of the ryetwar and miscellaneous portion of the demand.				Fixed remissions and heriz deductions.				Total remissions.				Net demand of Land Revenue.			
	Budget estimate for 1897-98.	Revised estimate for 1896-97.	Budget estimate for 1896-97.	Accounts of 1895-96.	Budget estimate for 1897-98.	Revised estimate for 1896-97.	Budget estimate for 1896-97.	Accounts of 1895-96.	Budget estimate for 1897-98.	Revised estimate for 1896-97.	Budget estimate for 1896-97.	Accounts of 1895-96.	Budget estimate for 1897-98.	Revised estimate for 1896-97.	Budget estimate for 1896-97.	Accounts of 1895-96.	Budget estimate for 1897-98.	Revised estimate for 1896-97.	Budget estimate for 1896-97.	Accounts of 1895-96.
Ganjam ..	14.20	14.10	13.87	14.17	20	250	250	20	17	04	17	17	37	2.67	37	19	13.83	11.43	13.50	13.98
Vizagapatam ..	16.84	15.89	16.56	16.28	20	250	250	20	04	06	06	06	24	2.54	26	06	13.10	13.35	16.30	16.23
Godavari ..	57.88	57.21	59.81	57.13	60	200	200	60	48	43	44	44	1.03	2.43	1.04	1.39	56.80	54.78	58.77	55.74
Kistna ..	60.39	60.05	60.55	59.57	56	196	196	56	50	50	51	51	1.06	2.46	1.07	2.07	57.59	57.59	59.48	57.50
Nellore ..	29.20	28.87	29.68	29.22	68	200	200	68	12	12	12	13	1.06	2.12	1.07	0.93	28.40	26.75	28.87	28.39
Uddappah ..	21.85	21.34	22.16	22.02	38	350	350	38	50	50	52	51	1.06	4.00	1.00	0.75	20.97	17.34	21.26	21.27
Anantapur ..	11.72	11.41	11.93	12.17	63	548	548	63	10	12	12	16	1.06	5.60	1.03	0.74	10.99	9.81	11.10	11.43
Bellary ..	17.15	17.03	17.41	17.32	42	765	765	42	24	32	32	40	1.06	7.97	1.03	0.47	16.49	16.06	16.06	16.85
Kurnool ..	17.61	17.59	17.71	17.51	15	240	240	15	61	60	61	60	1.06	3.00	1.03	0.76	16.85	14.59	16.95	16.75
Madras ..	20.50	20.50	20.50	20.50	38	54	54	38	53	53	54	54	1.06	1.07	1.03	0.71	19.59	19.43	19.10	19.50
Chinglepat ..	29.20	27.78	29.38	30.04	30	103	103	30	50	50	50	49	1.06	1.53	1.03	0.80	28.40	26.25	29.08	29.23
North Arcot ..	43.54	43.29	43.13	43.57	24	11	11	24	75	78	78	79	1.06	1.86	1.03	0.80	42.55	42.40	42.00	42.77
Tanjore ..	61.50	61.47	61.26	61.31	14	28	28	14	97	1.22	1.22	1.22	1.11	1.50	1.03	1.75	60.39	59.97	59.27	59.56
Trichinopoly ..	22.20	22.10	21.55	22.80	08	10	10	08	1.03	1.35	1.27	1.36	1.11	1.45	1.03	1.04	21.09	20.65	20.00	20.36
Madura ..	29.06	28.54	28.52	27.65	57	27	27	57	50	50	50	55	1.07	1.77	1.03	1.12	27.99	27.77	25.40	26.89
Timnevelly ..	33.40	33.48	33.29	33.13	62	25	25	62	2.38	2.38	2.38	2.41	3.00	2.63	2.29	3.04	30.40	30.55	30.00	30.09
Coimbatore ..	30.39	29.91	30.07	30.53	29	10	10	29	57	58	58	58	1.06	1.07	1.03	0.86	29.53	29.23	29.20	29.37
Nilgiris ..	1.36	1.47	1.43	1.47	20	40	40	20	01	01	01	01	01	01	01	01	1.37	1.46	1.42	1.46
Salem ..	25.44	24.93	25.08	25.49	10	..	..	10	68	68	68	69	1.06	1.08	1.03	0.88	24.56	23.55	24.20	24.75
South Canara ..	14.56	14.30	14.59	14.51	02	..	..	02	98	98	99	95	1.06	1.08	1.03	0.88	13.48	13.32	13.50	13.48
Malabar ..	20.07	20.05	20.10	20.15	02	..	..	02	01	01	01	01	01	01	01	01	20.04	20.04	20.07	20.13
Total ..	578.38	572.06	576.75	576.61	6.76	33.07	33.07	6.75	5.96	11.62	12.32	13.72	18.38	45.39	20.47	19.63	559.90	526.67	556.28	556.98

NOTE.—(1) 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.
(2) The large season remissions allowed for in the Godavari and Krishna districts are mainly attributable to losses by the floods of August 1896, while in Nellore a high figure is allowed for owing to the late outburst of the north-east monsoon. The variations in the other affected districts are explained in the memorandum.

ORDER—No. 317, Financial, dated 6th April 1897.

Recorded.

2. The Board of Revenue will be requested to arrange to obtain detailed estimates in the form now submitted, for incorporation in future issues of the civil estimates, with such amendments and amplifications as may be considered necessary.

(True Extract.)

A. V. N. app.
For Chief Secretary.

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