Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 346

DATED 20th Jany/1897

[Despatch Abstract.]

Long bill B. y Rev. Financial G.O accepting Budget Estimates Land Revenue receipts for 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Rev. 1897 Departt

Government {1897} of Madras.

FINANCIAL.

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

G.O. misc pros No. 346 dated 20th Jany 1897.

Communicated to the Board of Rev.

Dt 20.1.97

JANUARY.

3 To the Board (L.R.) Dec. 23-1-97

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16.1.97

Budget Estimate.

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

16/1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 758, Revenue, dated 29th December 1896.

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

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

Resolution—No. 433, dated 20th November 1896.

The Board resolves to submit to Government the revised estimates for 1896–97 and the budget estimates for 1897–98 for all heads of receipts under its control.

2. *Actuals of* 1895–96.—The actuals of 1895–96 under I. Land Revenue, including Government assignments for village service, exceeded the revised estimate for the year as fixed by the Local Government by 6·30 lakhs. The increase was due mainly to the inclusion in the former of advance payments made on account of the instalments falling due in April and May 1896.

	Revised estimate as fixed by the Local Government.	Actuals.
	[*In lakhs of rupees.*]	
	Rs.	Rs.
Land Revenue shared	529·35	532·83
Government assignments for village service	22·41	25·23
Total ..	551·76	558·06

3. *Revised estimate for* 1896–97—*Land Revenue, Shared and Local, Miscellaneous—Village Service Fund.*—The actuals of the first seven months amounted to 144·22 lakhs and to this has to be added the probable collections in the remaining five months.

The probable current demand for fasli 1306 and the portion thereof falling due in the remaining five months are shown in appendix B. The demand relating to permanently-settled estates and whole inam villages is constant and it is only under ryotwar and miscellaneous that fluctuations occur. The Board has generally adopted the demand fixed by Collectors under the last-mentioned head with reference to the prospects of the present season. It will be seen from columns 8 to 16 of the appendix that in the districts noted in the margin * a large falling-off in the demand is anticipated in the current fasli owing to deficient rainfall in the months of September and October and the almost complete absence of rain during the past three weeks of the current month when the standing crops were in great need of it. The probable remissions estimated by the Collectors of the Deccan districts † and Nellore either agree with those granted in fasli 1301, in which year similar conditions existed or are justified by the comparative increase in the extent of lands lying waste as shown below.

Districts.	Demand of fasli 1305 including season remission.	Probable demand adopted for fasli 1306.	Decrease.
	[*In lakhs of rupees.*]		
	Rs.	Rs.	Rs.
* Ganjám ..	9·45	6·44	3·01
Vizagapatam ..	6·08	3·52	2·56
Gódávari ..	48·80	44·45	4·35
Kistna	56·76	54·80	1·96
Nellore ..	24·65	14·81	9·84
Cuddapah ..	21·10	16·00	5·10
Anantapur ..	11·87	6·87	5·00
Bellary ..	17·14	6·34	10·80
Kurnool ..	16·80	14·60	2·20

† Cuddapah, Anantapur, Bellary and Kurnool.

Districts.	Amount of season remission granted in fasli 1301.	Amount of remission anticipated in the current fasli.	Holdings in fasli 1301.		Extent of land left waste.		Holdings in fasli 1304.		Extent cultivated in fasli 1306 up to October 1896.		Extent lying waste.	
			Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.	Wet.
1	2	3	4	5	6	7	8	9	10	11	12	13
	[*In lakhs.*]											
	Rs.	Rs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
Nellore	8·21	8·92	..	..	..	..	..	..	..	.	..	..
Cuddapah	2·95	4·80	11·22	1·19	1·56	·39	11·94	1·23	7·52	·59	4·42	·64
Anantapur	2·85	4·50	8·04	·81	2·21	·31	10·91	·88	8·19	·47	2·72	·41
Bellary	6·92	10·38	14·81	·36	4·23	·08	15·59	·38	10·29	·29	5·30	·09
Kurnool	1·87	2·00	..	..	..	..	..	..	..	..	..	..

The rain of the last few days is reported to have extended to Nellore and for two days a fair rainfall has been recorded. This will materially affect the prospects, and the Collector's estimate of remissions will probably be found to be too high. For the present, however, the Board considers it advisable to retain the figures reported by the Collector.

In Bellary, the estimate is large (10·38 lakhs), but the Board is not disposed to interfere with the Collector's calculation, although the extent of wet waste is not very much in excess of that shown in the accounts of fasli 1301. The Collector has probably taken into account the possibility of partial remissions being granted on withered crops. There is also a large excess of dry waste.

In Ganjám, the rain-fed paddy crops are said to have completely withered and the probable remissions * estimated by the Collector are only slightly in excess of those † granted in fasli 1298—a similarly unfavourable year.

* Rs. 3,00,000.

† Rs. 2,66,000.

In Vizagapatam, the wet crops are said to have been lost except under a few river channels and the estimated remission bears nearly the same proportion to the present revenue from wet lands as the remission granted in fasli 1301 bore to the wet revenue of that year.

—	Extent of wet lands.	Assessment of wet lands.	Remissions.
	Acs.	Rs.	Rs.
Fasli 1301 ..	33,000	1,79,000	1,16,000
,, 1306 ..	(*a*) 60,000	(*a*) 3,31,000	2,56,000

(*a*) Increase due to the assumption of the direct management of the Palkonda taluk.

The anticipated falling-off in revenue in Gódávari and Kistna is due partly to the damages caused by the late floods and partly to the unfavourable character of the season in the upland taluks.

In the marginally-noted districts or parts thereof the season has taken a favourable turn since the date of submission of the Collectors' budget statements, and the Board considers that the demand of fasli 1304 is the lowest figure that can be adopted in the present altered circumstances.

Chingleput, North Arcot, South Arcot and Salem.

The total probable current demand for fasli 1306 under all items of land revenue comes to 521·98 lakhs, of which 410·08 lakhs will fall due in the five months—November 1896 to March 1897. Adding to this, the opening balance on the 1st November 1896, viz., 2·53 lakhs, the total probable demand for these five months amounts to 412·61 lakhs. The probable collections out of the above demand have been fixed with due regard to the state of the season in the several districts and they amount to 377·37 lakhs. The Board does not anticipate that any large advance payments will be made

except in the Southern and West Coast districts and these are estimated at 3 lakhs. Adding to the above figures, the collections made in the past seven months, viz., 144·22 lakhs, the total probable collections for the whole year come to 524·59 lakhs. Deducting from the last-mentioned figure 23·57 lakhs on account of Government contribution to the Village Service fund, the net land revenue collections will be Rs. 5,01,02,000 which has been adopted for the revised estimate.

4. *Budget Estimate for* 1897–98.—According to the foregoing calculation, the probable balance on the 1st April 1897 will be 35·24 lakhs. Adding to this, the probable current demand for the year as shown in column 9 of Appendix C, viz., 561·46 lakhs, the total demand will be 596·70 lakhs. Assuming that the opening balance given above and the portion of the current demand falling due in the first three months—April to June 1897 (column 4 of Appendix C)—will be almost wholly realized, and adopting the percentage of collections attained in the several districts in March 1896, the probable collections for the whole year will be Rs. 5,74,54,000. Deducting from this Rs. 23,11,000 on account of Government assignments for Village Service, the net land revenue collections will be Rs. 5,51,43,000 which has been entered as the budget estimate.

(True Extract.)

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

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

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 (*vide* 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 (*vide* 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.

	Probable remissions as originally reported.	As now reported.
	LAKHS.	LAKHS.
Nellore	8·92	3·0
Bellary	10·38	7·50

(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—

(i) The demand of fasli 1305 (year ending 30th June 1896) falling due in April—June 1896, and

(ii) 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 total collections 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 RUPEES.	
1	*Arrear* demand, *i.e.*, outstanding balance for realization, on 1st April 1896.	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
3	Total	581·81	565·33
4	Collections (*a*) Already made in April—June 1896	..	133·96
	(*b*) Do. July—October 1896	..	10·26
	(*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	22·93	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 Gódávari 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
Gódávari ...	·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 Gódávari 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 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

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

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.

	Lakhs.
* In July—October 1896	4·23
In the next five months	415·74
Total ...	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 † 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.

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

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 Gódávari 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.
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

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.

24. The estimates as above modified will be transferred to the Financial Department :—

	LAKHS.	
Revised estimate for 1896–97	503·76	−10
Budget „ for 1897–98	539·04	+8

(True Extract.)

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

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

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

The estimates are accepted.

(True Extract.)

C. L. Hannay
15/1/97
Chief Secretary.

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

Exd. A. Raitt.

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.
Shared.		Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	IA	5,37,74,000	5,01,16,000	5,36,24,000	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	IB	16,000	16,000	10,000	13,102
Miscellaneous		67,000	65,000	52,900	56,380
Total Shared ..	..	5,39,04,000	5,03,76,000	5,38,00,000	5,32,73,369

Detailed Account No. IA.—LAND REVENUE.—Ordinary Revenue.

Shared.				
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	4,45,57,000	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.

Shared.				
Process Service Fees	32,000	30,000	35,400	30,974
Fines and Forfeitures of Revenue Courts ..			1,500	1,096
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 1306 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.
1	2	3	4	5	6	7	8	9
	IN LAKHS OF RUPEES.							
Ganjám	3·61	10·98	·58	9·63	·11	9·74	6·22	9·83
Vizagapatam	6·59	13·70	·61	9·81	·17	9·98	7·85	13 44
Gódávari	7·57	52·30	·52	46·97	·01	46·98	44·16	51·73
Kistna	4·66	59·00	·31	55·16	·20	55 36	54·28	58 94
Nellore	12·18	26·11	·11	14·70	·01	14·71	13·83	26·01
Cuddapah	1 02	16·40	·01	16·39	..	16·39	14·60	15·62
Anantapur	·41	7·01	·07	3·51	·01	3·52	2·64	3·05
Bellary	2·40	9·35	·03	8·37	·18	8·40	5·28	7 68
Kurnool	1·04	14 71	·01	14·70	..	14 70	8·82	9·86
Madras	·42	·79	·37	·39	·03	·42	·38	·80
Chingleput	5·48	19·47	·01	14·19	·02	14·21	13·50	18 98
North Arcot	6·39	27·05	·24	22·83	..	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
Trichinopoly	3 71	20·58	·04	20 36	·07	20·43	18 80	22·51
Madura	12·93	27·54	·08	14·39	·06	14·45	14·02	26·95
Tinnevelly	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	..	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

	LAKHS.
Add—Advance collections on account of 1897–98	1·57
Total	527·70
Deduct—Transfers to Local funds—Village Service fund	23·57
Irrecoverable arrears	·37
Remainder	503·76

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.	
1	2	3	4	5	6	7	8
	IN LAKHS OF RUPEES.						
Ganjám	3·52	·77	4·29	13·05	12·24	11·75	16·04
Vizagapatam	2·13	3·28	5·41	15·88	12 55	12 05	17·40
Gódávari	2·82	4·81	7·63	55·10	50·23	49·22	55·85
Kistna	1·08	3·53	4·61	57·19	53·49	51·35	55·96
Nellore	·88	11·30	12·18	28·59	16·04	15·40	27·58
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	5·88	..	5 88	16·77	16·77	16·10	21·98
Madras	·04	·03	·07	·75	·72	·69	·76
Chingleput	·71	5·27	5 98	18·71	13·61	13 [illegible]	19·05
North Arcot	1·60	8·98	5·58	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	59·57	44·67	42 88	59·15
Trichinopoly	1·63	·18	1·81	20·51	20·31	19·50	21·31
Madura	·43	13·07	13·50	25·72	13·48	12 94	26·44
Tinnevelly	1·81	15·23	17·04	29·52	14·76	14 17	31·21
Coimbatore	1·10	7·32	8·42	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	13·49	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	434·32	416·97	560·80

	LAKHS.
Add—Advance collections on account of 1898–99	2·63
Total	563·42
Deduct—Advance collections in 1896–97	1·57
Transfers to Local funds—Village Service fund	23·52
Irrecoverable arrears	·59
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.

IN LAKHS OF RUPEES.

Districts.	Peishcush shrotriem jodi.	Assessment on ryotwar holdings. Demand of fasli 1304.	Miscellaneous Revenue.				Total gross demand.	Remissions.				Total net demand.
			Water-rate and faisaljasti. Average of faslis 1300 to 1304.	Income from minor inams. Average of faslis 1301 to 1304.	Income from minor inams transferred from Village Service fund. Demand of fasli 1304.	Other items. Average of faslis 1300 to 1304.		Season remissions. Average of faslis 1300, 1302 to 1305.	Increment remissions. Estimate.	Other fixed remissions. Average of faslis 1300 to 1304.	Beria deductions. Deductions made in fasli 1304.	Total remissions.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám	4·54	7·61	·18	·58	·21	·43	13·55	·33	..	·08	·09	·50	13·05
Vizagapatam	10·18	4·31	·06	1·05	·13	·45	16·23	·31	..	·01	·03	·35	15·88
Gódávari	7·85	29·04	1·54	2·06	1·10	12·37	56·26	·73	..	·06	·37	1·16	55·10
Kistna	2·90	42·54	2·30 * ·94	1·29	·63	6·68	58·42	·73	..	·03	·47	1·23	57·19
Nellore	5·38	20·88	3·44 * ·80	·96	·51	1·14	29·67	·96	..	·06	·06	1·08	28·59
Cuddapah	·40	16·82	·71	1·37	1·67	·83	21·75	·77	..	·24	·26	1·27	20·48
Anantapur	·14	9·06	·87	·46	·71	1·00	12·24	·63	·02	·01	·07	·73	11·51
Bellary	·13	13·83	·48	·97	1·24	·63	17·28	·42	·11	·02	·11	·66	16·62
Kurnool	·11	13·85	·39	1·45	1·69	·64	17·53	·15	..	·03	·58	·76	16·77
Madras	..	..	..	..	..	·75	·75	..	..	..	..	..	·75
Chingleput	2·21	15·67	·99	·15	·44	·56	20 02	·78	..	·18	·35	1·31	18 71
North Arcot	3·90	20·50	1·58	·45	·89	·90	28·22	·67	..	·06	·44	1·17	27·05
South Arcot	·30	36·56	3·04	·17	·19	1·89	42·14	·51	·03	·03	·69	1·26	40·88
Tanjore	1·56	54·71	2·41	·40	..	1·60	60·68	·14	·03	·11	·67	1·11	59·57
Trichinopoly	·63	18·82	1·07	·18	·09	·87	21·66	·12	·29	·05	·57	1·15	20·51
Madura	8·15	16·87	·73	·12	·22	·88	26·97	·75	·41	..	·50	1·25	25·72
Tinnevelly	3·61	26·28	·67	·43	·07	1·82	32·88	·98	..	·23	2·15	3·36	29·52
Coimbatore	·31	27·96	·36	·31	·76	·48	30·18	·45	..	·04	·53	1·02	29·16
Nilgiris	..	1·34	..	..	..	·04	1·38	..	..	·01	..	·01	1·37
Salem	4·91	19·03	·18	·25	..	·67	24·94	·33	..	·01	·67	1·01	23·93
South Canara	..	13·91	..	·03	..	·65	14·56	·09	..	·24	·74	1·07	13·49
Malabar	·04	19·50	..	..	..	·34	19·91	·02	..	·01	..	·03	19·88
Total ..	57·25	428·63	* 22·74	12·68	10·50	† 85·47	† 667·22	9·87	·86	1·51	‡ 9·25	‡ 21·49	646·73

* 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 ·19 lakhs in excess of the average of faslis 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	560·80	(A)
2. *Deduct*—		
(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	
Total ...	81·70	(B)
3. Remainder (A — B)	479·10	(C)
Add—		
(i) Difference between quit-rent and full assessment on minor inams (the figure reported by the Board)	61·37	
(ii) Season remissions for the last three months of fasli 1306 (¼ of 33·99 lakhs), the figure reported by the Board	6·80	
(iii) Season remissions for the first nine months of fasli 1307 (¾ of 9·87) as per column 9 of statement No. III	7·89	
(iv) Beriz deductions (column 12 of statement III)	9·25	
	85·31	(D)
4. Total revenue liable to village cess (C + D)	564·41	
5. Total cess at 8 pies in the rupee	23·52	
The amount to be transferred to "Local funds—Village Service fund"	23·52	

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ENCLOSURES TO C. No.

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STATEMENT WITH DITTO								
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