

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 74

DATED 6 January 98

[Despatch Abstract.]

Recording Prop. of the Fin. Dept. accepting
Budget Estimates for 1898-99 under I Land Revenue

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. 1081, 23rd December 1897.

DECEMBER.

Recorded.

KD
5/1/98

dist

Budget Estimates.

Accepting the — for 1898-99 under I Land Revenue.

G.O. No. 1081, 23rd Dec 1897

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

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

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

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

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

2. The slight delay in the submission of the estimates is due to the late receipt of several district estimates in consequence partly of the elaborate forms prescribed by Government and partly of the delay in completing the jamabandi in some districts. The figures entered as the actuals for 1896-97 (fasli 1306) in respect of the marginally-noted district are only provisional pending the completion of the jamabandi, or the accounts connected therewith. Full explanations for all important variations are given in the remarks column of the budget statement. Two statements (III and IV) showing by districts how the revised and budget estimates have been arrived at are appended to these Proceedings, as also a statement (V) showing in detail the data on which the estimates of Government assignments for village service for 1897-98 and 1898-99 are based.

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

	Actuals of 1896-98.	Revised estimate for 1896-97.	Actuals for 1896-97.	Sanctioned estimate for 1897-98.	Revised estimate for 1897-98.	Budget estimate for 1898-99.
<i>Land Revenue.</i>						
Shared	532-65	496-42	501-66	554-70	557-46	566-37
Government contribution for village service	25-23	23-15	22-07	21-70	21-65	20-76
Total ..	557-88	519-57	523-73	576-40	579-11	587-13

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

5. With reference to paragraph 2 of Board's Proceedings, Mis. No. 4460, dated 23rd November 1897, the Board submits that, in consequence of famine, an increase of 6-31 lakhs as compared with the normal receipts is expected in the revised estimate of the affected districts as against 9-95 lakhs included in the sanctioned estimate, as will be seen from the subjoined abstract :—

	Normal opening balance.	Estimated and actual balance on 1st April 1897.	Difference due to slackness of collec- tions.	Deduct famine remissions for the period April to June 1897.	Net increase in the demand of the 3 months.	Probable closing balance on 31st March 1898.	Increase as compared with the normal balance in column 2	Difference between columns 6 and 8.
1	2	3	4	5	6	7	8	9
As per the sanctioned esti- mate	6-92	26-00	19-08	3-32	15-76	12-73	5-81	9-95
As per the revised estimate.	6-92	21-34	14-42	3-52	10-90	11-48	4-56	6-34

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

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

(True Extract.)

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

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

APPENDIX I.

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

	Detailed account Number.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
I.—LAND REVENUE.					
		<i>In thousands of rupees.</i>			
Permanently-settled revenue	I-A	4,984	5,070	5,125	4,886
Shrotriem jodi		747	758	771	659
Ryotwar and miscellaneous		50,244	49,525	49,460	44,497
Total ordinary revenue ..		55,975	55,351	55,356	50,042
Sale of Government estates			23	27	48
Sale-proceeds of waste lands and redemption of land-tax		615	325	20	
Rents, &c., of fisheries					16
Miscellaneous	1-B	47	47	67	60
		682	395	114	124
Total shared ..		56,637	55,746	55,470	50,166

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
Balance outstanding at the beginning of the official year.	(c) 29,01	(d) 38,10	(a) 43,70	21,45	24,50	29,06
Gross Land Revenue demand of the corresponding fasli year.						
I.—Assessment on holdings—						
Dry	1,88,25	1,87,57	1,87,80	1,86,58	1,83,44	1,84,03
Wet	2,35,04	2,33,78	2,26,27	2,32,57	2,23,91	2,30,59
South Canara (d)	13,91	13,91	14,00	13,89	14,00	13,96
Total ..	(i) 4,37,20	(A) 4,35,26	(g) 4,28,07	(f) 4,33,04	(c) 4,26,35	4,28,58
	5,29	5,29				

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

EXPLANATORY REMARKS.

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

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

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

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

	LAKHS.
Ganjám	0.54
Cuddapah	6.95
Bellary	1.13
Kurnool	1.50
North Arcot	2.60
Total ..	12.69

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

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

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

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

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
<i>Gross Land Revenue demand of the corresponding fasli year—cont.</i>						
II.—Second-crop assessment						
III.—Water-rate on dry lands	24.42	(m) 23.72	(l) 23.04	(k) 19.86	(j) 27.22	17.45
IV.—Miscellaneous—						
(i) Jodi and quit-rent on minor inams.	22.68	22.67	23.16	22.65	23.16	23.09
(ii) Water-rate charged on minor inams.	13.11	(o) 13.06	11.20	11.70	11.36	10.63
(iii) Water-rate on whole inam and zemindari villages	(p) 13.11	(o) 9.71	8.70	8.64	n) 8.90	7.22
(iv) Revenue from lands culti- vated but not included in the jamabandi.	(q) 3.63	(q) 3.45	6.00	(q) 2.94	6.05	5.71
(v) Revenue from cultivation of poramboke lands.	2.72	2.72	3.10	2.69	3.22	3.11
(vi) Tree revenue	3.10	3.48	3.50	3.50	(r) 3.71	5.24
(vii) Commission on private estates under Govern- ment management.	49	49	90	50	84	93
(viii) Charge for water on lands irrigated without permission.	65	65	90	62	95	88
(ix) Rent on islands situated in rivers.	2.77	2.77	2.88	2.77	2.88	2.34
(x) Other items.	(s) 6.91	(s) 6.92	4.58	(s) 7.97	4.59	4.31
Total of item IV	69.17	65.92	64.92	63.98	65.66	63.46
V. Peishcush of permanently-settled estates and shrotriem jodi.	57.14	57.14	(u) 57.25	57.15	(f) 57.38	57.75
VI. Total gross Land Revenue demand, items I to V.	5,93.22	5,87.33	5,78.28	5,74.03	5,76.61	5,67.24
VII. Deduct—Remissions—						
(i) Season remis- { Ordinary .. sions. { Famine ..	(v) 6.76	3.51	(v) 6.76	6.30	5.96	9.14
(ii) Increment remissions (al- lowed on gradual intro- duction of new settlement rates).	90	(w) 1.89	86	1.72	2.82	4.56
(iii) Other fixed remissions	1.51	1.51	1.51	1.50	1.50	1.55
(iv) Beriz deductions	9.36	9.36	9.25	9.48	9.35	9.61
Total remissions	18.53	16.27	18.38	45.12	19.63	24.86
VIII. Net Land Revenue demand of the fasli year.	5,74.69	5,71.06	5,59.90	5,28.91	5,56.98	5,42.38
Deduct or Add for variations between the fasli and the official year's demands.	+ 1.66	— 4.52	— 3.80	(y) + 10.73	— 2.61	(z) + 11.48
IX. Net demand for the official year.	5,76.35	5,66.54	5,56.10	5,39.64	5,54.37	5,53.86
X. Total demand including the open- ing balance.	6,05.36	6,04.64	5,99.80	5,61.09	5,78.87	5,82.92
XI. Net demand	6,05.36	6,04.64	5,99.80	5,61.09	5,78.87	5,82.92
XII. Actual or estimated collections (ordinary revenue).	5,59.75	5,53.51	5,53.56	5,00.42	5,31.09	5,34.09
(a) Deduct—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the correspond- ing fasli year.	— 5.67	— 6.52	— 3.00	— 6.73	— 5.94	— 5.26
(b) Add—Advance collections of previous years adjust- ed towards the demand of the year.	+ 6.52	+ 6.73	+ 3.00	+ 5.94	+ 5.26	+ 5.66
(c) Add—Amount transferred to Government assign- ments for village service	(A) + 20.76	(c) + 21.65	+ 21.70	+ 22.07	+ 25.23	+ 13.93
(d) Add irrecoverable arrears written off.	+ 23	+ 26	+ 57	+ 38	+ 57	+ 57
(e) Other adjustments	..	..	..	+ 91	+ 1.21	+ 4.43
Total adjustments	+ 21.84	+ 22.12	+ 22.27	+ 22.57	+ 26.33	+ 24.33

EXPLANATORY REMARKS.

(j) Increase as compared with 1894-95 is due partly to the favourable season and the enhancement of the water-rate in Gódvári and Kistna, and partly to the lands transferred from wet to dry in the abovementioned districts having been irrigated with Government water.
 (k) Decrease as compared with 1895-96 was due partly to unfavourable season and partly to the re-transfer of lands in Gódvári and Kistna from dry to wet.
 (l) Increase as compared with 1895-96 was expected from the extension of irrigation in Ganjám, Gódvári, Kistna and Madura.
 (m) Allows for decrease on account of the re-transfer of lands from dry to wet in Gódvári and Kistna.
 (n) Increase due to the levy of enhanced water-rate in Gódvári and Kistna.
 (o) The increases are expected from the extension of irrigation chiefly in Kistna.
 (p) Provides for an increase from the charge of differential water-rate on zemindari and inam lands in Gódvári and Kistna as follows:—

	LAKHS.
Gódvári	1.92
Kistna	1.22
(q) The decrease as compared with the demand of faslis 1304 and 1305 is due partly to unfavourable season but mainly to the fact that some Collectors have included the demand due on "lands cultivated without durkhast for which no pattas have been granted" under (X) "other items" below.	
(r) Decrease due to the transfer to forests of the revenue from trees on unreserved lands over which Forest-officers exercise supervision.	
(s) Vide remark (q) above.	
(t) Decrease as compared with 1894-95 due mainly to the water-rate payable to Government by the ryots of the Gudur Pergana in the Kistna district having been collected from them direct by the Revenue-officers from fasli 1305.	
(u) Decrease as compared with 1895-96 due to the exclusion of the portion of the revenue payable by Sultan Musa Ali Rajah of Cannanore in respect of the Laccadive Islands, which has been directed to be credited to "tributes from Native States."	
(v) Represents the average of the season remissions granted in the seven ordinary years—faslis 1296 to 1299 and 1303 to 1305.	

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

	LAKHS.
Gódvári	0.40
Kistna	0.30
(x) The settlement increase of fasli 1303 in Tanjore was ascertained and included in the demand during 1894-95.	
(y) This figure is the result of the variations caused by the change of kistbandi in Tanjore and Anantapur.	

(z) The decrease as compared with the actuals of 1896-97 is due to the reduction of the rate of cess from 8 to 7 pies in the rupees and is counterbalanced to some extent by the increase on account of postponed demands of 1896-97.
 (A) The decreased rate of cess will be in force throughout the year against nine months in 1897-98.

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

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

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

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

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

EXPLANATORY REMARKS.

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

APPENDIX II.

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

Districts.	Total gross demand including peshkash and shrotriya jodi.				Season remissions out of the ryotwar and miscellaneous portion of the demand.				Fixed remissions and better deductions.				Total remissions.				Net demand of land revenue.			
	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
Ganjām ..	14-12	14-08	14-20	14-26	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89
Vizagapatam ..	16-29	16-28	16-34	16-18	28-92	28-72	28-92	28-92	28-92	28-72	28-92	28-92	28-92	28-72	28-92	28-92	28-92	28-72	28-92	28-92
Goddavari ..	67-46	64-04	67-83	69-11	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54
Kistna ..	30-19	30-10	30-20	29-91	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78
Nellore ..	22-05	21-90	21-85	21-05	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40
Cuddapah ..	13-20	13-06	11-72	11-67	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89
Anantapur ..	17-39	17-38	17-15	17-20	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89
Bellary ..	17-58	17-52	17-61	16-52	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89
Kurnool ..	20-72	20-72	20-50	20-89	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89	30-68	30-61	30-89	30-89
Chingoleput ..	28-92	28-72	29-20	28-56	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54	43-00	42-99	43-54	43-54
North Arcot ..	43-00	42-99	43-54	43-54	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78	60-88	60-86	61-50	60-78
Tanjore ..	60-88	60-86	61-50	60-78	21-90	21-88	22-20	21-84	21-90	21-88	22-20	21-84	21-90	21-88	22-20	21-84	21-90	21-88	22-20	21-84
Trichinopoly ..	28-66	28-42	29-06	28-16	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40	33-69	33-40
Madras ..	30-68	30-61	30-89	30-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89	20-72	20-50	20-89	20-89
Tinnevely ..	1-38	1-37	1-38	1-38	25-37	25-44	25-16	25-16	25-37	25-44	25-16	25-16	25-37	25-44	25-16	25-16	25-37	25-44	25-16	25-16
Nilgiris ..	14-47	14-46	14-56	14-56	20-15	20-08	20-07	20-06	20-15	20-08	20-07	20-06	20-15	20-08	20-07	20-06	20-15	20-08	20-07	20-06
Salem ..	20-15	20-08	20-07	20-06	503-22	503-33	578-28	574-03	503-22	503-33	578-28	574-03	503-22	503-33	578-28	574-03	503-22	503-33	578-28	574-03
South Canara ..																				
Malabar ..																				
Total ..	503-22	503-33	578-28	574-03	676	676	676	676	676	676	676	676	676	676	676	676	676	676	676	676

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

APPENDIX III.

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

Districts.	Actuals of the first six months of 1897-98.	Estimated collections during the remaining six months (October 1897 to March 1898).					Revised estimate (total of columns 2 and 7).
		Estimated demand of fiscal 1897.	Portion due during October 1897 to March 1898.	Outstanding balance on 1st October 1897.	Total amount for realization.	Estimated collections exclusive of irrecoverable arrears.	
1	2	3	4	5	6	7	8
<i>In thousands of rupees.</i>							
Ganjām ..	338	1,388	1,300	134	1,434	1,183	1,521
Vizagapatam ..	412	1,622	1,283	90	1,373	1,247	1,559
Goddavari ..	939	6,302	5,594	16	5,610	5,077	6,016
Kistna ..	232	6,143	5,918	7	5,925	5,664	6,896
Nellore ..	1,259	2,951	1,657	4	1,661	1,620	2,879
Cuddapah ..	298	2,115	2,113	468	2,581	2,325	2,623
Anantapur ..	121	1,228	614	203	817	775	896
Bellary ..	167	1,706	1,470	241	1,711	1,605	1,772
Kurnool ..	112	1,685	1,671	141	1,812	1,666	1,778
Madras ..	34	78	46	3	49	44	78
Chingoleput ..	576	2,012	1,465	3	1,468	1,426	2,002
North Arcot ..	884	2,810	2,358	6	2,364	2,255	3,139
South Arcot ..	1,071	4,215	3,156	3	3,159	3,128	4,199
Tanjore ..	1,535	5,992	4,482	10	4,492	4,444	5,979
Trichinopoly ..	326	2,051	2,026	20	2,046	1,790	2,712
Madura ..	1,320	2,757	1,437	11	1,448	1,392	2,116
Tinnevely ..	1,815	3,104	1,413	61	1,474	1,321	2,809
Coimbatore ..	686	2,997	2,206	5	2,211	2,128	2,809
Nilgiris ..	54	133	107	6	113	83	137
Salem ..	206	2,463	2,285	1	2,286	2,239	2,445
South Canara ..	653	1,345	688	2	690	669	1,322
Malabar ..	258	2,006	1,905	117	2,022	1,743	2,001
Total ..	13,296	67,106	45,194	1,552	46,746	43,819	57,115

Revised estimate as per column 8 57,115
 Add—Difference between the advance collections to be made and those to be adjusted during the period from October 1897 to March 1898 + 401
 Deduct—Transfers to Local Funds—Village Service Fund — 2,165
 Net estimate of collections (ordinary revenue) 55,351

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

APPENDIX IV.

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

Districts.	Estimated collections in the three months—April to June 1898.			Estimated collections in the nine months—July 1898 to March 1899.			Budget estimate of collections against the demand, exclusive of probable irrecoverable arrears—columns 4 + 7.
	Outstanding balance on 1st April 1898.	Portion of estimated demand of fasli 1307 falling due in April to June 1898.	Total demand which will be expected to be realised within the year.	Estimated demand of fasli 1308.	Portion due in the nine months—July 1898 to March 1899.	Probable collections.	
	1	2	3	4	5	6	7
	In thousands of rupees.						
Ganjām	249	86	335	1,375	1,289	1,135	1,470
Vizagapatam	125	338	463	1,605	1,267	1,151	1,614
Gōdāvari	532	678	1,208	6,639	5,963	5,423	6,631
Kistna	258	220	478	6,365	6,145	6,022	6,500
Nellore	40	1,292	1,332	2,939	1,647	1,606	2,938
Cuddapah	256	2	258	2,116	2,114	2,008	2,268
Anantapur	42	614	656	1,239	619	595	1,251
Bellary	103	236	339	1,679	1,443	1,370	1,709
Kurnool	145	14	159	1,683	1,669	1,552	1,711
Madras	5	4	9	78	74	69	78
Chingleput	42	547	589	1,979	1,432	1,390	1,979
North Arcot	109	449	558	2,813	2,364	2,255	2,813
South Arcot	31	1,057	1,088	4,199	3,141	3,110	4,198
Tanjore	46	1,505	1,551	5,996	4,492	4,448	6,999
Trichinopoly	256	20	276	2,063	2,043	1,834	2,114
Madura	56	1,317	1,373	2,757	1,440	1,383	2,756
Tinnevely	149	1,645	1,794	3,022	1,509	1,359	3,153
Coimbatore	86	790	876	2,981	2,232	2,144	3,020
Nilgiris	30	26	56	137	111	81	137
Salem	47	176	223	2,449	2,273	2,227	2,450
South Canara	21	654	675	1,843	689	668	1,843
Malabar	185	97	282	2,012	1,914	1,724	2,006
Total	2,813	11,765	14,578	57,469	45,870	43,558	59,136

Note.—Budget estimate as per column 8

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

Add—Advance collections expected to be made in the year 652

Deduct—Transfers to Local—Village Service Fund 667

Net—Amount of estimate of Collections of ordinary revenue 2,076

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

APPENDIX V

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

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

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

Land Revenue No. 27.

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

(1) The Government considers it unlikely that orders will be issued on the Board's reports on the settlement of the Gódavari and Kistna districts in time for its introduction during the current year. The settlement increase anticipated by the Board, viz., Rs. 3.34 lakhs in Gódavari and Rs. 1.75 lakhs in Kistna, will, therefore, be left out of account. For the same reason, increment remissions amounting to Rs. 70 lakhs for the two districts will also be excluded.

(2) Considering the state of the season over the greater part of the Presidency, as shown by the recent season reports, the Government is of opinion that the season remissions have been fixed by the Board too low. The estimate should be raised from Rs. 3.51 lakhs to Rs. 5 lakhs.

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

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

(True Extract.)

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

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

ORDER—No. 1081, Financial, dated 23rd December 1897.

The estimates are accepted.

(True Extract.)

McConehman

for Chief Secretary.

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

Ed. A. F. Eccleston.

[Appendix.]

Spent Copy will follow

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

	Detailed account No.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
<i>In lakhs of rupees.</i>					
I.—Land Revenue.	I-A	49.84 7.47 495.86	50.70 7.56 490.77	51.25 7.71 494.60	48.86 6.59 444.97
Ordinary revenue.		553.17	549.03	553.66	500.42
Permanently-settled revenue					
Shrotriem jodi					
Ryotwar and Miscellaneous					
Total		6.16	3.25	2.27	4.48
Sale of Government estates					
Sale-proceeds of waste lands and redemption of land-tax	I-B	4.47	4.47	4.67	1.16
Rents, &c., of fisheries		6.62	3.95	1.14	1.24
Miscellaneous		559.79	552.98	554.70	501.66
Total shared					

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
<i>In lakhs of rupees.</i>						
Balance outstanding at the beginning of the official year.	22.89	38.10	43.70	21.45	24.50	29.06
Gross Land Revenue demand of the corresponding fiscal year.	188.25 235.04 13.91	187.57 233.78 13.91	187.80 226.27 14.00	186.58 232.57 13.89	188.44 223.91 14.00	184.03 230.59 13.96
I. Assessment on holdings—						
Dry						
Wet						
South Canara						
Total	437.20 + 6.29	435.26 + 2.20	428.07	433.04	426.35	428.58
II. Second-crop assessment	24.42	23.72	28.04	19.86	27.22	17.45
III. Water-rate on dry lands	22.68	22.67	23.16	22.65	23.16	23.09
IV. Miscellaneous—	13.11	13.06	11.20	11.70	11.36	10.63
(i) Jodi and quit-rent on minor inams	13.11	9.71	8.70	8.64	8.90	7.22
(ii) Water-rate charged on minor inams						
(iii) Water-rate on whole inam and zemindari villages	3.63	3.45	6.00	2.94	6.05	3.11
(iv) Revenue from lands cultivated but not included in the jamabandi	2.72	2.72	3.10	2.69	3.22	3.11
(v) Revenue from cultivation of poramboke lands	3.10 49	3.48 49	3.50 90	3.50 50	3.71 84	5.24 93
(vi) Tree revenue						
(vii) Commission on private estates under Government management	65	65	90	62	95	88
(viii) Charge for water on lands irrigated without permission	2.77 6.91	2.77 6.92	2.88 4.58	2.77 7.97	2.88 4.69	2.34 4.31
(ix) Rent on islands situated in rivers						
(x) Other items	69.17	65.92	64.92	63.98	65.66	63.46
Total of item IV	57.14	57.14	57.25	57.15	57.38	57.75
V. Peishkush of permanently-settled estates and shrotriem jodi						

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

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

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.	Accounts of 1895-96.	Accounts of 1894-95.
VI. Total gross Land Revenue demand, items 1 to V.	593 22	582 24	578 28	574 03	576 61	567 24
VII. Deduct—Remissions—						
(i) Season remissions .. { Ordinary ..	6 76	5 00	6 76	6 60	5 96	9 14
(ii) Increment remissions (allowed on gradual introduction of new settlement rates).	1 60	1 19	.. 86	25 82	2 82	4 56
(iii) Other fixed remissions	1 51	1 51	1 51	1 50	1 50	1 55
(iv) Beriz deductions	9 36	9 36	9 25	9 48	9 36	9 61
Total Remissions ..	19 23	17 06	18 38	45 12	19 53	24 86
VIII. Net Land Revenue demand of the fasli year.	573 99	565 18	559 90	528 91	556 98	542 38
Deduct or add for variations between the fasli and the official years' demands.	+ 1 66	— 9 41	— 3 80	+ 10 73	— 2 61	+ 11 48
IX. Net demand for the official year	575 65	555 77	556 10	539 64	554 37	553 86
X. Total demand including the opening balance.	598 54	593 87	599 80	561 09	578 87	582 92
XI. Actual or estimated collections (ordinary revenue).	553 17	549 03	553 56	500 42	531 09	534 09
XII. (a) Deduct—Advance collections made or expected to be made in the year on account of the kists falling due in April and May of the corresponding fasli year.	— 5 67	— 6 52	— 3 00	— 6 73	— 5 94	— 5 26
(b) Add—Advance collections of previous years adjusted towards the demand of the year.	+ 6 52	+ 6 73	+ 3 00	+ 5 94	+ 5 26	+ 5 66
(c) Add—Amount transferred to Government assignments for village service.	+ 20 52	+ 21 48	+ 21 79	+ 22 07	+ 25 23	+ 18 93
(d) Add irrecoverable arrears written off.	+ 23	+ 26	+ 57	+ 38	+ 57	+ 57
(e) Other adjustments (their nature should be fully explained in the column of remarks).	..	..	..	+ 91	+ 1 21	+ 4 43
Total Adjustments ..	+ 21 60	+ 21 95	+ 22 27	+ 22 57	+ 26 33	+ 24 33
XIII. Total amount collected, adjusted or written off out of the demand.	574 77	570 98	575 83	522 99	557 42	558 42
XIV. Percentage of item XIII to item XI ..	96 0	96 1	96 0	93 2	96 3	95 8
XV. Balance outstanding at the end of the year (item X minus item XIII).	23 77	22 89	23 97	38 10	21 45	24 50

Detailed Account No. I.B.—Land Revenue—Miscellaneous.

	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts of 1896-97.
Process-service fees				
Receipts of the Survey Department	27	27	32	28
Fines and forfeitures of Revenue Courts	09	09	09	08
Receipts from quarries and minor mineral products. }	11	11	26	24
Rents of Railway C class land				
Total shared ..	47	47	67	60

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

} 189

READ AGAIN G.O., No. 189, DATED

CURRENT No. 5

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT ~~FOR~~ DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.