

Financial (1895) Department.

ORDINARY MS.

G.O., No. 513.

Dated 11th July 1895.

INDEXED.

11/12

[Despatch Abstract.]

PROVINCIAL ACCOUNTS FOR 1893-94.-

Recording, with remark, reports from the Accountant-General and the Board of Revenue on the Public Works Examiner's explanation as to the cause of delay in effecting the adjustment under paragraph 3, XXXII. Civil Works and 45 Civil Works and paragraph 4 of G.O., No. 256, dated 19th March 1895.

BACK PAPERS.

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

FURTHER PAPERS.

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

CURRENT No. 1370

Final: 1895. Sept.

Public Works Department.

256: 19-3-95
4576: 18-1-95
1121: 18-12-94
504/5: 27-6-94
502/3: 17-6-94

End L No 1367

8/13-6-95

The Board of Revenue is requested
Accl. Gmt

to report with ref. to para 4
para 5

of the letter from the Ex. P.W. Accl.

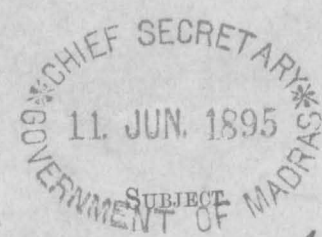
Cus
mes
12-95

No. 1361 W

Dated 8th June 1895

Despatched 10

Received 11th } June 1895
Reg^d 12th }



Provincial Accts for
1893-1894

P.W. Examiner's explanation as to the cause of the delay in effecting the adjustment under para 3, XXXII, Civil Works and 45 Civil Works and to para 4 of G.O. No 256 of 19-3-95 Commd to the Financial Dept.

Board of Rev. (A+13) of 15/6
Accl. Gmt (A+13) 19 JUN 95
IN M.S.

(copy)
Oblige number
sent to Madras
12/6

H.L.
Oblige have the
copied at Madras
12/6
13/6

Numbered and down
to audit office for
necessary action
13/6

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

(A)

Office Note from the Examiner
P.W. Accounts No 1901 B/B dated 28 May 1895
With reference to S.O. No 989W dated 29th
April 1895, I beg to explain as follows:—

2. The recovery from the Madras Municipality, referred to under ~~XXXX~~ II - Civil Works, in para 3 of S.O. No 256 Financial dated 19th March 1895 was an item that was adjusted in the Civil and not in the P.W. Accounts. The Accountant General, Madras, who was addressed on the subject, states that the amount was erroneously deducted from charges in the March preliminary account and readjusted in the final accounts.

(B)

3. of the items referred to in para 4 of the Financial Department S.O. the delay in the adjustment of the charges (Rs 38,000) under "Buildings & Roads" was unavoidable. This adjustment represents the difference between the 6 per cent charges for establishment on account of indirect revenue for major irrigation works, as budgeted for, & the actuals as communicated by the Board of Revenue. The figures of indirect revenue

(40-4,000-14-3-95.)

for the Canvey Delta System were received from the Board of Revenue on the 2nd November 1894, when the necessary adjustments were carried out and the final figures advised to the Accountant General, Madras, on the 8th idem.

4. Unless the Board of Revenue can furnish me with the figures of indirect revenue at a very much earlier date than they have hitherto been able to do, similar delays cannot be avoided.

5. There was no delay in the adjustment of the charge of Rs 11,000 under Miscellaneous Railways. This amount represents charges incurred under Railway surveys during the year, and the figures under this head were advised to the Accountant General, Madras, in my No 2689 ^D/_B dated 30th June 1894.

Order thereon No. 1361 W. dated 8th June 1895

communicated to the Financial Dept with reference to G.O. dated 19th March 1895 No. 256 Financial.

(True Extract)

W. H. P. H. L.
under Secy to Govt P. W. D.

To.
The Financial Dept.

CURRENT No. 1508
Financial (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt
Financial Dept

No. 132
112

Dated

Received

Regd 28

27 June 95

No.

27 JUN. 1895

Subject.

Stating that the figures arrived first by the Examiner W. A. were only forecast of the probable actuals of 1893-94 and the figures were finally revised & adjusted in this office acc'ts on his statement sent later on.

To await reply from the Bd of Rev. CB

Send remainder

Cor.—4,000—18-5-95.

to Board on 5th

of reply not recd

C. H. S.

Compilation

DEPARTMENT.

Account

No.

J. B. E.
112

25

From

F. C. Harrison Esquire,
Offg. ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE

Chief Secretary to Government,
Financial Department.

SIR,

With reference to Acting Assistant Secretary Mr. C. G. Todhunter's memorandum N^o 1367, dated the 13th June 1895, I have the honour to state that the figures advised by the Examiner of Public Works Accounts, Madras in his letter N^o 2689 ^D/₁₃ dated 30th June 1894 were only forecast of the probable actuals for 1893-94. It was only in his statements sent later on with letter N^o 4452 c dated 18th Novr 1894 that the figures were finally revised, and adjusted in my accounts. It so happened that the figures for Railway

Surveys alone agreed in the two communications.

I have the honour to be,
Sir,
Your most obedient servant,
H. Harrison
Offg. Accountant General.

Mr
25/6

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

RESOLUTION—dated 1st November 1894, No. 460.

The Board resolves to forward to the Examiner of Public Works Accounts, in continuation of Board's Proceedings, dated 6th October 1894, No. 416, the annexed statement showing the financial results of irrigation under the Cauvery anikat system for fasli 1303 (1893-94). This being the year of the introduction of the new settlement, the accounts were submitted by the Tahsildars long after the due date, the last batch of them having been received only on the 10th October 1894. The Board has not been able to have these accounts completely checked, especially with reference to the classification of the new survey fields for the purposes of these accounts into usual wet, dry converted into wet, waste brought in, &c., but as the consolidated statements are urgently required by the Examiner of Public Works Accounts, they are herewith forwarded. A detailed examination of the accounts will, however, be made hereafter and revised figures furnished, if necessary.

2. Some difficulty has been felt in consequence of the new settlement, in apportioning the consolidated wet assessment between "land" and "water" and in determining the amount to be credited to old sources of irrigation. As regards the first point, the usual method followed in the case of settled districts is to credit to "land" the amount calculated at the dry rate appropriate to the class and sort of soil assigned to the land as wet. A difficulty is, however, felt in pursuing this course in Tanjore owing to the fact that a very large area of the delta is overlaid by deposits of alluvium from the Cauvery and has accordingly been classified in the alluvial series. The alluvial classification is applicable to dry lands as well as to wet lands, but as the major portion of the Cauvery delta owes its deposits to the Cauvery irrigation channels and would, without these channels, receive no alluvial deposits, the alluvial classification is inapplicable to these lands, if they are treated as dry, and it is difficult to say whether the substratum of soil below the alluvial deposits is clay or—as in many cases it undoubtedly is—sand.

3. Under the above circumstances, the Board considers that an average rate based on that prevailing in the neighbouring districts and in the dry lands of Tanjore itself should be taken as representing the assessment due to land in the irrigated tracts of the Tanjore delta. The average dry rate for the whole district, including the special rates of Rs. 7 and 5 per acre sanctioned for the "Padugai" lands, is only Rs. 1-6-0 per acre, and the average dry rates in the neighbouring districts of South Arcot and

	RS.	A.	P.
South Arcot	1	8	2
Trichinopoly	0	15	5

Trichinopoly are shown in the margin. The Board would accordingly adopt the existing average rate of Rs. 1-8-0 an acre, as sufficiently high for determining

the portion of the wet assessment to be credited to "land." At this rate, the total irrigation revenue would amount to Rs. 37,72,910.

4. Next, as regards the revenue due to old sources, this was fixed once for all at Rs. 23,65,000 under G.O., dated 18th July 1890, No. 335 I. But as the revision of the rates of assessment has considerably enhanced the share due to "water" on all wet lands, and this increase is properly creditable as well to old sources as to new irrigation, since its accrual is due to a general rise in prices affecting the produce of old equally with new irrigation, it is necessary that the amount fixed as a standard

prior to settlement should now be revised. The revenue due to old irrigation in the three years prior to settlement has been taken at the fixed sum of Rs. 23,65,000; while the total irrigation revenue during the same period has averaged Rs. 29,59,222. Dividing the total irrigation revenue of the year under review proportionately between the old and new irrigation revenue, the portion due to old irrigation will be Rs. 30,15,297 and that due to new irrigation will be Rs. 7,57,613, or adding indirect receipts not taken into consideration in calculating the proportion, Rs. 8,70,301. As the settlement increase is to be levied by instalments spread over 12 years, it will not be possible to fix a standard revenue due to old irrigation until certainly the greater portion of that period has elapsed. There will, however, be no difficulty in calculating the shares due to old and new irrigation in each year on the principle followed in this resolution.

5. A copy of these Proceedings will be submitted to Government, Revenue Department.

(True Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Examiner, Public Works Accounts.
Copy to the Chief Engineer for Irrigation.
" " Secretary to Government, Revenue Department.
" " Collector of Tanjore.
" " " of Trichinopoly.

APPENDIX.
FINANCIAL results of irrigation under the Cauvery anikat system, fashi 1303 (1893-94).

System.	Area irrigated.						Direct receipts (water-rate exclusive of remissions).						Indirect receipts.				Total of columns 18 and 23.
	First crop.			Second crop.			Usual wet.	Dry converted into wet and dry crops watered.	Waste brought under irrigation.	Zemindari.	Inams.		Land revenue of miscellaneous items.	Four per cent. in amount realized by sale of tank-bed lands.	Total.		
	Old irrigation.	New irrigation.	Total.	Old irrigation.	New irrigation.	Total.					Irrigated free of charge.	Irrigated and charged.					
1	2	3	4	5	6	7	8	9	10	11	12	13					
Cauvery anikat	ACRES. 733,776	ACRES. 154,709	ACRES. 888,485	ACRES. 34,039	ACRES. 73,531	ACRES. 107,570	RS. 28,20,370	RS. 2,75,115	RS. 2,61,881	RS. ..	RS. 41,683	RS. 34,054					
Direct receipts (water-rate exclusive of remissions)— <i>cont.</i>																	
System.	Second crop.	Miscellaneous.	Total irrigation revenue.	Deduct portion due to old irrigation.	Increase of revenue due to outlay incurred.	Increment of land assessment due to irrigation.	Land assessment of waste brought under irrigation.	Land revenue of miscellaneous items.	Four per cent. in amount realized by sale of tank-bed lands.	Total.	Total of columns 18 and 23.						
	14	15	16	17	18	19	20	21	22	23	24						
Cauvery anikat	RS. 3,23,757	RS. 16,050	RS. 37,72,910	RS. 30,15,297	RS. 7,57,613	RS. ..	RS. 1,05,972	RS. 6,716	RS. ..	RS. 1,12,688	RS. 8,70,301						

REVENUE DEPARTMENT.

1894.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed November 16th.

Proceedings, 1st Nov. 1894, No. 460.

Financial results of irrigation under the Cauvery anikat system for fasli 1303 (1893-94).—Forwarding to the Examiner of Public Works Accounts a statement showing the — and submitting copy of it for the information of Government.

Proceedings of the Board of Revenue
(Revenue Settlement, Land Records and Agriculture)
Dated 1st March 1895 No. 1136 M.S.

Read the following:—

Revenue Department,
Proceedings of the Madras Government.
Read Proceedings of Government, Public Works
Department, dated 12th January 1895 No. 20 J.
Order thereon, 7th February 1895, No. 566.

Communicated to the Board of Revenue with
the remark that steps should be taken to
ensure the submission of the revenue accounts
in future within the prescribed date.

(True Extract)

(Signed) R. C. C. Carr

Under Secretary to Govt.

To The Commissioners of Rev. Sett., L. R. and Agri:

Resolution

Communicated to the Collector of
all districts except Madras, Malabar, South Canara
and the Nilgiris.

2. The delay in the submission of the
revenue accounts for fasli 1303 (1893-94) was
unavoidable, and was, as explained in para 1
of Board's Proceedings dated 1st November 1894
No. 460, due to the introduction of the new
settlement rates into the Tanjore district. The
Jannabandi was not completed until the end
of September, and the accounts connected with
the Cauvery delta, in detail of "usual wet",
"dry into wet", &c as per new survey areas, could
not be prepared by the Karmans until long
after the usual date, and but for the special
measures.

measures adopted in the Board's office to prevent delay in the tabulation of the accounts, the consolidated returns could not have been submitted on the dates on which they were forwarded. The account shewing the output and value of crops from the Kumbakonam taluk was received only on the 17th November 1894 and the complete return shewing these particulars was forwarded by the Board on the 23rd following.

3. Referring to para 8 of the Chief Engineer's note, the Board observes that the abstract of the extent of irrigation and revenue for the Cauvery delta under each canal is printed as appendix II to Board's Proceedings dated 21st November last No. 487.

(True Copy + Extract)

Rajaratnam
Secretary

To

- The Collectors concerned, with special reference to:
- Secretary to Government, Revenue Deptt.
 - Chief Engineer for Irrigation.

sd/

Board of Revenue
(Revenue Settlement, Land Records
and Agriculture)
Madras.

To
The Collector of

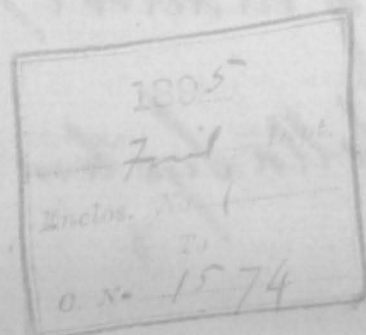
Proceedings of 1st March 1895

No. 1136 Ms.

Subject

Statements of revenue derived
from irrigation works for Fash 1303
1893-94

Communicating to collectors
G. G. Rev; Sept: communicating
G. G. P. W. D. communicating
Chief Engineer's note reviewing
the accounts —



(13-1,000-21-1-93.)
CURRENT No. 1574



Proceedings of the Board of Revenue
(Revenue Settlement, Land Records and Agriculture).

Dated 3rd July 1895

No. 3411 Ms.

READ — Memorandum from Government,
Financial Department, dated
13th June 1895 No. 1367.

Resolution.

With reference
to the Government Order read —
above, the Board begs to report
that the delay in furnishing the
Examiner of Public Works Accounts
with the figures of indirect revenue
for the Cauvery Delta System for

Fash

Fasli 1303 (1893-94) was, as explained in Board's Proceedings, dated 1st November 1894 and 1st March 1895 Nos 460 and 1136 Mis., occasioned by the introduction of the new settlement rates in the Tanjore district. The jamabandi was not completed until the end of September and thus the accounts connected with the Cannery delta, in detail of "usual wet," "dry into wet" &c according to the new survey areas, could not be prepared by the zamindars until long after the

copied in
the file

the usual date.

2. The figures for Fasli ¹³⁰²/_{1892.93} were furnished to the Examiner on the due date, i.e., the 15th August, and steps are being taken to furnish him with the figures for Fasli 1304 also in time.

/True Extract/

Muzumdar
Secretary.

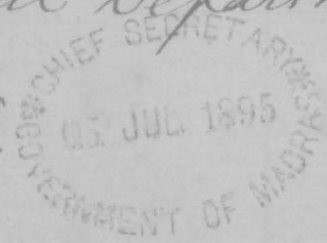
To
The Chief Secretary to
Government Financial
Department
with copies of Board's Proceedings
Nos 460 and 1136 of 1895.

CURRENT No. 1574
Finance Dept.
1895

Board of Revenue
(Revenue Settlement, Land
Records and Agriculture)
Madras.

To
The Chief Secretary to
Government
Financial Department.

Recd / 5. VII. 95
Regd / 8. VII. 95
Enc - 2.



Proceedings dated 3rd July 1895
No 3411 M

Subject.

Reporting that the delay in
furnishing the Examiners of P.W.
Accounts with the figures of
Indirect Revenue for the Canyary
Settlement for 1893-94 was caused
by the introduction of the new settle-
ment in the Tanjore Dist. & that
Copies are being taken to furnish
Examiners with figures for
1894-95 in time.

No need to
be made in
C. N. 1370, 1508 + 1574
C.S. 8/7/95

ORDER dt 11th July 1895 No 513
Recorded.

2. The attention of the P.W. Dept.
will be drawn to the Accl.
Gent's letter.

C.S. 8/7/95
10/7/95

1370 + 1508 = Q
Accl. Gent (1370 all +)
1574 = P.
Board of Rev (Rev. Settlement) = 1370 = Q
20 July 95 = Q.
P. W. Dept 1370 = Q 1508 = P
1574 = P

Copies 15/7

When given for copying
Then copied
Then examined
Then signed

189

READ MAIN G.O., No.
189

DATED

GOVERNMENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH 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.