

17-9-07

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Financial (1895) Department.

ORDINARY PRINTED

G.O., No. 65
DATED 24-1-95

INDEXED. 1819

[Despatch Abstract.]

IRRIGATION ESTABLISHMENT CHARGES.-

Sanctioning an additional allotment of Rs 39,360 for---on
account of increase of revenue in the Cauvery delta.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
80	150						

Govt. of {1895} Madras. FINANCIAL.

continued showing
Issue 63-94.
Recd. Encl. 100-5 on 100-5

G.O., 24th January 1895, No. 65.

JANUARY.

Irrigation Establishment Charges.

Sanctioning an additional allotment of Rupees
39,360 for — on account of increase of revenue
in the Cauvery delta.



24TH JANUARY 1895, No. 65, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., dated 12th January 1895, No. 18 I., Public Works.

Read—the following papers :—

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st November 1894, No. 460.

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 amicut 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

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

Arcot and 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. 395 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.

ENCLOSURE.

FINANCIAL results of irrigation under the Cauvery ancient system, fasli 1303 (1893-94).

System.	Area irrigated.						Direct receipts (water-rate exclusive of remissions).					
	First crop.			Second crop.			Usual wat.	Dry converted into wet and dry crops watered.	Waste brought under irrigation.	Zemindari.	Inams.	
	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 amount.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	RS.	RS.	RS.	RS.	RS.	RS.
	733,776	154,709	888,485	34,039	73,531	107,570	28,20,370	2,75,115	2,61,881	..	41,683	34,054

System.	Direct receipts (water-rate exclusive of remissions)—cont.					Indirect receipts.						Total of columns 15 and 23.
	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.		
14	15	16	17	18	19	20	21	22	23	24		
Cauvery amount.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
	3,23,757	16,050	37,72,910	30,15,207	7,57,613	..	1,05,872	6,716	..	1,12,688	8,70,301	

G.O., dated 17th November 1894, Mis. No. 4483, Revenue.

Read—Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st November 1894, No. 460.

ABSTRACT.—Forwarding to the Examiner of Public Works Accounts a statement showing the financial results of irrigation under the Cauvery ancient system for fasli 1303.

Order—dated 17th November 1894, Mis. No. 4483, Revenue.

Recorded.

(True Extract.)

(Signed) R. C. C. CARR,
Under Secy. to Govt.

Office-note from the Examiner of Public Works Accounts, dated Madras, 8th November 1894, No. 4456 A.

In the statement showing the financial results of irrigation under the Cauvery delta system for 1893-94, which accompanied the Proceedings of the Board of Revenue, No. 460, Press, dated 1st November 1894, the "portion due to old Irrigation" has been shown as Rs. 30,15,297. As this amount differed from the figure (Rs. 23,65,000) fixed in G.O., No. 395 I., dated 18th July 1890, I have adhered to the latter in my accounts for 1893-94 pending orders of Government on the subject. In respect however of the increase of revenue due to outlay incurred, I have adopted the amount (Rs. 7,57,613) given by the Board of Revenue as it approximated closely to the revised estimate (Rs. 7,85,000) shown for the project in page 4 of the Major Works budget estimate, 1894-95.

Order—dated 12th January 1895, No. 18 I., Public Works.

In the circumstances reported by the Board of Revenue, the adoption of the sum of Rs. 30,15,297 as the revenue due to old irrigation of the Cauvery delta system in lieu of the sum of Rs. 23,65,000 fixed in G.O., No. 395 I., dated 18th July 1890, is approved. It is noted that owing to the recent revision of settlement it will not be possible to fix for several years to come a standard revenue due to old irrigation under this system.

2. In its Proceedings No. 479, dated 18th November 1894, printed in Proceedings of the Madras Government, No. 950 I., dated 3rd December 1894, the Board of Revenue adopted for the revised estimate of the current year Rs. 30,21,000 as the old irrigation revenue. This amount exceeds the budget estimate by Rs. 6,56,000 and necessitates the provision of Rs. 39,360 for establishment charge at 6 per cent. on the difference in revenue. As the extra amount cannot be provided by a reappropriation of the existing grants for the current year, the Financial Department will be requested to sanction an additional allotment of Rs. 39,360 from Provincial funds to "43. Minor Works and Navigation" to meet the charge.

3. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

[Here enter No. 19 I., dated 12th January 1895.]

(True Extract.)

(Signed) R. R. E. DRARE-BROCKMAN, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Superintending Engineer, V Circle.
" " " VI " "
" Examiner, Public Works Accounts.
" Revenue Department.
" Financial " "

1895.

Public Works Department.

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H. H.
P.S.

24th January
1895, No. 65

Order

24/1/95

An additional allotment of Rs. 39,360, for establishment charges under 43. Minor Works & Navigation, is sanctioned by transfer from the ~~existing~~ grant of the current year, from establishments, under 45. Civil works - Public works dept -

CB
n/s

23/1/95

No. 18
Dated 12 January 1895
Despatched
Received 17th
encl 1



The adoption of Rs. 30,15,297 as the revenue due to old irrigation of the Camry Delta System, approved with remarks.

10-0-

To the P.W.D. - Accountant-General - Revenue Department - Public Works Dept - 17/1

24TH JANUARY 1895, No. 65, FINANCIAL.

Endorsement—dated 12th January 1895, No. 19 I., Public Works.

Forwarded.

(By Order.)

(Signed) R. R. E. DRAKE-BROCKMAN, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

ORDER—dated 24th January 1895, No. 65, Financial.

An additional allotment of Rs. 39,360 for establishment charges under 43, Irrigation—Minor Works and Navigation, is sanctioned by transfer from the grant of the current year for establishments under 45, Civil Works—Public Works Department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department (Buildings and Roads Branch).
(Irrigation Branch).

" Accountant-General.
" Revenue Department.

Ed. A. Raitt

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. 415, 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 Trichinopoly are shown in the margin.

	RS.	A.	P.
South Arcot	...	...	...
Trichinopoly	...	...	...

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. 395 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.

Copy to the Chief Engineer for Engineering,
" " Secretary to Government, Revenue Department,

Collector of Tanjore.

" " of Trichinopoly.
 " " "

APPENDIX.

[illegible]

REVENUE DEPARTMENT.

1894.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed November 16th.

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

Vol 468 of 17-11-94

Recorded

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

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Final

115

Financial Results of Irrigation under the Jawery Anikat System Jasli 1303 (1893-94)

System	Area irrigated						Direct receipts (water rate exclusive of remissions)										Indirect receipts							
	First Crop			Second Crop			Usual wet	Dry converted into wet and dry crops watered	Waste brought under irrigation	Zemindari	Irrigated free of charge	Irrigated paid charged	Second Crop	Miscellaneous	Total irrigation revenue	Deduct portion due to old irrigation	Increase of revenue due to outlay incurred	Increment of land revenue due to irrigation	Land assessment of waste brought under irrigation	Land revenue of	Miscellaneous items	4 per cent in amount realized by sale of tank-bed lands	Total	Total of Columns 18 and 23
	Old irrigation	New irrigation	Total	Old irrigation	New irrigation	Total																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
	Acre	Acre	Acre	Acre	Acre	Acre	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jawery Anikat	733,776	154,709	888,485	34,039	73,531	107,570	28,203	2,75,115	2,61,881	-	41,683	34,054	323,757	16,050	37,72,910	30,15,297	7,57,613	..	1,05,972	6,716	..	1,12,688	8,70,301	

(S/O. Rajarathnam
Secy

E. M.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Proceedings of the Board of Revenue, Revenue Settlement, Land Records and Agriculture, dated 1st November 1894. No. 460 Press

Resolution: The Board resolves to forward to the Examiners of P. W. Accounts in continuation of Board's Proceedings, dated 6 October 1894, No. 416, the annexed statement showing the financial results of irrigation under the Cauvery Aikhat System for Jasli 1303 (1893-94). This being the year of the introduction of the new Settlement, the accounts were submitted to the Tahildars long after the due date, the last batch of them having been received only on the 10 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 P. W. 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

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 Trichinopoly are shown in the margin. The Board would accordingly adopt the existing average rate of Rs. 1-8-0 per 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.

South Arcot Rs. 1-8-2
Trichinopoly " 0-15-5

4. Next as regards the revenue due to old

to old sources, this was fixed once for all
at Rs. 23,65,000 under Government order
of 18 July 1890, No. 395 J. 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

As the settlement increase is to be levied, is
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 Dept.

Revenue Department
Proceedings of the Madras Government.
Read Proceedings of the
Board of Revenue, Revenue Settlement, Land
Records and Agriculture, dated 1st November
1894, No. 460 Press.

Order thereon: 17 November 1894, No. 4483.

Recorded / True Extract /
(Signed) R. C. C. Carr
Under Secy. to Govt.

Office Note from the Examiner of Public
Works Accounts, No. 4456 A. d/8 November 1894
In the

In the statement showing the financial results of Irrigation under the Jawery Delta System for 1893-94, which accompanied the Proceedings of the Board of Revenue No. 460 Press dated 1 Novr. 1894 the "portion due to old Irrigation" has been shown as Rs. 30,15,297. As this amount differed from the figure (Rs. 23,65,000) fixed in G.O. No. 395 I. dated 18 July 1890, I have adhered to the latter in my accounts for 1893-94 pending orders of Government on the subject. In respect however of the increase of revenue due to outlay incurred, I have adopted the amount (Rs. 7,57,613) given by the Board of Revenue as it approximated closely to the Revised Estimate (7,85,000) shown for the project in page 4 of the Major Works Budget Estimate 1894-95.

Order thereon... No. 18 I. dated 12 January 1895.

In the circumstances reported by the Board of Revenue, the adoption of the sum of Rs. 30,15,297 as the revenue due to old irrigation of the Jawery Delta System in lieu of the sum of Rs. 23,65,000, fixed

fixed in G.O. No. 395 I. dated 18 July 1890, is approved. It is noted that owing to the recent revision of settlement it will not be possible to fix for several years to come a standard revenue due to old irrigation under this system.

2. In its Proceedings No. 479, dated 18 November 1894 printed in P. M. G. No. 950 I. d/3 December 1894, the Board of Revenue adopted for the revised estimate of the current year Rs. 30,21,000 as the old irrigation revenue. This amount exceeds the budget estimate by Rs. 6,56,000 and necessitates the provision of Rs. 39,360 for establishment charge at 6 per cent on the difference in revenue. As the extra amount cannot be provided by a reappropriation of the existing grants for the current year, the Financial Dept. will be requested to sanction an additional allotment of Rs. 39,360 from Provincial funds to "43 Minor Works and Navigation" to meet the charge.

3. Ordered that a copy of these Proceedings be forwarded to the Government of India.

of India for information.

(True Extract)

Under Secy. to Govt. P.W.D.,
(Irrigation Branch)

E. J. P.

To The Chief Engineer for Irrigation.
" Suptg. Engineers V & VI Circles.
" Examiner, P.W. Accounts.
" Revenue Department.
" Financial Department.

Financial Department.

C. No. 115.

Note for the Honorable Mr. Bliss, C.I.E.

The grants for Public Works establishments for 1894-95 under 12 Irrigation and 15 Civil Works stand as follows:-

Budget for 1894-95.

Vide page [58]
of Civil Works
Budget for 1894-5

Total cost of Public Works establishments.	21.79
Deduct Contributions from Imperial, Local and other services.	8.09

Contribution from Provincial Irrigation...	7.17	13.20
--	------	-------

(a) 21.79 - 15.26

	Grant to Irrigation	Grant to Civil Works.	Total
Net cost P.W.D. establishment.	7.17	(a) 15.26	22.43
Grant for works & repairs.	21.11	13.20	34.31
Tools and plant etc.	1.47	1.27	2.74
	21.58	14.53	36.11
TOTAL GRANTS.	28.75	25.09	53.84

(by the Draft order on the back of the current

As now altered, the estimate would cost 7.57 6.13 13.70

The grant for works in each case will not then be affected and the Public Works office /General Branch/ agrees to this reduction of the grant under 45 Civil Works by 40.

For 1895-96 the H.M. first decided to give 29 lacs for buildings and

18903

roads /Grant 40/ and 61 lakhs for Irrigation /Grant 40/ subsequently re directed .22 to be added to the latter and .20 to the former. It was understood in the office that an addition of .42 was to be made to the total grant of 60 lakhs; the effect of this has been to raise the allotment for works under grant 45 and this was supposed to be what was required.

Grants of 29 + 31 lakhs would have stood as follows:-

Budget 1894-95	Grant to Irrigation	Grant to Civil Works	Total	
Establishment ...	7.50	6.50	14.00	(Approximate)
Works &c. ...	23.50	22.50	46.00	
	51.00	29.00	80.00	

Adding .42 to the total grant, as well as to Irrigation, the figures would be.

Establishment ...	7.92	6.08	14.00	
Works &c. ...	23.50	22.92	46.42	
	51.42	29.00	80.42	

% These figures are the grants will be redistributed to the Irrigation Dept.

as sanctioned
At present they stand at

Establishment ...	7.72	6.28	14.00	
Works &c. ...	23.50	22.92	46.42	
	51.22	29.20	80.42	

2. The Establishment charges under to Irrigation are calculated in accordance with Section 1485 of the Madras Public Works Code, which lays down that "In this Presidency, to which the provincial service arrangements apply, the whole of the Public Works

establishment

N.M. has since decided that the grants already made for 1898-6 need not be altered C.S.

"establishment is considered Provincial. x x x For the Irrigation branch where there is no separate establishment entertained for works, the charges for establishment will be calculated at the rate of

/i/ 25 per cent on the actual outlay on works and repairs.

/ii/ 10 per cent on all direct revenue realised from Irrigation works

/iii/ 6 per cent on the indirect revenue due to -----

According to this principle, the establishment charges for 1894-95 amount to 7.17 as shown below:-

Vide page [32] of the Minor Works & Navigation Budget for 1894-5

	Items on which calculations are based.	Establishment charges.
Grant for works & repairs...	21.11	
Deduct items on which no charge for establishment... is admissible	4.91	
(Land compensation)		
Net grant for works & repairs	20.40	
ESTABLISHMENT CHARGES.		
/i/ 25 per cent on this grant...		1.60
Estimate of direct Revenue credited to XXX Provincial..	1.60	
/ii/ 10 per cent on direct revenue		.16
Indirect Revenue due to old Irrigation under Major Works	23.67	
/iii/ 6 per cent on indirect revenue		1.42
Total percentage charges		6.39
/iv/ Cost of special establishment actually employed for investigating the requirements of tanks systematically [8 investigations]		.68
Grand Total		7.17

G.O. 950 E 5-11-94 p. 6

L.A. 358 T

P. 100 4-11-94

Page [35] of Minor Works & Navigation Budget for 1894-5

The Direct revenue of 1.60 is credited wholly to Provincial under XXX Irrigation, and 10 per cent is charged on it for cost of establishment.

Additional grant to Irrigation for increase of revenue in the Cauvery delta.

The Indirect revenue of 28.97 is credited to I Land Revenue, shared, of which Provincial gets 1/4 for establishment, 3 per cent has all along been paid on this account. This revenue is not raised to 35.72 in the revised and 35.00 in the Budget.

vide pages 3 & 4 of G.O. 930 I, dated 2nd December 1894/Provincial pays 1 per cent on the increase of lakhs and odd.

P. W. D. has asked for early action

or 20, as the case may be, it may be transferred to the other branch, and if neither branch requires its plant ^{both plants} they can be transferred to some other purpose, or will come in as savings at the end of '95-'96.

I have passed the draft.

24/1/95

The practical result of this note is that I was right in supposing that this addl. debit on account of establishment to 43 Irrigation does not in the least affect the amount of money available for the execution of works, because there is no actual increase in the cost of the works & the extra debit to 43 is provided for by a small debit (for extra, that is) to 45. At least that is how I read it. If I had clearly understood this at the time, I should not have added the addl. plant of 42 (22 to 43 Irrigation and 20 to 45 C.W.).

But as these plants have been made they may stand. If either branch of the P.W.D. does not want its allotment of 22 it

24TH JANUARY 1895, No. 65, FINANCIAL.

GOVERNMENT OF MADRAS. FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., dated 12th January 1895, No. 18 I., Public Works.

Read—the following papers:—

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st November 1894, No. 460.

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 ancient 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 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.

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

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. 395 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.

ENCLOSURE.

FINANCIAL results of irrigation under the Cauvery ancient system, fasli 1303 (1893-94).

System.	Area irrigated.						Direct receipts (water-rate exclusive of remissions).					
	First crop.			Second crop.			Usual wet.	Dry converted into wet and dry crops watered.	Waste brought under irrigation.	Zemindari.	Inams.	
	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 ancient.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	RS.	RS.	RS.	RS.	RS.	RS.
	733,776	154,700	888,486	34,039	73,531	107,570	28,20,370	2,75,115	2,01,881	..	41,683	34,054

System.	Direct receipts (water-rate exclusive of remissions)—cont.					Indirect receipts.					Total of columns 18 and 23.
	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.	
14	15	16	17	18	19	20	21	22	23	24	
Cauvery amount.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	3,23,757	16,050	37,72,910	30,15,297	7,57,613	..	1,06,972	6,710	..	1,12,688	8,70,301

G.O., dated 17th November 1894, Mis. No. 4483, Revenue.

Read—Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st November 1894, No. 460.

ABSTRACT.—Forwarding to the Examiner of Public Works Accounts a statement showing the financial results of irrigation under the Cauvery ancient system for fasli 1303.

Order—dated 17th November 1894, Mis. No. 4483, Revenue.

Recorded.

(True Extract.)

(Signed) R. C. C. CARR,
Under Secy. to Govt.

Office-note from the Examiner of Public Works Accounts, dated Madras, 8th November 1894, No. 4456 A.

In the statement showing the financial results of irrigation under the Cauvery delta system for 1893-94, which accompanied the Proceedings of the Board of Revenue, No. 460, Press, dated 1st November 1894, the "portion due to old irrigation" has been shown as Rs. 30,15,297. As this amount differed from the figure (Rs. 23,65,000) fixed in G.O., No. 395 I., dated 18th July 1890, I have adhered to the latter in my accounts for 1893-94 pending orders of Government on the subject. In respect however of the increase of revenue due to outlay incurred, I have adopted the amount (Rs. 7,57,613) given by the Board of Revenue as it approximated closely to the revised estimate (Rs. 7,85,000) shown for the project in page 4 of the Major Works budget estimate, 1894-95.

Order—dated 12th January 1895, No. 18 I., Public Works.

In the circumstances reported by the Board of Revenue, the adoption of the sum of Rs. 30,15,297 as the revenue due to old irrigation of the Cauvery delta system in lieu of the sum of Rs. 23,65,000 fixed in G.O., No. 395 I., dated 18th July 1890, is approved. It is noted that owing to the recent revision of settlement it will not be possible to fix for several years to come a standard revenue due to old irrigation under this system.

2. In its Proceedings No. 479, dated 18th November 1894, printed in Proceedings of the Madras Government, No. 950 I., dated 3rd December 1894, the Board of Revenue adopted for the revised estimate of the current year Rs. 30,21,000 as the old irrigation revenue. This amount exceeds the budget estimate by Rs. 6,56,000 and necessitates the provision of Rs. 39,360 for establishment charge at 6 per cent. on the difference in revenue. As the extra amount cannot be provided by a reappropriation of the existing grants for the current year, the Financial Department will be requested to sanction an additional allotment of Rs. 39,360 from Provincial funds to "43. Minor Works and Navigation" to meet the charge.

3. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

[Here enter No. 19 I., dated 12th January 1895.]

(True Extract.)

(Signed) R. R. E. DRARE-BROCKMAN, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Superintending Engineer, V Circle.
" " " VI " "
" Examiner, Public Works Accounts.
" Revenue Department.
" Financial "

Endorsement—dated 12th January 1895, No. 19 L., Public Works.

Forwarded.

(By Order.)

(Signed) R. R. E. DRAKE-BROCKMAN, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

ORDER—dated 24th January 1895, No. 65, Financial.

An additional allotment of Rs. 39,360 for establishment charges under 43, *Irrigation—Minor Works and Navigation*, is sanctioned by transfer from the grant of the current year for establishments under 45, *Civil Works—Public Works Department*.

(True Extract.)

(Signed)

Chief Secretary.

To the Public Works Department (Buildings and Roads Branch).

" " (Irrigation Branch).
" Accountant-General.
" Revenue Department.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Read.

Encl.

G.O., 24th January 1895, No. 65.

JANUARY.

Irrigation Establishment Charges.

Sanctioning an additional allotment of Rupees 89,360 for — on account of increase of revenue in the Cauvery delta.

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