

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
3285	1778						
3686	197						

Financial Revenue (189⁷) Department.

CURRENT No. 4553. 1779

From

The Board of Revenue
(Revenue Settlement, &c)

Order--

Endorsement No. 2861 (Mis).

No. 3792 Mis.

Transferred to the Financial
Department with reference to G. O.
No. 261 Financial, dated 24th March
1897.

Dated 27th May 1897

Received 30th ,,

Registered 1st June ,,

Enclosures

Spare copies

For Ag. Secy. to Govt.

Ootacamund

5th June 1897.

Recd 12/6/97

Regd 12/6/97
Encls 3

To the Financial Deptt.

with copy of G. O. No.

788 & 685
13-11-88 18-10-95.

SUBJECT.

Stating that the Board doubts
the propriety of the course suggest-
ed by the Accountant General of meet-
ing the expenditure proposed in ex-
cess of the budget grant in respect
of certain specified channels under
the Irrigation Cess Fund by re-appro-
priation from the total grant for
all the districts.

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Gobt. of {1895} Madras REVENUE.

Issued

Recd.

Encl.

G.O., No. 685, 18th October 1895.

OCTOBER.

Irrigation Cess Fund.

The proposals of the Collector of Salem for the utilization of the surplus balance to the credit of the —, approved and sanctioned.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 30th September 1895, Mis. No. 5095 :—

Read—the following letter from the Collector of Salem, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated 12th May 1895, No. 2006 :—

With reference to paragraph 5 of Board's Proceedings, dated 16th October 1893, No. 411, calling for proposals for utilizing the surplus under Irrigation Cess Fund, I have the honour to report as follows :—

The surplus fund at the end of the year 1894-95 was Rs. 22,258-9-2.

2. Regarding the utilization of this fund, the Local Revenue officers, the Tahsildar of Námakkal and the General Charge Deputy Collector and the Executive Engineer, Salem, have been consulted. The Tahsildar and the Deputy Collector propose, among others, the two undermentioned works to be carried out with this surplus and the Executive Engineer approves of the proposals—

- (1) Extension of the Poyyeri branch of the Rajavoikal and the Komarapalliem channel, approximate cost Rs. 6,400.
- (2) Construction of two inspection sheds—one at Jederpalliem and the other at Velur at Rs. 2,500.

3. As regards the first, the Executive Engineer says that the Poyyeri branch of Rajavoikal may be extended about 2,000 feet and the Komarapalliem channel about two and-a-half miles in length and that the former may not cost more than Rs. 400 and the latter Rs. 6,000 (*vide* his letter, dated 1st October 1894, No. 887—copy enclosed). The proposed extensions are expected to secure an additional wet cultivation of about 200 acres of dry lands. The Tahsildar says that “6 per cent. income on the proposed outlay of Rs. 6,400, viz., Rs. 384, would entitle the project to be classed under remunerative. About 200 acres can fairly be expected to be transferred from dry to wet, but to be on the safe side, I would calculate on only half the extent, i.e., on 100 acres. This would bring in about Rs. 450 or Rs. 66 more than the required amount.”

It appears from the Tahsildar's report and the Executive Engineer's letter that the ryots are very anxious to have the proposed extensions carried out.

4. As regards the second proposal, viz., the construction of two inspection sheds—one at Jederpalliem (the head Korambu of the Rajavoikal) and the other at Velur (about half way down the channel), the Tahsildar says that these “inspection sheds are absolutely necessary. . . . There is already a shed at Jederpalliem, but it is a small one without out-houses and there is none at all at Velur. Officers of all grades in the Department of Public Works and Revenue Department have constantly to visit these parts and most of them, not being provided with tents, find considerable

difficulty in getting suitable temporary accommodation. The necessity for these inspection sheds will be apparent when it will be remembered that, on the opposite side of the river in the Coimbatore district, an inspection bungalow has been built at a cost of several (it may be ten) thousands of rupees."

5. The Executive Engineer further proposes the following works (*vide* his letter dated 22nd January 1895, No. 35—copy enclosed):—

(1) The construction of stone revetments at all sharp bends and erosions and making up of bank to two feet above maximum water-level with a top width of at least six feet to serve as a safe inspection path.

(2) Re-modelling or re-constructing almost all surplus works with a roadway over them, and screw-gearing shutters to work them.

(3) Replacing all existing masonry sluices that are out of order and all palmyra spouts by iron-pipe sluices.

(4) Construction of accommodation bridges wherever necessary. The Tahsildar and the Deputy Collector also recommend them.

6. I think the works suggested by the Executive Engineer may be carried out. The extensions of the channels are not works of customary labour, but it is an excellent investment of the surplus proceeds. After that the building of inspection sheds and 4 of the Engineer's proposals may be carried out in order. These should be done as they are necessary to the proper working of the channels and very desirable.

Reference on the above, dated 24th May 1895.

The Collector is requested to report the amount of the surplus balance at the credit of each of the channels under the irrigation cess system in the district, and also the approximate cost of the improvements or repairs proposed to each of the works alluded to in paragraph 5 of his letter.

Read—also the following letter from the Collector of Salem, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated 28th August 1895, Ref. No. 744-B. and G.:—

Adverting to Board's reference on General Register No. 2642, dated 24th May 1895, I have the honour to state that no separate account is maintained for each channel and therefore it is not possible to give the balance at the credit of each channel.

2. A copy of the statement received from the Executive Engineer showing the approximate cost of the improvements or repairs proposed for each of the works is submitted as required.

ENCLOSURES.

From M.R.Ry. Rai Bahadur S. GOPALAKRISHNA IYER Avergal, B.C.E., Executive Engineer, Salem division, to the Collector and District Magistrate, Salem, dated 1st October 1894, No. 887.

With reference to your No. 1929, dated 14th June 1894, I have the honour to inform you that I inspected the lines of the proposed extensions of the channels. There is not much room for extension of irrigation by flow. I find there is good extent of land irrigated by baling in almost all villages supplied by Cauvery channels and I therefore think such irrigation may be extended by the extension of the channels. Poyyeri channel may be extended about 2,000 feet and Komarapalliem about 2½ miles. The former may not cost more than Rs. 400 and the latter Rs. 6,000. As the interested ryots are anxious for the extension of the channels and express their willingness to irrigate their dry lands by baling if water won't flow to them, I consider there may be ample return for the money that will have to be laid out. I therefore recommend the extensions of the channels as proposed.

From M.R.Ry. Rai Bahadur S. GOPALAKRISHNA IYER Avergal, B.C.E., Executive Engineer, Salem division, to the Collector and District Magistrate, Salem, dated 22nd January 1895, No. 35:—

With reference to your No. 5803-Eng., dated 9th instant, I have the honour to inform you that so far as I have seen the Cauvery channels, the works required to put them in proper condition are, I consider, the following:—

(1) Construction of stone revetments at all sharp bends and erosions and making up of bank to two feet above M.W.L. with a top width of at least six feet to serve as a safe inspection path.

(2) Re-modelling or re-constructing almost all surplus works with a roadway over them and screw-gearing shutters to work them.

(3) Replacing all existing masonry sluices that are out of order and all palmyra spouts by iron-pipe sluices.

(4) Construction of accommodation bridges wherever necessary. The Deputy Tahsildar of Paramatty having an intimate knowledge of the channels, it is possible that all works particularized by him under the last three of the above heads are necessary.

(5) Extension of Poyyeri channel branch of Rajavoikal and Komarapalliem channel. These are intended for extension of irrigation.

2. All the works above mentioned will, I doubt not, absorb completely the surplus cess fund of Rs. 24,342. They being numerous, though small, it will require the services of an experienced subordinate exclusively for at least three months to take necessary levels and prepare proper estimates and plans for them. Such a subordinate is not now available in the division and I will apply for one to the Superintending Engineer, but I may say here that though a subordinate is specially deputed for the work and all estimates are prepared in three or four months' time, the works cannot be completed in one year or even in two years as there appears to be irrigation under the channels all round the year and water cannot be kept away from them for more than four or five days consecutively once or twice a month.

3. As the extension of Poyyeri and Komarapalliem channels and the construction of a rest-house at Jederpalliem can be done at any time, I may be able to spend Rs. 12,000 in all in the next official year.

STATEMENT showing approximate cost of work proposed for Cauvery channels in Namakkal taluk.

No.	Names of channels.	Description of works.			
		Construction of stone revetments and making up bank to six feet wide at top.	Re-modelling or re-constructing surplus works with a roadway over them and screw-gearing shutters.	Replacing existing masonry sluices that are out of order and all palmyra spouts by iron-pipe sluices.	Constructing accommodation bridges wherever necessary.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I	Rajavoikal channel	3,000 0 0	2,000 0 0	2,000 0 0	1,000 0 0
II	Mohanur channel	2,000 0 0	2,500 0 0	2,500 0 0	2,000 0 0
III	Komarapalliem channel	1,000 0 0	1,000 0 0	500 0 0	500 0 0

No. 413-M.

Forwarded to the Collector and District Magistrate of Salem with reference to his No. 744-B. and G., dated 30th May 1895.

(Signed) S. GOPALAKRISHNA IYER,
SALEM, Executive Engineer.
19th June 1895.

Resolution—dated 30th September 1895, Mis. No. 5095.

With reference to paragraph 5 of Board's Proceedings, No. 411, dated 16th October 1893, the Collector of Salem in the papers read above submits his proposals for the utilization of the surplus balance of the Irrigation Cess Fund in his district. The proposals are submitted for the orders of Government.

2. The works proposed by the Collector are enumerated in paragraphs 2 and 5 of his first letter and are roughly estimated to cost about Rs. 28,900. As this amount considerably exceeds the balance available for expenditure, the Collector proposes the execution of the works one after the other—in the order of their importance as funds become available. The two works which he suggests for construction in the first instance are the extensions of the Poyyeri branch of the Rajavoikal channel and the Komarapalliem channel by 2,000 feet and $2\frac{1}{2}$ miles, respectively, at an estimated cost of Rs. 400 and Rs. 6,000. These works are expected to yield an additional revenue of at least 6 per cent. on the proposed outlay and the ryots interested are stated to be anxious that they should be carried out. The various proposals of the Collector seem to be well considered and have the approval of the Board.

3. In paragraph 1 of his second letter the Collector states that no separate account is maintained for each channel. This is much to be regretted. The Collector is requested to see that such an account is at once opened and maintained from the current year.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department, with enclosures.
„ Collector of Salem.

ORDER—No. 685, Revenue, dated 18th October 1895.

Irrigation No. 13.

The Collector's proposals, which are supported by the Board of Revenue, are approved and sanctioned.

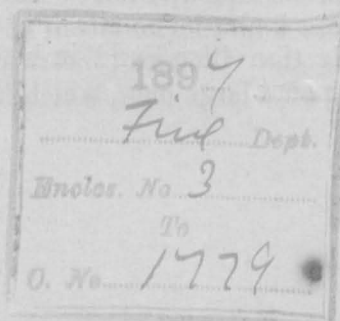
(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture),
„ the Public Works Department.

Exd. C. M. Brisson.

50 Copies.



GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 19th September 1888, Mis. No. 5584 :—

THE HON. W. S. WHITESIDE.

Read—the following letter from W. A. WILLOCK, Esq., Acting Collector of Trichinopoly, to the Secretary to the Commissioners of Land Revenue, dated 30th June 1888, No. 312-4 :—

I have the honor to reply to Board's Proceedings, No. 13, dated 14th April 1887, regarding the disposal of the surplus of irrigation cess.

2. Not only has it been impossible to ascertain what surplus appertains to each channel, but I have been even unable to apportion the balance belonging to each taluk satisfactorily. The taluk cutcherry figures at my disposal as regards Perambalur and Kulitalai are, however, I believe, reliable. In the former the expenditure is usually limited to the income, and in the latter the system has been in force only since 1885. The Musiri taluk is not concerned, the balance of Rs. 1,034 against it consisting of fines levied under Act I of 1858; and I propose to take the tahsildar's figures as correct in the case of Udayarpalaiyam, in which the cess has been collected from 1868, and credit the remainder to the Trichinopoly taluk, where the custom is of much older standing. According to this method, the surplus in favor of each taluk on the 1st April 1888 was as follows :—

	RS.
Trichinopoly	11,070
Musiri	*1,034
Kulitalai	8,373
Perambalur	208
Udayarpalaiyam	3,325
Total	24,010

* This consists of fines levied under Act I of 1858.

3. In the Trichinopoly taluk, the necessity of making each channel or connected group of channels meet its own expenditure has been overlooked and the deficits in some have been made good from the surplus funds of others. In the Peruvalai and Iyan group of channels, the annual expenditure exceeds the receipts by about Rs. 860, the balance being made good from the surplus receipts of those in Srirangam and on the south of the river. How long this has been going on I cannot say, as the old accounts have been destroyed, but there must now be a very large sum due by this group to the more solvent ones of the taluk.

4. The first question to be considered is what should be done with regard to these debts. The destruction of records renders it impossible to carry any inquiry into their amount further back than five or six years, which would only give a small proportion of the total deficit. The exact sum due can consequently not be ascertained even approximately. Even if it were ascertained there would be no means of adjusting it without increasing the rate of cess, and this the villagers concerned would naturally refuse to agree to for the purpose of clearing off a large debt, which has been

allowed to accumulate against them without their knowledge and through no fault of theirs. Objectionable as the course is, I see nothing for it but to accept matters as they at present stand, reduce the expenditure of the insolvent channels to the level of their receipts, and distribute the surplus amongst the solvent ones in proportion to the present surplus income. In the distribution of the surplus of the solvent channels, I find it impossible to determine any very accurate proportions to regulate the division. The accounts of five or six years back are alone available, and the value of an examination of these is impaired by the various channels dependent on one head work having never been properly grouped together, although the proportionate advantage which each derives therefrom was roughly taken into consideration when the rate of cess was fixed. I, therefore, think that the fairest course will be to group the channels according to their head works, ascertain the income and expenditure of each group, and distribute the balance to each set in proportion to the annual surplus income. This has been done in the annexed statement, in which the surplus of the channels regarding which no difficulty arises has also been shown:—

Taluk.	Channel group.	Surplus.	Reserve.	Available balance.
		RS.	RS.	RS.
Trichinopoly	Wyakondan	8,576	4,700	3,876
	Yilandavoithalai and Puduvoithalai	1,481	370	1,111
	Nattuvoikal	831	300	531
	Mangamapuram	182	182	..
Kulitalai	Marudur Nattuvoikal	7,100	..	..
	Mahadanapuram channel	1,218	..	..
	Kristnarayapuram do.	55	..	..
Perambalur	Perambalur	208	208	..
Udayarpalaiyam	Pomery channel	3,325	1,360	1,965
Musiri	Fines under Act I of 1858	1,034	..	..
	Total ..	24,010	..	..

Except in the case of the Kulitalai channels, which need different treatment, I propose to retain a year's expenditure as a reserve. The balance I propose to expend as follows:—

Wyakondan.—The receipts of the channel are swollen by the revenue of the three villages of Pettavoithalai, Palanganeri and Kamanaikepalaiaiyam, which produce nearly Rs. 1,200 per annum together with a grant of Rs. 400 from Government (*vide* Board's Proceedings, No. 3308, dated 11th December 1879). In addition to the balance shown in the accounts a sum of Rs. 7,600 was invested in Government paper in 1875. This must, from the date of investment, belong chiefly to the channels of the Trichinopoly taluk, as the cess was not introduced into Udayarpalaiyam, which was the next to adopt the system, until 1868. Some of the savings so invested did doubtless accrue from the Udayarpalaiyam receipts, but, considering the fact that the surplus increases but slowly there and that the savings of the solvent Trichinopoly channels have been heavily drawn on to meet the expenditure of the insolvent ones, I think the whole of this sum may be regarded as belonging to Trichinopoly. The Wyakondan channel is not in want of any special works at present, and I propose that it should buy out the interests of the other solvent Trichinopoly channels in the sum invested by transfers from its present surplus in the proportions detailed above and invest the balance. The cess may ultimately be done away with on this channel if this course is adhered to. The Government grant referred to above may also be reduced to Rs. 250 instead of Rs. 400 per annum. The sum to be transferred will be as follows:—

Yilandavoithalai and Puduvoithalai	RS. 1,016
Nattuvoikal	571
Mangamapuram	125

Yilandavoithalai and Puduvoithalai.—The balance available here after allowing for a reserve of one year's expenditure is Rs. 1,111, to which must be added Rs. 1,016 on account of the transfer of its share of the promissory notes to the Wyakondan. The collection of the cess may be dropped for five years.

Nattuvoikal.—The balance is Rs. 531 + Rs. 571 transferred on account of the promissory notes, total Rs. 1,102. The collection of the cess may be dropped for three years.

Mangamapuram.—Rs. 125 will be transferred on account of the promissory notes. This, with the balance of Rs. 182, will be but little over a year's expenditure and may stand.

Marudur Nattuvoikal and Mahadanapuram channels.—There has been a troublesome dispute for some years past regarding the collection of irrigation cess in the villages under these channels. The agreement entered into by the ryots was badly worded and left several points in doubt, such as whether cess should be paid on uncultivated land or on land used for topes though irrigable from the channel. Mr. Farmer had a fresh muchilika, dependent on a permanent list of lands and charges thereon drawn up. This was accepted by all the ryots of the villages under the Marudur Nattuvoikal, but those under the Mahadanapuram channel insisted on certain arrangements regarding the clearance of silt being provided for. This could not be consented to as the Marudur Nattuvoikal ryots would have claimed similar privileges. The Mahadanapuram ryots remain obstinate, and, as the two channels have a common head, the only remedy, I see, for the dispute is to suspend collection until the balance is expended, when the Mahadanapuram people can be brought to their senses by Government declining to have anything further to do with the channel till the new agreement is signed.

The balance in Perambalur is only Rs. 208 and may be left untouched.

The balance in Udayarpalaiyam, after deducting a year's expenditure as a reserve, is Rs. 1,965. It is reported that a new head to cost about Rs. 2,000 is wanted for this channel, as the present supply is not satisfactory, and I propose to devote the balance to this purpose.

Orders are requested as regards the sum of Rs. 1,034 recovered as fines under Act I of 1858 in the Musiri taluk.

5

70 Copies.

W 7077

Gobt. of (1888) Madras.
REVENUE.



Issued

Recd.

Encl.

G.O., 13th November 1888, No. 788.

NOVEMBER.

Surplus of Irrigation Cess Fund in
Trichinopoly.

Passing orders on proposals regarding the
utilization of the —.



(Sett. 22-2,000-11-3 97.)



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

Dated 27th May 1897.

No. 3792 *Dis:*

READ

Coming Tril

261
202-27

C

G. O. Revenue Department, dated
7th April 1897 No. 1937 *Dis:*

Resolution.

With reference to the Government
Order read above, the Board begs
to state that, as the Irrigation
Cess Fund represents the committed
money value of labours, which each
landholder is bound by custom
to contribute for the conservancy
of the channel, which irrigates
his land. The budget provision under
this head is different in its nature
from

from that of other budget heads,
and that the expenditure incurred
in the case of one channel
in excess of the sanctioned allot-
ment cannot be met from savings
in the case of another channel.
In these circumstances, the
Board doubts the propriety of the
course suggested by the Accountant-
General, of meeting the expenditure
proposed, in excess of the budget
grant in respect of certain specified
channels by re-appropriation from
the total grant for all the
districts. In this connection,
the Board begs to invite the
attention of Government to its
Orders No 788 Revenue dated 13th
November 1888 and No 685 Revenue
dated 18th October 1895, in which
it

The Acct. Gen's letter is
in the Financial
Dept.

it approved the Board's instructions
to the collectors concerned to open
separate accounts for each channel.
The object of ordering the
maintenance of separate accounts,
the Board need hardly point out,
is to see that the funds belonging

to one channel are not devoted to
the expenditure connected with another
channel.
The Board's instructions are
clearly expressed in the
above extract.
The Board's instructions are
clearly expressed in the
above extract.
The Board's instructions are
clearly expressed in the
above extract.

R. B. Sinhasan
Secretary

To the Secretary to Government
Revenue Department.

Encl
27/5/89

[G.]
[24.]

500-28-10-96.

Financial DEPARTMENT.

Papers to be read in proceedings:--

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. 1779 of 189 , dated , from
" " " 189 , " " "
" " " 189 , " " "

*Reappropriation of
Irrigation Cess
Fund grants.*

ORDER.

512 of 22 July 97

To Secretary to Govt., Revenue Dept.
for favour of counterinitials.

In its Proceedings read above,
appears to have been confused
the Board of Revenue ~~had~~ *confounded*
Subjects:-
two entirely different things.

(1) The Revenue orders quoted
apply to actual expenditure, and it is
but ~~fair~~ ^{right} that the surplus ~~fe~~ funds of
one district or ~~Revenue~~ ^{channel} should not be
^{1/5} diverted ~~for~~ meeting deficits in another,
as the cesses collected are voluntary.

(ii) The Accountant-General's en-
^{No. 772 of 6.3.97}
dorsement in G.O.No.261, Finl., dated
24th March 1897 relates solely to the
question of ways and means, so far as
the provision in the sanctioned budget
is concerned.

2. The Local Govt. is competent:
to sanction transfer ~~from one head to~~
~~another to any extent, so long as the~~
aggregate grants under Provincial and
Local combined are not exceeded. (Art.
295(a) Civil Account Code.) The budget
is not concerned with the distribution
of district details, (Art. 157) and there
can ~~therefore~~ be no objection to the

*under any Provincial or Local
major or minor heads provided
that*

Sanction

1897
Finl. Dept.
Encl. No. 1
1779

The sanction transfers of provision from one district to another within the aggregate grant for the same fund under Local as in the present case.

AB
19/6/97

The actual expenditure will always be debited to the accounts of the appropriate channel or district - quite in respect of the source from which funds are provided ~~so far as~~ for the budget ~~is concerned~~ purposes

{ concerned a fall against its balances,

To the Revenue Dept. (b)
Accountant-General.
(A)

30/6/97
29/7/97

P.C.

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1897

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