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Finl. 5
500—24-8-97.

Financial (1898) Department.

ORDINARY MS.

G.O., No. 956

DATED 27. X. 98

INDEXED. 4/4

[Despatch Abstract.]

Reading proceedings Rev Dept on Boards
proceedings Amending ... Dept on the Operat
of the Imperial Coy's Funds for 1897-98

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27.X.98.

BACK PAPERS.

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

FURTHER PAPERS.

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Government {1898} of Madras.

REVENUE.

876: 28-10-97 Mis

Recd. 18 Oct. } 1898. Enclosures

Regd. 21/10. } Spare copies 4

G.O., No. 576, 6th October 1898.

Order Mis No 956 & 27-x-98
Recorded.
11/16/1898.

OCTOBER.

Irrigation Cess Fund.

Recording Board's Proceedings submitting report on the operations of the—for 1897-98.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 341, dated 13th September 1898 :—

Read—again Proceedings of the Board of Revenue (R.S., L.R. and Agri.), Mis. No. 5104, dated 24th August 1898.

Abstract.—Recording, with remarks, comparative statement showing the financial condition of the Irrigation Cess Fund, Chingleput district, during 1897-98.

Read—again Proceedings of the Board of Revenue (R.S., L.R. and Agri.), Mis. No. 5110, dated 24th August 1898.

Abstract.—Recording, with remark, administration report of the Irrigation Cess Fund, Tanjore district, 1897-98.

Read—again Proceedings of the Board of Revenue (R.S., L.R. and Agri.), Mis. No. 5116, dated 24th August 1898.

Abstract.—Recording, with remark, administration report of the Irrigation Cess Fund, Trichinopoly district, 1897-98, and requesting the Collector to explain certain variations noticed therein.

Read—again Proceedings of the Board of Revenue (R.S., L.R. and Agri.), Mis. No. 5151, dated 25th August 1898.

Abstract.—Recording, with remark, report on the administration of the Irrigation Cess Fund, Coimbatore district, 1897-98.

Read—also the following papers :—

From ROBERT B. CLEGG, Esq., Acting Collector of Salem, dated 16th August 1898, No. 3336, and the Reference thereon, dated 24th August 1898.

From D. W. G. COWIE, Esq., Acting Collector of Chingleput, dated Saidapet, 28th August 1898, Dis. No. 2274.

From J. A. CUMMING, Esq., Acting Collector of Coimbatore, dated 8th September 1898, No. *nil*.

From T. HESKETH BIGGS, Esq., Accountant-General to the Government of Madras, dated 9th September 1898, No. I.B.F.—285.

Resolution—No. 341, dated 13th September 1898.

The Board resolves to submit to Government its report on the operations of the Irrigation Cess Fund during 1897-98.

2. The following comparative statement exhibits the financial condition of the Fund :—

Districts.	1896-97.				1897-98.				
	Balance on 1st April 1896.	Receipts.	Total.	Expenditure.	Balance on 1st April 1897.	Receipts.	Total.	Expenditure.	Balance on 1st April 1898.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly ..	30,772	23,684	54,456	† 27,564	26,892	24,259*	51,151	24,763	26,388
Coimbatore	21,446	14,527	35,973	* 13,429	22,544	15,624	38,168	15,285	22,883
Salem	19,933	14,381	34,314	17,734	16,580	‡ 14,932	‡ 31,512	‡ 15,503	* 16,009
Chingleput	1,587	636	2,223	534	1,689	2,398	4,087	480	3,607
Tanjore	116	..	116	20	96	..	96	..	96
Total ..	73,854	53,228	1,27,082	59,281	67,801	* 57,213	1,25,014	* 56,031	68,983

* Difference of one rupee as compared with the figure reported by the Accountant-General in his statement No. 80—B.A.D., dated 18th August 1898, is due to rounding of fractions.

† Revised figures reported by the Collector.

‡ The figures adopted are Accountant-General's. There is a difference of Rs. 321-9-3 both under receipts and charges between these figures and those furnished by the Collector. The matter is under correspondence between the Accountant-General and the Collector.

There were no operations under this Fund in Tanjore during the year.

3. The receipts, during the year under report, amounted to Rs. 57,213, or Rs. 3,985 more than in the previous year. The increase occurs in all the districts except Tanjore. The increase in Chingleput is attributed to the collection of a large amount of arrears. The increase in Trichinopoly is reported to be due to promptness of collection, while that in Coimbatore was due to the re-imposition of cess under the Arakankottai and Thadapalle channels in Satyamangalam taluk under G.O., Mis. No. 4992, dated 23rd September 1897, to meet the cost of an additional establishment. The increase in Salem is attributed to the levy of the cess on land under the Cauvery channels newly taken up for cultivation during the year.

4. The expenditure during the year amounted to Rs. 56,031, or Rs. 3,250 less than in the previous year. The decrease occurs in all the districts except Coimbatore, where there was an increase of Rs. 1,856. The increase in this district was due to the clearance of sand and silt in the Cauvery channels in Karur taluk and to certain adjustments made under instructions from the Accountant-General. The large decrease in Trichinopoly is attributed to the restriction placed on expenditure

owing to the condition of the finances during the year and to the non-disbursement of the salary of the *Niranikam* establishment at Perambalúr owing to the late submission of bills. In regard to the restriction placed on expenditure, the Collector apparently refers to G.O., No. 735, Financial, dated 9th September 1897, which, however, does not appear to apply to the Irrigation Cess Fund. The decrease in Salem was chiefly due to the short outlay by the Public Works Department during the year, Rs. 4,000 out of the sanctioned allotment of Rs. 7,000 (*vide* Government Orders, No. 252, Revenue, dated 27th January 1898, and No. 1437, dated 23rd March 1898), having been surrendered by that Department.

5. In Tanjore the Collector reports that, as there was no prospect of the balance being utilized, orders were issued to the Tahsildar of Mannárgudi for the early refund of the same to the ryots concerned, and that the necessary refund application has been received and sanctioned by him.

6. The details of expenditure for each district are given below :—

Districts.	Establishment.	Construction and repair of channels, &c.		Miscellaneous.	Total.
		By Revenue Department.	By Public Works Department.		
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	13,564	7,760	3,225	214	24,763
Coimbatore	8,757	6,501	..	27	15,285
Salem	7,725	4,156	3,082	540	15,503
Chingleput	303	176	..	1	480
Tanjore	..	..	..	..	..
Total ..	30,349	18,593	6,307	782	56,031

7. The total assets of the Fund, including the balance at the beginning of the year, amounted to Rs. 1,25,014. Deducting Rs. 56,031, the amount expended during the year, the balance left at the close of the year in favour of the Fund was Rs. 68,983. The Collector of Trichinopoly reports that steps are being taken for the utilization of surplus balances in the case of channels which have large sums to their credit. The Collector of Coimbatore has not reported the steps taken for the utilization of the large balance in his district. He is requested to submit proposals, as early as possible, prepared, if necessary, in consultation with the Public Works Department. The Collector of Salem reports that a major portion of the district balance is likely to be utilized before the end of the current official year. He anticipates increased expenditure during the year, as the scale of the channel and general establishment has been recently revised.

8. The subjoined statement shows the demand, collection and balance of the Fund for 1897-98 :—

Districts.	Demand.			Collection.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	3,544*	23,097	26,641	3,541	20,754	24,295	3	2,343	2,346
Coimbatore	7	10,559	10,566	7	10,530	10,537	..	29	29
Salem	22	14,570	14,592	22	14,570	14,592	..	..	..
Chingleput	1,232*	1,086	2,318	1,232	1,086	2,318	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..
Total ..	4,805	49,312	54,117	4,802	46,940	51,742	3	2,372	2,375

* Revised figure.

9. The receipts for the year shown in the statement in paragraph 2 *supra* differ from the actual collections made in the year. The differences are noted and explained below :—

Districts.	Collection.	Receipts.	Difference between columns 2 and 3.	Remarks.	
1	2	3	4	5	
	Rs.	Rs.	Rs.		Rs.
Trichinopoly	24,295	24,259	— 36	Amount as per form No. 12	24,259
				Deduct advance collection on account of future kists	437
					23,822
				Add advance collection of previous years brought to account this year	473
					24,295
Coimbatore	10,537	15,624	+ 5,087	*Add* advance collection in 1897-98 for 1898-99	249
				Add contribution from Village Service Fund	4,838
				Miscellaneous receipts	54
				Total ..	5,141
				Deduct amount of advance collection in 1896-97, brought to account in 1897-98	54
					5,087
Salem	14,592	14,932	+ 340	Excess collections—	
				Cess on lands	18
				Rent on trees	1
					19
				Add cash recoveries	321
					340
Chingleput	2,318	2,398	+ 80	Excess collections.	

(True Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Trichinopoly.
" " of Coimbatore.
" " of Salem.
" " of Chingleput.
" " of Tanjore.
" Accountant-General, Madras.
" Chief Engineer for Irrigation.

ORDER—No. 576, Revenue, dated 6th October 1898.

Irrigation No. 10.

Recorded.

(True Extract.)

for Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
" the Financial Department.
" the Accountant-General.

Exd. Narayana Aiyangar.
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