

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	2973A	2973B	Press
B.P. No.			Mis.
Dated	17 - 10 -	1954	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
17th October 1874.*

No. 420A. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, in the Public Works Department, Irrigation Branch, dated Fort William, 11th April 1874, No. 103 A—I:—

WITH reference to the former correspondence noted in the margin, I am directed to forward the accompanying memorandum, showing the conclusions which have been arrived at, in the recent conference, in which Lieutenant

Christie, Deputy Controller, Madras, took a part, respecting the arrangements for keeping proper Capital and Revenue Accounts of the Irrigation Works in Madras. I am to say that the Governor-General in Council is disposed to approve of the views and proposals brought forward in the memorandum.

2. I am further to note that it seems to the Government of India specially important that some able Civil Officer, thoroughly acquainted with the details of Revenue work in Madras, may be selected and appointed to collect information in concert with the Deputy Controller of Irrigation Accounts, as described in the memorandum.

3. The object now aimed at is, I am to say, the collection of whatever information is available on the following points:—

I.—The outlay on the construction of the works.

II.—And on their maintenance.

III.—The direct revenue derived from them.

IV.—The gross irrigated land-revenue of the tracts they respectively irrigate.

V.—All other points affecting the extent or proportion in which the irrigated land-revenue can be held to be the result of irrigation.

4. And the object to be ultimately sought is, that of obtaining official statements likely to be satisfactory to all classes of inquirers respecting the financial advantages resulting under various phases and circumstances from the construction, extension, improvement, and restoration of the several descriptions of Irrigation Works in which the Madras Presidency is so rich.

5. If the Madras Government is satisfied with the proposals now made, I am to convey the request of the Governor-General in Council, that the necessary practical steps may be at once taken to carry them out. If, on the other hand, the Madras Government is not satisfied, I am to request that the Government of India may be favored with a detailed draft of proposals such as that Government is prepared to agree to, and such as may be issued without further delay for the guidance of the officers concerned.

Memorandum on the preparation of Capital and Revenue Accounts of Irrigation Works in Madras.

I.—No Capital Accounts should be attempted of those works which have been in use from time immemorial, and are still in use, but which the British Government has never materially improved. For all other works which the British Government has materially improved, or restored,

or extended, or constructed, some Capital Accounts must be prepared. The dates from which such Capital Accounts should be framed will depend on the information available.

II.—When the works are such that Capital Accounts are to be prepared for them, their Revenue Accounts ought also to be prepared, and the information respecting the revenue of the areas affected by them should go back, as already prescribed by the Madras Government, to 15 years anterior to the Capital outlay in the case of large works, and 10 years in the case of small.

III.—In respect of Revenue, the primary object of the inquiry is to be the gross revenue of the land affected by the irrigation before and after the construction of the works; not that that gross revenue is to be claimed as the result of the irrigation, but that the facts connected with it are the primary and essential facts to be first ascertained. Whatever other facts relevant to the true exhibition of the results of irrigation may come to hand in the course of the inquiry should also be recorded, but search for them should not be allowed to delay main inquiry into the gross irrigated land-revenue.

IV.—In dealing with accounts of outlay, the heads and sub-divisions of the system of accounts in force for the previous years directly under the Government of India should form the basis, but any others that may be considered necessary for Madras, on account of arrangements peculiar to that Presidency, should be proposed specifically for adoption.

V.—The works for which accounts are to be kept should be catalogued and as soon as possible mapped, so that the same name may be always used for any one work by every one concerned with it, and the confusion or misunderstanding which may otherwise occur in respect of names and of the works meant thereby be prevented.

VI.—Executive Engineers should abide strictly by the results arrived at under Clauses IV. and V. as to the names of works and the nomenclature and heads of accounts. Estimates of works now in progress and of future works should have their abstracts framed in conformity with these heads, and copies of such abstracts should be furnished to the Controller of Accounts.

VII.—The division of outlay between Capital and Revenue might conveniently be made in the course of sanctioning the estimates of works. This division should be made forthwith whenever necessary for works now in progress, such necessity depending on the merits and peculiarity of each case, and not primarily on its money limits.

VIII.—This division of the outlay will, of course, include the establishment. But the mode of allotting the establishment charges is now a subject of correspondence between the Governments of India and of Madras, and the decision that may be therein arrived at will naturally be the guide for the practice to be adopted.

IX.—The above are points affecting all the outlay, both past and current, and for the latter no more remarks seem called for. The work will probably be all done in the Controller's Office and no delay is anticipated.

X.—For past expenditure, after the information in the Controller's Office is exhausted, reference might be usefully made in the first instance to the Local Accountant-General, especially for accounts anterior to 1863, and after this the inquiry should be made and completed locally in the several districts. For all large works which are comparatively new, the inquiry should go back to their commencement. For smaller works it need not, if serious difficulty is met with, go back before 1856-57.

XI.—It seems advisable that the Deputy Controller should, after gathering all the information he can at the Presidency Offices, go to the several districts in succession, and there, by personal inquiry and investigation, complete his records as much as possible towards the extent above indicated; as he completes the investigation for each district or work, he should complete its past accounts, and report his having done so.

XII.—In collecting his information as to past expenditure, he should keep the following points in view:—

- 1.—Expenditure is to be divided between Capital and Revenue.
- 2.—It is to include Establishment and Tools and Plant.

3.—If information is not available about Tools and Plant, the cost of this branch of outlay should be obtained by an estimated percentage.

4.—In other respects the arrangements for current expenditure should apply.

XIII.—The past outlay should, for works still current, be as much as possible exhibited under the heads prescribed for current work. But for finished works, this will not be needed, as their total Capital and Revenue outlay only is required.

XIV.—To proceed now to Revenue. This term is to be understood in these remarks to mean the gross revenue, i.e., without deductions or drawbacks on account of outlay. Where net revenue is meant, the phrase "net revenue" will be used. It is believed that any information respecting revenue that may be required can be obtained only from the District Revenue Officers. It is understood that full information is extant in their offices to admit of the assessments of revenue being apportioned to the works; the assessments of the several fields being on record, and it also being known what the works are that irrigate the respective fields. But it is believed that there is not the same knowledge with respect to the collections of revenue. The process is understood to be this—The assessments after being arrived at in detail by fields are then grouped for each ryot; the collections are then made in accordance with these groups, i.e., per ryot, or per village; and so the remissions or short receipts which constitute the difference between the assessments and the collections are recorded for each ryot or each village, but not for each field, or by any other unit by which their incidence on the works concerned could be determined. It will, therefore, be necessary to get from the District Revenue Officers, both for current years and for the past, in accordance with Clause No. II., statements of the total collections of irrigated land-revenue apportioned off to each work, or group of works (as hereafter described). Where the amounts collected cannot be directly apportioned off, the apportionment might be arrived at by some such process as this—

- 1.—The assessment should be shown apportioned to works.
- 2.—And by units of collection in such a way as to connect 1 and 2 as much as possible.
- 3.—The collections should be shown side by side with the assessment of No. 2.
- 4.—And then the differences or drawbacks in collections.
- 5.—These drawbacks in collections should be re-grouped approximately by works.
- 6.—The differences between 1 and 5 should show the collections for each work, or group of works.

There could then be no error in the total apportionment, any errors there might be would lie in the incidence on individual works.

XV.—For this duty it would seem advisable to appoint some able Revenue Officer to act in concert with the Deputy Controller.

XVI.—The grouping of the works for departmental purposes appears to be a most necessary measure. By this grouping is meant the collection into one group, so as to be accounted for as one work, of whatever works are practically so intimately connected and dependent on each other as to be inseparable. The grouping proposed by the Chief Engineer of Irrigation in Madras (Colonel Mullins)* seems particularly suitable.

*Vide Madras Proceedings, Nos. 90 and 91, of April 1873. Some such grouping is needed for the requirements of the Public Works Department, and should be adopted in its accounts; but though it might be advisable, it does not appear necessary that the same grouping should be followed or adopted in the returns of the Revenue Officers. When however that grouping is not followed by them, either their grouping should be sub-divisions of the public works groups so as to fit into them, or no grouping at all should be adopted in their returns; individual works only should be entered, so that the Public Works Officers can afterwards group them, and compile their own returns accordingly from these statements.

XVII.—It seems advisable then that after concluding all such work as he can do at the Presidency itself, the Deputy Controller should proceed to the several districts in succession, accompanied by the Revenue Officer as proposed in Clause XV., and that they should work in concert, the Revenue Officer supervising the arrangement for the Revenue grouping and returns,

*Proceedings of the Madras Government, Public Works Department,
17th October 1874.*

And the Deputy Controller seeing to the Public Works grouping and to the clearing up of, and the arrangements for, the accounts of outlay, and the utilization of the Revenue Returns.
XVIII.—And they should at the same time gather and arrange and note on all other information they can collect bearing on the modifications or corrections to be applied to the figures for irrigated land-revenue to arrive at the profits due to the works of irrigation.

In the above remarks no date is laid down for the Revenue Accounts of works for which there would not be any Capital Account, and the reason is that Clause No. II. would practically lead to the record of the revenue from about 1846 of the works for which no Capital Accounts need, under No. I, be kept. In the districts in which there are any such works which the British Government have not materially improved, and for which, therefore, no Capital Account need be kept, there are almost certainly some other works of which Capital Accounts will have to be kept, and therefore also Revenue Accounts for ten years at least antecedent to the Capital outlay, and the exhibition of any such Revenue Accounts practically involves the exhaustive exhibition (and consequent apportionment to works) of the whole Irrigation revenue of the district.

No. 420B. ORDER THEREON, 17th October 1874, No. 2,973-A.

IRRIGATION, No. 31A.

Account.

In the letter above referred to the Government of India send a memorandum of conclusions respecting arrangements for keeping proper Capital and Revenue Accounts of the Irrigation Works in Madras, and request to be informed whether the Government of Madras are satisfied with the same. If so, that the necessary steps may be taken for acting on them. If not, that a detailed draft of proposals for the guidance of the officers concerned may be issued without further delay, and communicated to the Government of India.

2. His Excellency the Governor in Council accepts the views embodied in the memorandum abovementioned, and resolves to communicate it to the Controller of Public Works Accounts and to the Revenue Board. The former officer will be held responsible that prompt and definite action is taken for the settlement of all necessary details regarding Irrigation outlay both past and current; the latter in his own office, and the former by his Deputy specially appointed for the purpose. The plan of operations sketched out in the memorandum having been drawn up at a conference in which Lieutenant Christie took part, that officer should have no difficulty in working according to it; and separate orders are passed on the subjects regarding which instructions are requested in his memorandum submitted with Controller's letter, No. 4,782, of 28th October 1873. For further exposition of his difficulties and solution of them, Lieutenant Christie will proceed to Ootacamund to confer with the Secretary to Government in the Public Works Department. He must be prepared to show, for report to the Government of India, the exact extent to which the records already collated by him, or to which he can obtain immediate access, can at once supply the information required, and to detail the practical measures which he considers necessary to be adopted for completing that information.

3. It will be observed that the only works regarding which Capital accounts are required by the Government of India are works which the British Government have materially improved, or restored, or extended, or constructed.

*Proceedings of the Madras Government, Public Works Department,
17th October 1874.*

4. The immediate and careful attention of the Revenue Board, in the Revenue Department, will also be called to the letter and memorandum of the Government of India, and they will be requested to submit as early as possible a statement of the extent to which the information required by the Government of India can be supplied from their own records, and also at once to state their opinion whether the co-operation of a Special Revenue Officer (as suggested by the Government of India) is necessary in order to complete such information, or if not, what alternative measure they would propose for that purpose.

5. A copy of these Proceedings will be forwarded to the Government of India, and a further communication made to them on receipt of the reports of the Controller and Revenue Board.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

No. 420C. (DOCKET No. 2,973-B, dated 17th October 1874.)
COPY of the above forwarded to the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker.
Spare Copies.

P.M.D.

Proceedings of the Madras Government
Read the following

Letter and Memorandum } H.E. No 103 A.D. 11/10/19
from the Govt. of India }

G.O. No. 2973 A dt 17th October 1874 -

In the letter above
referred to, the Govt. of
India send a Memo.
of conclusions respect-
ing arrangements
for keeping proper Ca-
pital and Revenue Ac-
counts of the Irrigation
works in Madras; and
request to be informed
whether the Government
of

of Madras are satis-
fied with the same.

If so that the necessary
steps may be taken
for acting on them. If
not that a detailed
draft of proposals
for the guidance of
the officers concerned
may be issued with-
out further delay,
and communicated
to the Govt. of India.

His Excellency
the Governor in Council
accepts the views im-
-bodied

embodied in the
Memorandum above
mentioned, and re-
solves to communi-
cate it to the Con-
-troller of Public Works,
Accounts and to the
Revenue Board. The
former Officer will
be held responsible
that prompt and defi-
nite action is taken
for the settlement of
all necessary details re-
-garding Irrigation
outlay both past and
current

current; the latter
in his own Office, and
the former by his De-
puty specially ap-
pointed for the pur-
pose. The plan of
operations sketched
out in the Memo-
randum having
been drawn up at
a conference in which
Lieut. Christie took
part, that officer
should have no dif-
ficulty in working
according

~~By the way~~
~~the plan of operations~~
~~sketched out in the~~
~~Memorandum~~
~~having been drawn up~~
~~at a conference in which~~
~~Lieut. Christie took~~
~~part~~
~~that officer should have~~
~~no difficulty in working~~
~~according~~

according to it; and
separate orders are
passed on the sub-
jects regarding which
instructions are so-
suggested in his memo-
submitted with Con-
troller's letter no: 4702
of 28th October 1873. For
further exposition of
his difficulties and
solution of them Lieut.
Christie will proceed
to Aotacamund to
confer with the Secre-
tary to Govt. in the
P.

P. W. Dept. He must
be prepared to show
for report to the Govt.
of India, the exact
extent to which the
records already col-
lated by him can
at once supply the
information required
and to detail the prac-
tical measures neces-
sary to be adopted for
completing the same.

The Revenue Board
will be called on, in
the Revenue Dept.

to which can be added
immediately
I feel inclined to
add here
that the only works referred to
Capital works are required by
the S. I. are works which
"Military fort" has materially improved,
"is enclosed, & cultivated, or
constructed."

Today
"The immediate and
successful attention of
Mr. Neave's Board, in
the R. D. will also
be called on to the letter

and Revenue of the Govt.
of India: and they will
be expected to submit
as early as possible
a statement of the
present extent to
which the information
required for the Govt.
India can be supplied
from their own records;
and also at once to
state their opinion
whether the cooperation
of a Special Revenue
Office (as suggested by the S. I.)
is necessary for the
purpose in order
to complete detail

to state their opinion
whether the cooperation
of a Special Revenue
Office, as suggested
by the Govt. of India
is necessary for the
compilation of accu-
rate Revenue details;
or what alternative
measure they would
propose for supplement-
ing, to the full extent
required, the informa-
tion already availa-
ble from their records,
of the nature and

amount of which
they will be good
enough to submit an
early statement.

A copy of these
proceedings will
be forwarded to the
Govt. of India, and
a further commu-
nication made to
them in receipt of
the Reports of the
Controller and Reve-
nue Board.

Docket No. 1973 *Comm.*

Copy of the above forwarded
to the Govt. of India

14-20-74

information, or if not, what
alternative measure they
propose for that purpose.

Pl

Am 2-3-74

Am 2-3-74
Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

Am 2-3-74
Am 2-3-74

of P & Accs & to the
B: of Rev: thro:
Rev: Dep't

Forwarding copy of
Proceedings passed
on a letter from ~~the~~
B & memorandum
from the Govt. of India
respecting arrangements
for keeping proper
Capital & Revenue
accounts of the
Institution Works
in Madras

Govt. of 1874 Madras.
PUBLIC WORKS.

*The Offg. Asst. Secy.
Public Works
Secy. to Govt. of Madras*

Dated

Recd.

Encl.

G. O. 17 Oct 1874. No.

29751
29751B

Nos. 4000, 12013.

Accounts(Irrigation Works)

Passing orders on a
letter and Memorandum
from the Govt. of India
respecting arrangements
for keeping proper Ca
pital & Revenue Accounts
of the Irrigation Works
in Madras, & ~~containing~~
~~instructions to~~ & issuing