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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1107	Press
B.P. No.		Mis.
Dated	19-4-	195

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
19th April 1875.*

No. 493. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Civil Works—Irrigation,) to Lieutenant-Colonel J. MULLINS, R.E., Joint-Secretary to the Government of Madras, Public Works Department, (Irrigation Branch,) dated Fort William, 27th January 1875, No. 30 I. :—

I AM directed to acknowledge the receipt of your No. 1,381, dated 22nd May 1874, forwarding the return of revenue from Irrigation Works under the Government of Madras for the year 1872-73, and, in reply, to express a hope that the required more complete separation of the land revenue from the revenue due to irrigation, as called for in Public Works Department letter, No. 778 I., dated 21st October 1873, may be found possible in the future annual statements of the kind.

2. It is observed that the returns are given for revenue districts only ; but as one of the main objects of such statements is to show the financial result in the case of each set of works separately, I am to request that, with the permission of His Excellency in Council, the returns for each canal, or series of canals or tanks, may be shown in all future statements as soon as it is possible to do so. It is known from the Proceedings of the Government of Madras, forwarded with your Nos. 2,973-B, 2,991-B, and 3,103-CC, dated, respectively, 17th, 20th, and 31st October 1874, that the Government of Madras is now arranging for the grouping and classifying of the different canals and tanks.

3. A comparison with the finance accounts shows the following differences in the revenue outlay :—

				As per Finance Accounts.	As per present Report.
				RS.	RS.
Works	..	..	..	37,540	
Repairs	..	..	..	12,61,300	12,58,273
Establishment..	..	..	..	3,95,550	4,36,683
Plant	..	..	..	11,080	
				17,05,470	16,94,956

difference Rupees 10,514, due probably to a more accurate apportionment of charges in the finance accounts.

No. 494. ORDER THEREON, 19th April 1875, No. 1,101.

IRRIGATION, No. 58.

HIS EXCELLENCY the Governor in Council observes that arrangements have been made for exhibiting separately the land revenue and the revenue due to irrigation wherever there is a water-rate. Where the assessment is consolidated there will be considerable difficulty in determining what proportion is due to water-supply, and what to land revenue proper. As, however, separate capital and revenue accounts are to be kept only for systems of works and for individual works which have been materially improved under British rule, an endeavour will be made to apportion the consolidated assessment between land revenue and revenue due to water in such cases, and the necessary instructions to this end will be issued in the Revenue Department.

*Proceedings of the Madras Government, Public Works Department,
19th April 1875.*

2. Separate detailed revenue statements have been prepared for the Godavery and Kistna Deltas from 1871-72, and are under compilation for other works and for other years. It will be ascertained in the Revenue Department when the statements for the Godavery and Kistna Deltas for the years prior to 1871-72 may be expected to be ready, and when also similar statements for the Striviguntam Anicut Project and for all works on which Loan Fund expenditure has been incurred will be submitted. With reference to paragraph 2 of the letter from the Government of India the revenue return for the whole Presidency referred to cannot at present be so compiled as to exhibit financial results except in a very general way. The accounts which are under preparation for each separate set or system of works will show the financial results of these, but for the irrigation of the Presidency generally it is not at present practicable to do more than show what the revenue and expenditure on the works respectively amount to.

3. The particulars of revenue outlay given in the report referred to in paragraph 3 of the foregoing letter were obtained from the Controller of Public Works Accounts, who will explain the differences pointed out.

(True Extract.)

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

To all Superintending and District Engineers.
To the Revenue Department.

.. Board of Revenue, for communication to all Collectors.
.. Controller of Public Works Accounts.

Memorandum

A revised draft order has been prepared in accordance with the remarks made on the Memo. of the 20th Ultimo submitted in connection with the letter No. 301 dated 27th January last from the Government of India. Some explanations however seem to be necessary.

2 Both His Excellency the Governor and the Honorable Mr. Robinson appear to consider that Revenue due to irrigation can be exhibited by itself, either by deducting from the total revenue the amount which would have been charged for water rate, if the water rate system had been adopted, and showing the balance as land revenue, or by an arbitrary separation.

3 I am not competent to say what the Revenue Department can accomplish in this direction, but judging from the great difficulty which appears to be found

found in affording information as to the revenue derived from particular irrigation works, even when this is exhibited in a form for which existing accounts may be expected to suffice, it may be apprehended that if particulars which are not to be found in any existing accounts be required, the difficulty will be enormously increased.

4 At present the only detailed revenue statements for large works which have been furnished are those for the Godavery and Krishna Deltas for the years 1871-72 and 1872-73, and of the correctness of these there are considerable doubts. To get these has taken some years of constant pressure, and to ascertain similar particulars from the commencement of each system or project there are wanted statements for about 26 years in the case of the Godavery, and 20 years for the Krishna. Then to show the returns of the works there are needed for comparison and

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and for the determination of the standard revenue, statements of the revenue for 12 or 15 years prior to 1845 and 1850 respectively.

5 It has hitherto been intended to assess the returns from the Delta and other large works by determining the standard net revenue for a period prior to the construction of the works, and deducting this from the revenue for each subsequent year. Here nothing is demanded but what the records of the Revenue Department can show, wherever these are complete. To separate land from water revenue will require the introduction of a process which will involve an enormous amount of labour, an amount which indeed will postpone the completion of the financial statements of any one work for probably very many years.

6 So far the large works only have been referred to but the Government of India wish the land ^{and} water revenue of

Of the irrigation works of the whole Presidency to be similarly separated, and this can be done, it is thought, only for those Districts in which a revised settlement based on a classification of the land has been effected, where this has been carried out, it is believed that every field has a certain land assessment put down against it, and the difference between this and the consolidated assessment for irrigation would be the water revenue. To carry out the separation in the accounts of any year would probably need a considerable special establishment, and what this would cost would require to be ascertained in the Revenue Department.

7 In the North West Provinces, where most of the large irrigation works under the Government of India are situated, the land yields a certain revenue before water for irrigation was made available, and for the latter a water rate was demanded, and this latter alone was, it would seem, credited to the irrigation works. Not unnaturally perhaps it is desired to exhibit for Madras irrigation

irrigation works particulars of the same kind, but there is generally no analogy between the two cases, and the results when obtained are likely to be misleading.

8 In the North West Provinces there was cultivation when there was no artificial water supply to the lands subsequently irrigated. In Madras a considerable area of land at any rate is dependent for its cultivation on water being available. In the case of tanks if the water supply is in any year small, much land remains uncultivated while, if it is good, a marked increase of area cultivated occurs. Here then the whole revenue or assessment of the lands is directly dependent upon the presence of water. Will then a separation of the land and water revenue where the assessment of the former is known, or otherwise arbitrarily, give results which can be accepted, or admit

of

of the water revenue being taken as the entire value of the water. Revenue Officers have on many occasions intimated that by imposing a consolidated assessment on irrigated land more revenue could be obtained than by arranging for a land assessment with a water rate. Writing from memory it is believed that in the case of both the Sungum and Perryaur projects this view was taken. The explanation is that certain classes of land will produce next to nothing without water, while with it they are sufficiently productive to bear a higher assessment than could be imposed in the shape of land tax and water rate, seeing that the latter, when introduced, has been made uniform and must therefore be low enough to suit the lands which derive comparatively little benefit.

9 Without saying any thing against the value of information on such a subject

subject, as would be obtained by the preparation of returns in the manner desired by the Government of India, it may be fairly argued, it is thought, first that in the case of (a) large works, they will give a less rather than a more correct view of the value of and direct returns from these. On the system above described (para 5) there would be up to the date of the construction of the irrigation works for the villages within the tract affected, an ascertained average net revenue from irrigated lands. Thereafter there would be for the same villages some other amount of revenue from the same description of land or cultivation, and the difference, less the dry assessment of cultivated land converted into wet would be probably as accurate an account of the effects of the works as could be obtained. Without indeed going into the history

history of each field, and no such history can possibly be compiled for a period prior to the new settlement, no other mode of computation based on facts appears to be possible.

(b) irrigation works generally; nothing more than a comparison of areas and revenue for successive periods of years is, it is believed, practicable. Whatever results may be shown may be considered generally in connection with outlay incurred, whether under Capital or for maintenance, and some general conclusions may be based thereon. There will be some ground for believing that, when expenditure has been followed by an extension of cultivation and revenue, the works have been judiciously managed, and comparing one District with another some fairly reliable conclusions may be arrived at. Were, however, the supposed water irrigation revenue only to be taken into account, it would become necessary to

to assume that the land would have a value for cultivation and would yield revenue without water, and this is, necessarily in most cases and usually in all, opposed to fact. Necessarily, in some, because the landholder can use his lands only for irrigated crops, or must pay the consolidated assessment if he cultivates at all; usually in all cases, because when optional there is other land more conveniently circumstanced for the raising of dry crops; or the area of the latter is outside the adjacent wet lands, sufficient for the village requirements.

10. If as has been suggested in this memo. the vast amount of work which will be entailed by an endeavour to carry out in their integrity the wishes of the Government of India will not afford a better means of judging the value and results of outlay on irrigation works than the adoption of a much simpler method will allow, it would seem to be a pity to

to devote time and money to the former, but should the Government wish to understand more fully what is involved in the question, it would be well to take one project as an example, and to work out the returns fully and completely. The Godavery Delta works are modern, they are extensive and important, and possibly, though not probably, it may be practicable to ascertain exhaustively what the financial results of them has been. The details of the circumstances of the Delta as it was in 1843 or thereabouts, and the area and revenue not only of the irrigated lands but of the unirrigated also of each village will have to be ascertained. Then it will have to be shown for how long water was afforded without any adequate payment being demanded, an arrangement which even yet does not appear to have been entirely superseded. After that, by a comparison of areas and revenues under each head for successive years, the irrigated land aforesaid being divided into land assessments proper, and water revenue

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revenue or rate, as the case may be, it will be practicable to exhibit facts of much interest and importance, though probably authorities will differ very widely as to the conclusions to be legitimately drawn therefrom. If a special establishment be exclusively employed upon this duty the investigation may be completed in 6 or 7 years, and by that time the Delta system will have been well nigh perfected, and the returns for the later years will show pretty nearly the ultimate area of irrigation. It will be necessary also to ascertain and bring to account the revenue derived from navigation and miscellaneous sources, while the history of the Zemindaries and their place in this field of irrigation will have a not unimportant bearing on the results.

by 16/3/75

P. W. 1845. Sept

~~1845~~

Chief Engineer
for Irrigation -

Date 15th
Recd 22nd } March/45.

Q. O. H. T.
1101 -

19 April 45
Memo. regarding
Revenue derived
from Irrigation.

P. W. G. N. 1101 - 1945

All communications
should be addressed
to the Secretary.

No. 30 I.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
CIVIL WORKS.
Irrigation.

To,
The Joint Secy to the Government
of Madras, P. W. Department
Irrigation Branch
Fort William, 27 January 1875

Sir,
I am directed to acknowledge
the receipt of your No. 1381 dated 22nd
May 1874, forwarding the returns of
revenue from irrigation works under
the Government of Madras for the year
1872-73, & in reply to express a hope
that the required more complete separa-
tion of the land revenue from the revenue
due to irrigation, as called for in P. W.
Department letter No. 778. I. dated 21st Oct.
1873, may be found possible in the
future

future annual statement of the
kind.

2. It is observed, that the returns
are given for revenue districts only, but
as one of the main objects of such state-
ments is to show the financial result,
in the case of each set of works separate-
ly, I am to request that, with the permission
of His Excellency in Council, the returns
of each canal, or series of canals, or tanks,
may be shown in all future statements,
as soon as it is possible to do so. It is known
from the proceedings of the Government
of Madras forwarded with your letter of
2991 B. & 3103 C. E. dated, respectively,
17th, 20th & 31st October 1874, that the Government
of Madras is now arranging for the group-
ing & classifying of the different canals
and tanks.

3. A comparison with the Finance
Accounts shows the following differences
in the Revenue outlay.

After
Finance accounts

Works Rs - 37,540. —

Repairs . 12,61,300. —

Establishment 3,95,550. —

Plant — $\frac{11,080}{17,05,470}$

difference Rupees 10,514 due pro-
a more accurate apportionment
in the Finance accounts.

I have the hon-
our

Your most obed-
t

(p) Secy
Secy to the Govt

the 28/1

Such separation is not practicable, and the whole revenue is dependent upon the water supply -

2. Separate detailed revenue statements have been prepared for the Godavary and Krishna Deltas from 1871-72 and are under compilation for other works and for other years

3. The particulars of Revenue outlay given in the Report referred to in para 3 of the foregoing letter were obtained from the Controller of

This assertion raises controversy - I omit

But not in the form of dictating the Gov. of India - I para 2 & 4 allude to points of tanks & do on - now as I under

stand it - the system that has been laid down by Capt Christie's guidance is not in accordance with the system of classification 1/2 JN

Public Works Accounts, who will be requested to explain the differences pointed out -

Ans.
G.M.

They are being completed in the same way as for the Godavary & Krishna & will give all the information required by the Govt of India, except that there will be no tabulation of land & water revenue, unless there happens to be a separate water tax.

Separate statements are not required for any tanks except for those which have been materially improved, or for instances where the Government has made a substantial improvement.

The Controller of P.W. & Revenue Dept -

The instructions issued for the guidance of the Controller of P.W. & Revenue Dept, it is thought, afford the comparatively few special works the inhibition of returns must be by which at any rate for a long time to come

16/3

Memorandum

I am not sure on what point the
Honorable Mr. Robinson wishes for
information. The letter of the Govern-
ment of India refers to the appendix
to the annual statement of the
whole Presidency of the Land Revenue
distinct from the Revenue due to
irrigation or water supply.
The order of the 20th October 1874
contains instructions about
classification, but these refer to
expenditure, works, and establish-
ments and not to Revenue. It is
believed that there are no means of
showing land revenue apart from
the revenue due to water supply, and
the assessment on naryah lands is
consolidated.

12/10/75

N 493/4

The objection refers to the
 Para 2 of the Govt. letter
 The Govt. expect that
 in an irrigation scheme
 not by water but
 series of small works
 growth of land & work
 can be made right. So
 the instruction of Govt. is
 people have expectations
 in letter & spirit -

At the same time that the
 Govt. deals with classifying
 works & not directly with
 revenue, but the revenue
 follows the work & of the
 classification of the works
 not in accordance with
 the general directions of
 Govt. of India. The revenue returns
 will be as far as possible
 as separate can be made
 - an arbitrary separation
 is quite feasible. That is
 the Govt. of India
 character of the works
 follow

Q.C. 237/11-7/3
 626-2-76 Q.C. 231/75

What is required by the Govt. is
 that in future similar
 statements the
 revenue returns should be
 given "for each canal or
 series of canals & tanks"
 he had better say that this
 will be done as far as possible
 and the Govt. of India
 is instructed accordingly.

As regards land under
 consolidated assessment -
 it is not the required that
 be attained by deducting
 from the total revenue the
 amount which would
 have been charged for
 water rate, if the
 water system had been
 adopted? 11/9/3

13th Jan 1905
 Proceedings of the Madras Government
 Read the following

From
 The Government of India (No. 3019 of 27 Jan 1905)

Mr. R. S. Srinivasan

G.O. No. 110 of 19th April 1905

His Excellency the Governor
 in Council observes that ar-
 rangements have been made
 for exhibiting separately the
 land revenue and the revenue
 due to irrigation wherever there
 is a water rate. Where there
 is a consolidated
 assessment is consolidated
 there will be considerable
 difficulty in determining
 what proportion is due to
 water supply and what to
 land revenue proper. As
 however separate Capital and
 revenue accounts are to be
 kept

Let it be not
 something be added
 in reference of para
 2 of the letter
 from the Govt. of India?

12 March 1905
 Mr. Controller Genl.
 Public Works

kept only for systems of works
or for individual works which
have been materially im-
proved under British rule,
an endeavour will be made
to apportion the consolidated
assessment between land revenue
and revenue due to water in
such cases, and the necessary
instructions to this end will
be issued in the Revenue De-
partment.

2 Separate detailed Revenue
statements have been prepared
for the Godavery and Krishna
Deltas from 1871-72, and are
under compilation for other works
and for other years. It will
be ascertained in the Revenue
Department when the state-
ments for the Godavery and
Krishna Deltas for the years
prior to 1871-72 may be expected
to be ready, and when also

similar

with reference to the
the letter from the
The revenue return for the
whole Presidency referred
to in the letter from the
Government of India) cannot
at present be so compiled
as to exhibit financial
results except in a very
general way. The accounts
which are under preparation
for each separate set of
systems of works will show
the financial results of these,
but further investigation of the
Presidency generally it is
not practicable to do more
than show what the revenue
& expenditure on the works
respectively amount to.
All Deputy and Dist. Engineers
Revenue Deptt.
Board of Revenue for Comrs to all Collectors
Controller of Public Works Accounts
All Collectors
similar statements for the
Strivignuntum Anicut project,
and for all works on which
Loan Fund expenditure has
been incurred will be sub-
mitted.
The particulars of
Revenue ^{outlay} given in the report
referred to in para 3 of the
foregoing letter were obtained
from the Controller of Public
Works Accounts, who will ex-
plain the differences pointed
out.
11/4
? at present
Dec/2-29-6-75

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6/4/75

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Q.E. 7-6175 - 1623-3-75

950
 Govt. of Madras.
 PUBLIC WORKS.

To All Superintending
 District Engineers.

Dated _____
 Recd. _____ Encl. _____

G. O., 19 April 1875, No. 1107.

Nos. 493-494
Revenue derived from
Irrigation Works in the
Madras Presidency during
1872/73 - Passing orders
on letter from the Govt
of India remarking on
the