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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2085	Press
B.P. No.		Mis.
Dated	22-7-	1875 195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
22nd July 1875.*

Read the following papers —

No 542

No. 362-A

Note by the Chief Engineer for Irrigation

It would probably be waste of time to review this register in detail in connection with the registers of the two previous fashis

The totals are—

	Acres	Rupees
1871-72	203,299	8,16,655
1872-73	215,074	8,08,893
1873-74	199,017	9,14,205

A comparison of the irrigation of Government lands in the several years gives the following results —

Years	Extent	Assessment	Water tax	Total	Remark
	ACRES	RS	RS	RS	
1871-72	130,647	4,24,208	2,79,170	7,03,378	All exclusive of remissions.
1872-73	141,693	4,01,961	2,91,285	6,96,249	
1873-74	138,877	2,68,906	5,40,886	8,09,792	

which may be right and which may be wrong, or whether or not all are right or all wrong may be doubtful, but at any rate extensive as the delta is it is hardly probable that the lands cultivated in successive years are so greatly changed as to make the land assessment vary between 2 69 and 4 24 lakhs of Rupees. It would be gratifying to notice so great an increase of water-tax as the rise from 2 94 to 5 40 lakhs, were it at all likely to be founded on fact

2 Possibly it may be desirable to communicate to Collectors who have to prepare registers or statements of irrigation and revenue for the large works for which Capital and Revenue Accounts will have some day to be completed the revenue report of the canals in those provinces in which the water assessment is in the hands of the canal officers, that they may have the opportunity of seeing how full and complete an account of each year's irrigation is there given

Revenue Report of the North-West Provinces for 1870-71,

3 In a recent order the registers of fashis 1281 and 1282 were declared to be difficult of comprehension, and the later one will not make the task of understanding them any the easier

No 897, dated 5th April 1875

Fort St George,
9th April 1875

(Signed) A DEC SCOTT, Major, R E,
for Chief Engineer for Irrigation,

*Proceedings of the Madras Government, Public Works Department,
22nd July 1875.*

No 543 Proceedings of the Board of Revenue, dated 17th May 1875, No 1,324
Proceedings of the Madras Government in the Public Works Department, dated 5th
April 1875, No 897.

ABSTRACT—Area irrigated and Water-rate collected in fashis 1281 and 1282—
Passing orders on Note by the Chief Engineer for Irrigation on Proceedings of the
Board of Revenue submitting explanation of certain disproportion pointed out by Chief
Engineer for Irrigation between — in certain taluqs of the Kistna District

The Chief Engineer for Irrigation bases his reasoning on the wrong assumption
that the levy of consolidated rates of wet assessment is confined to Gudivada and
Masulipatam taluqs, and that there were no such rates in Bapatla and Repalli. He
accordingly observes that in the Repalli taluq alone the water-rate not levied amounted
to Rupees 1,21,168, this being the difference between the amount shown as water-rate
actually charged and what it should amount to at the full rate of 4 Rupees an acre on
the area entered as irrigated. The Board observe that in fashis 1281 and 1282 there
were consolidated rates of assessment in the Repalli and Bapatla taluqs, but not in
Gudivada and Bunder. In the Collector's letter recorded in the Government Order, it
was explained, with regard to the latter taluqs, that in certain cases water-tax was mixed
up with the assessment and shown in the accounts under that head, and no allusion was
made to the state of things in Repalli and Bapatla, not because there were no consoli-
dated rates in these taluqs, but because no question had been raised regarding them.

2 The Board cannot say with certainty why under some channels the rate was
slightly more than 4 Rupees an acre, but it is possible that the fact is due to some of
the lands having been cultivated with crops which pay 8 Rupees an acre. As regards
Inam and Zemindari lands, it must be remarked that the "area irrigated" is that upon
which either water-rate or quit-rent is charged as irrigated. There are Inams on
which quit-rent alone is charged without liability to pay water-rate, and hence the
disproportion between the area and the water-rate.

3. The statement for fashi 1283 was forwarded to the Chief Engineer prior to the
receipt of the order above read, and from it the following results will be observed:—

Taluqs.	AVERAGE WATER RATE PER ACRE	
	On Government Lands	On Inam and Zemindari Lands
1 Repalli	RS 3 94	RS 2 72
2 Bapatla	3 91	1 89
3 Gudivada	3 87	1 73
4 Bunder	3 73	1 70
5 Bezvada	3 80	3 43
6 Nuzvid		3 31
The entire district	3 89	2 10

The rates on Government lands are slightly less than 4 Rupees an acre owing to
remission on account of picotta cultivation, &c. They are, however, higher than those
of the previous fashis, because in Repalli and Bapatla consolidated rates of assessment
were done away with on the introduction of the new Revenue Settlement in these

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taluqs in fashi 1283, and in Gudivada and Bunder no portion of the water-rate is
shown under assessment as was formerly done.

Vide paragraph 1 of Collector's letter recorded in Board's Proceedings, dated 19th January 1875, No 110

4. The rate on Zemindari and Inam
lands averages less than 4 Rupees an acre
for the reasons above set forth as regards
fashis 1281 and 1282

5 It now appears that the Chief Engineer intends to utilize these statements
for estimating the extent to which the irrigation falls short of absolute completeness,
which he thinks would be indicated by the levy of the full rate on the average. But
it is evident that the returns cannot be used for this purpose since the average rate
actually charged is determined by many other causes than sufficiency or insufficiency
of irrigation, and that no such comparison of area and charge could give results by
which irrigation could be tested when it is known that some lands are entitled to
water without charge of water-rate, and some pay double. The Board were under the
impression that the statements were required simply with a view of ascertaining the
area irrigated and the charge for water, so as to find out by comparing with the
quantity discharged by the channels whether water was being wasted or not, and to
contrast the sums realized under different channels for a given quantity of water. They
do not suppose that the Chief Engineer wishes to assume the function of checking the
propriety of the charges actually made by the Revenue officers, or the correctness of
the remissions allowed

(A true Copy and Extract)
(Signed)

H. E. STOKES,
Acting Secretary

TRANSFERRED to the Public Works Department.

(Signed) A. MACGREGOR,
Acting Secretary to Government, R D

4th June 1875

No 544. Proceedings of the Board of Revenue, dated 17th May 1875, No. 1,333
Proceedings of the Madras Government in the Public Works Department, dated 12th
March 1875, No. 699.

ABSTRACT—Irrigation in the Godavery and Kistna Districts—Passing orders on
letter from the Controller of Public Works Accounts requesting information regard-
ing the figures entered in the statements of irrigation printed with certain Govern-
ment Orders

At the request of the Controller of Public Works Accounts, Collectors were
called upon to furnish statements show-
ing the revenue raised under the work,
noted in the Board's Proceedings, dated*
9th December 1874, No 3,563, for a
series of years prior and subsequent to their construction

Vide Board's Proceedings, dated 19th March
1873, No. 409

* Copy herewith forwarded

2. Information available has been received from all the districts excepting
those noted in the margin, and has been
communicated to the Controller. Printed
copies of the replies received are herewith

1 Kistna
2 Nellore
3 South Arcot
4 Chingleput

submitted for the information of Government

*Proceedings of the Madras Government, Public Works Department,
22nd July 1875.*

3. The Collectors of Kistna, Nellore, Chingleput, and South Arcot will be requested to expedite the despatch of their replies.

4 With reference to the inquiry as to when statements like those furnished for the Godavery and Kistna Deltas for faslis 1281 and 1282 will be submitted for

Godavery Delta—*Vide* Board's Proceedings,
1st April 1875, No 781

Kistna Delta—*Vide* Board's Miscellaneous Pro-
ceedings, dated 1st April 1875, No 2,597

Chembrambakam Tank } *Vide* Board's Miscel-
laneous Proceedings,
dated 20th April 1875,
No 3,181

Madras Water Supply }
Project

Cauvery Delta—*Vide* Board's Miscellaneous
Proceedings, dated 6th April 1875, No 2,709

• Ganjam, Rooshkoolia Project

Madura, Perryaur

South Arcot, Polandora Ancient Project

the other works, and when the statements for the intermediate years will be ready, the Board observe that of the works named in G O, dated 23rd March 1874, No 791, Public Works Department, and for which information has to be submitted, statements have been already forwarded to the Chief Engineer for the works noted in the margin for fasli 1283. Some of the works* specified in the Government Order do not appear to have been yet completed. For other works statements will also be regularly forwarded annually in future for all the works. Except in the case of Tinnevely, the Board have not called upon Collectors to furnish these statements for years previous to fasli 1283, as the statements furnished to the Controller of Public Works Accounts show the total revenue under each main work for all the past years, though not for each subordinate channel under it.

(A true Extract)

(Signed) H E STOKES,
Acting Secretary.

No 545 *Explanatory Memorandum with reference to the remarks of the Honorable the Governor on the papers connected with the Register of Irrigation in the Kistna Delta for fasli 1283 (1873-74) —*

WHAT I submit are wanted from the Board of Revenue are statements of irrigation and revenue which shall be capable of being accepted, and which shall not therefore exhibit such glaring discrepancies as to at once, upon even a cursory examination, discredit them.

2 Had the register under notice been the first statement requiring elucidation or correction, it would have been very inexcusable that it should have been submitted

Proceedings, No 2,811, 7th October 1874

" " 897 5th April 1875

by the Board without explanation, but it is not the first time that the returns of this delta have been found to contain entries so remarkable as to require explanation to make them intelligible; while, on the other hand, the Godavery Delta statements, as soon as a comparison between one year and another became practicable, were found to be equally unsatisfactory. Similar remarks apply to other statements of irrigation and revenue submitted to Government. The Madras

Proceedings of Madras Government, Revenue
Department, 27th November 1873, No 1,313
Public Works Department No 19, 4th
December

Water Works for instance: in this case there was a statement showing the irrigation and revenue for three recent years, and an intimation accompanied it that the increase of area shown was not due to extension of irrigation, but to correction of

*Proceedings of the Madras Government, Public Works Department,
22nd July 1875*

measurements by the Revenue Survey A comparison with the areas and revenue given in the special report on the subject showed that there was not an increase but a falling

Mr Blair's

off in area, and up to the present time there is no reliable information available on the irrigation under this project, and no one can say what the results of the large expenditure are.

3 Take again the statements* of area, cultivation dry and irrigated, &c, of the Presidency In these there were the most extraordinary discrepancies, and, so far as is known in this office, these statements have not yet been properly prepared.

* Called Statement of Irrigation and Rainfall
Proc of Madras Govt, 14th Jan 1874, No 79
Proc of Madras Govt, Revenue Department,
No 1,361, 6th Dec 1873

4 The statement for the Cauvery Delta in Tanjore, recently reviewed, has not been prepared in a satisfactory manner, or as it would have been had the Board taken the trouble to understand the object with which the return was asked for. Apparently in the Board's Office no examination of the statements sent up from the districts is made, and certainly no questions asked regarding them can be answered. I am quite unacquainted with what is expected of the Board, but I have supposed that it should know something about the revenue, and the evidence appears to show that it does not know what this revenue is, or how it has been obtained, that it is ignorant whether 4 Annas or 4 Rupees is the proper average water-rate on areas of many thousand acres, that it is unaware whether lands irrigated free of charges should be numbered

Paragraph 2 of Note on Godavery Delta in
Proceedings of Madras Government, No.
3,219, 13th November 1874

* g, the time that it took to get information
about the "Mamool Pullmur" in the Goda-
very

by hundreds or thousands of acres; and that in short it is not at present an authority on at any rate some very important matters connected with the revenue.

5 In writing the Note of the 9th April last, to which exception was taken, but which, I submit, is not at all too severe under the circumstances, I had of course in recollection the repeated instances in which papers submitted by the Board or by Revenue Officers were found to be unable to bear examination, and believing, as I do, that it is worse than useless to submit accounts which are unreliable, and that until others which are not open to adverse criticism are prepared, there will continue, very naturally, to be an unbelief in all accounts of revenue in connection with irrigation, and consequently of the returns therefrom derived; it appears to be of very great importance that this practice of sending up unexamined and unexplained statements should be stopped. As palpably the simple remarks made upon former statements have produced no effect, and the Board has not recognized its responsibilities, or felt the discredit which attaches to such slovenly work, it seemed to be necessary to write more strongly. If the Board would escape distasteful criticism it must, I would submit, avoid giving repeated occasion for it. All are liable to make mistakes, and when these are casual and occasional no blame attaches, but it is otherwise when important matters mistakes or unexplained discrepancies are frequent and not exceptional, and when these are the result of the absence of that care and attention which are required, and which must, it is considered, be demanded if the Capital and

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22nd July 1875.*

Revenue Accounts of Irrigation works are ever to exhibit information of which use can be made

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Chief Engineer.

19th May 1875.

No 546

No 582

MEMORANDUM

In the papers printed in Proceedings of the Madras Government of the 7th October 1874, it was shown in reviewing the statements of irrigation of the Kistna Delta for faslis 1281 and 1282, submitted by the Board of Revenue, that the water-rates deduced from these statements were in some cases remarkably low, and that some explanation appeared to be required. The rates were—

	1871-72	Repally	talug						Rupees 2 73 an Acre
"	Bapatla	"	...	...	...	...	...	...	1 97
"	Gudivada	"	...	...	...	...	...	...	1 69
"	Masulipatam	"	...	...	...	...	...	...	0 12
"	Bozwada	"	...	...	...	...	...	...	3 63
1872-73	Repally	"	...	...	...	...	...	...	2 84
"	Bapatla	"	...	...	...	...	...	...	2 01
"	Gudivada	"	...	...	...	...	...	...	1 17
"	Masulipatam	"	...	...	...	...	...	...	0 51
"	Bozwada	"	...	...	...	...	...	...	3 94

It was also mentioned that it was not understood how the water-rates had been determined. The Board with their Proceedings printed in Proceedings, Madras Government, No. 897, of the 5th April 1875, transmitted without comment a letter from the Collector of the Kistna District explaining that "the disproportion pointed out by the Chief Engineer between the area irrigated and the water-tax collected in the taluqs of Gudivada and Bundur" is attributable to the fact that water-tax charged on lands that were under irrigation prior to the construction of the anicut is included in the assessment of land entered in column 4 according to the practice that was then usual.

G. O., No 1,592, of 18th June 1873
It may here be noticed that whatever may have been usual a great many years ago, it was directed that these statements should be prepared in a certain way, and the statements submitted nearly a year subsequently should have been made out in conformity with the instructions. Where a separate water is charged the amount of water-tax was to be shown distinctly in the registers, and this necessarily required the area corresponding to this water-tax to be exhibited. On the other hand, where a consolidated assessment is still in force, the land assessment and water-tax columns were to be bracketed. There was nothing at all impracticable in these directions, and it would seem to have been the duty of the Board of Revenue to see that they were duly attended to.

2. Again, the first review of the statements did not, as the Board seem to suppose, and as Mr Leman's letter assumes, refer only to disproportion in the results exhibited for the Gudivada and Masulipatam taluqs, but noticed the water rates generally, and

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several other matters besides, and the Board were asked to draw up an explanatory memorandum to render the statements intelligible, and to show of course why there was so great a difference in some taluqs between the nominal water-rate of Rupees 4 and the actual as deduced from the statements. Had the instructions been attended to, and had the acreage corresponding to the water-tax entered been shown, the results would have been different, though at present it is not practicable to say what they would be.

3 With reference to the comments on the explanation given the Board in their Proceedings as per margin, it is said that there were, in faslis 1281 and 1282,

consolidated rates of assessment in the Repally and Bapatla taluqs, but not in Gudivada and Bundur, and this statement coupled with the Collector's explanation would seem to show that although separate charges were made for land assessment and water-tax in the latter taluqs, and the statements were required to show these items distinctly, these were prepared as though no such separation existed or were practicable.

4. Until the Board can prepare statements for all the years, exhibiting the information required for the determination of the results of the outlay on the Irrigation works of the delta, the statements will be of comparatively little value; and, moreover, in whatever detail it may be possible to show particulars of area irrigated and revenue obtained for the earlier years, this should be settled at once and the statements completed accordingly.

5 In paragraph 3 of their later Proceedings the Board give the average water-rates per acre in the several taluqs on Government and proprietary lands, respectively, and show that on Government lands for the entire district it amounted for fasli 1283 to Rupees 3 89 an acre, and it is explained further that the difference between this rate and 4 Rupees is due to remissions on account of picotta cultivation (irrigation by lift), &c, and the etcetera would appear to include remissions for short supply or excess of water.

6. The Board remark that the average water-rate actually charged is determined by many other causes than sufficiency or insufficiency of irrigation. If so these causes require to be explained, and the extent of their application shown, otherwise it cannot be determined what the results of past expenditure have been, or what in the future these may be expected to be. Lands "entitled to water without charge of water-rate" clearly do not stand in the way of comparison, because they have to be separately shown and they form an element in the calculation throughout. With regard also to land paying double rate its extent can easily be noted.

7. With the propriety of the charges generally made by the Revenue Officers the Irrigation Department has nothing to do but with the charges appertaining to irrigation this department is clearly intimately concerned, and it is requisite that all remissions therewith connected should be fully and clearly explained, and not only this but that they should not be given until the Collector has satisfied himself in communication with the canal officers that the irrigation in all cases in which remission connected with water-supply may be claimed, has been defective.

8 The delta improvements will shortly be at a stand-still, because the revenue information is so defective that the Government of India have declined to sanction any

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of the estimates which have been prepared, and there appears to be a probability of the work being postponed for some years, unless the Revenue Board can be induced to move somewhat faster in putting into an intelligible form the facts which are doubtless on record somewhere, but which hitherto it has proved so extremely difficult to get hold of.

OOTACAMUND,
1st June 1875.

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Officiating Chief Engineer.

No 517

ORDER THEREON, 22nd July 1875, No 2,045

IRRIGATION, No. 57.

THE Honorable the Governor in Council gathers from the papers recorded in these Proceedings, and especially from paragraph 5 of the Proceedings, No 1,324, dated the 17th May 1875, of the Board of Revenue, that the Board have scarcely apprehended the objects for which Revenue statements of Irrigation works have been ordered to be compiled, or the necessity of affording with these such explanations and information as will enable them to be clearly understood.

2. The Government of India lay much stress on the exhibition in the statements of the land assessment or revenue, apart from the water-rate or revenue due specially to the provision of water-supply, and in the statements columns have been provided for showing this information distinctly, but it is apparent that the entries in the water-tax column are for the most part misleading; that the instructions regarding bracketing the two columns for land assessment and water-rate, respectively, where the assessment is consolidated and cannot be separated without special inquiry and investigation have been overlooked; and that the omission to enter the areas on which consolidated assessment on the one hand and land assessment with water-rate on the other hand were levied, renders the information afforded absolutely useless for the purpose for which the separation was ordered to be made.

3. The note* and memorandum† by the Chief Engineer for Irrigation, together with the remarks made on previous Irrigation statements, will do much to make plain what is essential to the preparation

* 9th April 1875

† 19th May "

1st June "

of these statements in a manner which will admit of the results shown being made use of in the Irrigation Revenue Accounts which are under compilation; but in order that the discrepancies or doubtful entries in the statements already submitted to Government may be set right or explained, and that all future statements may from the first be rendered clear and complete, it is absolutely necessary that the Board of Revenue should take an active part in the supervision of their preparation, and that the superior District Revenue Officers should carefully examine and review the statements submitted by them to the Board. In this connection the extracts from the

Chapter II, Sections I and II

Revenue Report of Irrigation works in the North-West Provinces for 1870-71 appended to these Proceedings will serve as a useful guide. Paragraphs 1 to 6 and 10 to 16 of Section I. are those which refer particularly to revenue matters, and as containing the review of the supervising officer will serve to indicate the way in which the review of the Board of Revenue should be prepared. Section II. contains the reports of the

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Executive Engineers, and these will be a guide to the Collector and Divisional Officers in preparing their reports

4 The Government, however, believe that in order to effective progress and to ascertaining what difficulties lie in the way of the preparation of statements for past years for all the important Irrigation works or systems of irrigation, it is essential that some one specially well acquainted with revenue records and with the details of the revenue system of this Presidency should be deputed to examine the District Revenue Accounts, and to compile therefrom the information required, at least to the extent of one important project in each district in which there may be any such to be dealt with. It is believed that no better selection for this important duty than that of the Board's Head Accountant, C Kalyanasundaram Setti, could be made, and the Board will accordingly be requested to make his services available, and to arrange for his being sent to the Godavery District, in the first instance, to prepare the revenue statements of that delta from the beginning up to date. On the completion of these, the statements for the Krishna Delta should similarly be attended to. After obtaining from the papers which have been before Government such information regarding the work to be done as they afford, the Head Accountant will receive from the Chief Engineer for Irrigation, personally, such further instructions as he may require.

5 A very important matter to be determined is the average revenue for a period of sufficient length prior to the construction of the works, the return on the outlay on which has to be deduced. In every case the materials available for this determination must be ascertained, and the Board will have to make a definite recommendation to Government as to the amount of such average revenue to be adopted for the purposes of the accounts, together with a report of the data from which the amount may have been deduced, and the reasons which have led the Board to consider that such amount represents fairly the standard with which the revenue of subsequent years should be compared. This average or standard revenue should when, or as far as, practicable, be determined under the two heads of land assessment and water-rate respectively, because otherwise the results for subsequent periods under those heads will not be capable of comparison with the standards. If no such separation be practicable except by arbitrary sub-division of the consolidated assessment, then the Board should state how the sub-division can best be made, and on what principles, so that should it be decided finally, on a review of the circumstances, that the separation of land assessment and water-rates must be carried out in the financial accounts of the Irrigation works of this Presidency, the way in which this is to be effected may be understood.

6 For the purposes of the Capital and Revenue Accounts of Irrigation works the abstract results deducible from the Revenue statements will be required; but on the other hand for the effective management of the works themselves it is evident that the officers of the Irrigation Department will require to know for a series of years the area of cultivation and the revenue, remissions, &c., under particular canals, channels, tanks, &c., and in the case of large tanks these particulars for individual villages thereunder, while for recent and current years the causes of remissions, where these may be more than nominal, will need to be clearly shown. For the preparation of the statements to be submitted to Government and used for the financial accounts, detailed statements giving very completely all the information which will be required

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by Irrigation officers will have to be made out, and if these be cast in such a form as to admit of comparisons being made between the results of successive years, they will be permanent records of great value. The necessity for such systematic treatment and arrangement has been very clearly indicated by the great difficulty which has been experienced in obtaining clear information, even for recent years, of the cultivation and revenue under particular Irrigation works, and it would seem that the Board of Revenue have not possessed the data requisite for forming any opinion whatever of the success or otherwise of particular works, while nothing has been done towards ascertaining whether the results have in any way conformed to the expectations entertained when they were sanctioned, or to the estimate of results on which sanction for outlay was based. Such investigations are manifestly a part and a very important part of the duty of Revenue officers, and now that attention has to be given to the subject, it is hoped and expected that these officers will make such a complete and thorough examination into it as will secure that full understanding of the past financial history and future prospects of the great Irrigation works of this Presidency which this Government, no less than the Government of India, desire to obtain.

(True Extract)

(Signed) J. O. HASTED, Major, R.E.,

Officiating Joint Secretary to Government.

To the District Engineer, Ganjam
" " Vizagapatam
" " Godavery
" " Kistna
" " Nellore
" " Cuddapah
" " Kurnool
" " Bellary
" " Presidency
" " Chingleput
" " North Arcot
" " South Arcot
" " Sabra
" " Tanjore
" " Trichinopoly
" " Coimbatore
" " Madura
" " Tinnevely
" Revenue Department
" Chief Engineer for Irrigation
" Controller of Public Works Accounts

For C. C. Shankar
81/10/75

No. 1,333.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th May 1875

Read the following Proceedings of the Madras Government, dated 12th March 1875, No. 699, Public Works Department —

ABSTRACT—*Irrigation in the Godavery and Kistna Districts*—Passing orders on letter from the Controller of Public Works Accounts requesting information regarding the figures entered in the statements of Irrigation printed with certain Government Orders.

At the request of the Controller of Public Works Accounts, Collectors were called upon to furnish statements showing the revenue raised under the works noted in the Board's Proceedings, dated 9th December 1874, No 3,563, for a series of years prior and subsequent to their construction.

2. Information available has been received from all the districts excepting those noted in the margin, and has been communicated to the Controller. Printed copies of the replies received are

1 Kistna
2 Nellore.
3. South Arcot
4 Chingleput

herewith submitted for the information of Government

3 The Collectors of Kistna, Nellore, Chingleput and South Arcot, will be requested to expedite the despatch of their replies

4. With reference to the inquiry as to when statements like those furnished for the Godavery and Kistna Deltas for Fash 1281 and 1282 will be submitted for the other works, and when the statements

Godavery Delta—*Vide Board's Proceedings*, 1st April 1875, No 781
Kistna Delta—*Vide Board's Miscellaneous Proceedings*, dated 1st April 1875, No 2,597
Chembumbakum Tank } *Vide Board's Miscellaneous Proceedings*, dated 20th Apr 1875, No 3,184
Madras Water Supply Project }
Cauvery Delta—*Vide Board's Miscellaneous Proceedings*, dated 6th April 1875, No 2,709

† Ganjam, Rooshkoolah Project
Madura, Periyar
South Arcot, Polandora Aicut Project.

Some of the works† specified in the Government Order do not appear to have been yet completed. For other works statements will be forwarded for Fash 1283 as soon as they are received from Collectors, and statements will also be regularly forwarded annually in future for all the works. Except in the case of Tinnevely, the Board have not called upon Collectors to furnish these statements for years previous to Fash 1283, as the statements furnished to the Controller of Public Works Accounts show the total revenue under each work for all the past years, though not for each subordinate channel under it.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Secretary to Government, Public Works Department,
with a copy of Board's Proceedings, dated 9th December 1874, No 3,563, and printed copies of replies received from Collectors.

" Collector of Kistna
" Do of Nellore.
" Do of Chingleput
" Do of South Arcot.

Exd. W. H. French.

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Navigation

Navigation

The following observations on the report contained in the report transmitted with the Proceedings of the Board of Revenue No 1333 of the 17 May 1875 are submitted to Government.

Boarding Office

Order No 2127
of 25 Aug 1874.

The first and last of the 18th century returns to the Board of Revenue in 1847 and 1857. The navigation revenue statement furnished by the Collector of the Boarding Office states the revenue of the 18th century to be the construction of the Ancient to be the 18th century. The accounts of the 18th century 1252 & 1253 are not forthcoming.

First	1240	—	Rs 234,491
	1241	—	" 179,180
	1242	—	" 100,095
"	1243	—	" 385,354
"	1244	—	" 433,757
"	1245	—	" 357,024
"	1247	—	" 349,138
"	1248	—	" 227,478
"	1249	—	" 382,263
"	1250	—	" 424,869
"	1251	—	" 478,782
"	1252	—	" 456,707
"	1253	—	" 446,650
			<u>Rs 4,792,01</u>

1875.
Board of Revenue,
MADRAS.

PROCEEDINGS OF THE BOARD OF REVENUE, No 1333

Vol

The 1st of the 18th century

MAY.
No 1,333.

Report on the 18th century returns to the Board of Revenue in 1847 and 1857. The navigation revenue statement furnished by the Collector of the Boarding Office states the revenue of the 18th century to be the construction of the Ancient to be the 18th century. The accounts of the 18th century 1252 & 1253 are not forthcoming.

The question then is whether the
 as a result of the...
 the total revenue from 1945 to 1956 will
 be

As above. Referred 45,49,807
 Freshly 1246 - mean of 1245 & 1247 - 350,087
 " 1254 do 1253 & 1256 - 473,145
 " 1255 do do - 473,145
58,46,172
 Average. Referred - 3,65,386

also... not clear from what...
 the revenue due to transport of...
 the Manipal District will have
 to be taken into account...
 of the irrigated land in the...
 District is under the Krishna Delta Canal
 & the... is... to the Krishna Delta.
 The Controller can...
 information furnished in its present
 shape, but if he is told what...
 for revenue is to be... he will
 be able to deduce the standard net revenue
 by deducting maintenance charges,
 percentage on land revenue collection...

and such other items as the...
 the Government of India...
 of determining current net revenue...
 resources vary...
 An... decision...
 assessing the...
 since...
 the...
 Canals is...
 to start the capital... accounts.

...
 R. Pursony...
 25/11/54

in 1896
Proc. of the Immigration Commission

From the Chief Engineer
for Immigration (H.S. No. 362 of 9 April)

... I did not know ...
... The Commission ...
... Council ...
... his surprise ...
... that the Board of the ...
... should have been ...
... invited to the ...
... members for Immigration ...
... without comment ...
... explanation ...

My

W

I think that the ... containing such
... to put ... remarkable variation
... what explanation
he requires ... from the ...
points ... former years ...
... of the ... proceedings ...
... of the ...
... of his ...
... by ...
... is the present ...
... at the ...
20th

* together with the Chief Justice

W. Smith

[The page contains dense handwritten text in Arabic script, which is mostly illegible due to extreme blurring and low contrast.]

Amel

W.T.R.

[illegible]

١٠٠
 ١٠٠
 ١٠٠
 ١٠٠

I transfer to the
 explanation of the Rev. Jy
 with the papers - in order
 that the Revenue G.O. may
 note the points & take
 the necessary attention
 7/6 11/1

1036-4-754 11-7 75

The Honorable the
 Governor in Council
 considers that the irri-
 gation statements of the
 District Datta for the years
 1281 and 1282 should either
 be recast so as to ex-
 hibit the required in-
 formation as regards
 land assessment and
 water tax in the man-
 ner laid down in the
 of the 18th June 1873 & 1872,
 or that such explanations
 should be given as will
 fully

fully elucidate all those entries which, as they stand show a water rate which is not in accordance with facts. Statements which exhibit charges for water tax without distinguishing the areas to which it applies and which mix up together without explanation consolidated charges and charges for land assessment and water tax are not susceptible of analysis.

2. The revenue information which has been ordered to be collected and made available for determining the

results of expenditure in the Delta and on other irrigation works must be made so far intelligible as to admit of its being used in the Public Works Department for exhibiting clearly and fully the effect of improvements already carried out and by deduction the probable effect of further improvements. These annual statements however carefully prepared will not allow of all the circumstances being properly understood unless they are accompanied by explanations

explanations showing
 what differences of system
 apply to various parts
 of the irrigated area, and
 it is essential that
 these explanations should
 be full and clear. The
 statements are not
 merely documents for
 record; they have to be
 used in the compilation
 of the capital and reve-
 nue accounts, and they
 will inevitably be
 subjected to criticism
 not only here but sub-
 sequently when the
 results, as they affect
 the financial aspect
 and prospects of the
 several irrigation
 projects

came before the laid before
the Govt of India. The
Govt must look to the
Board of Revenue to
acquire such a knowledge
of every entry as to be able
first to check its cor-
-rectness, and if need
be, to demonstrate
that it is correct.

Explanatory Memorandum

With reference to
the serial No of the Minute
the Governor on the papers
connected with the Register
of Emigration in the Andhra
District for July 1283
(1873-74)

What, I submit, are
wanted from the Board
of Revenue are statements
of migration and revenue
which shall be capable
of being accepted, and
which shall not therefore
exhibit such glaring
discrepancies as to at

once

once, upon even a cursory examination, discredit them.

Had the Register under notice been the first statement requiring elucidation or correction, it would have been very remarkable that it should have been submitted by the Board without explanation, but it is not the first time that the returns of this Delta have been found to contain errors so remarkable as to require explanation to render them intelligible, while on the other hand the Godavary Delta statements

Pro. No 2814. 7th Oct 1874.
" --- 897. 5th April 1875.

S. D. R. D. 27 November 1873
No 1313

27/6
is soon as a comparison between one year and another became practicable, were found to be equally unsatisfactory. Similar remarks apply to other statements of irrigation and revenue submitted to Govt. The Moudras water works for instance in this case there was a statement showing the irrigation and revenue for 3 recent years and an intimation accompanied it that the increase of area shown was not due to extension of irrigation but to correction of measurements by the Revenue Survey. A comparison

comparison with the
areas and revenue given
in the special report on
the subject showed that
there was not an increase
but a falling off in
area, and up to the present
time there is no reliable
information available
on the irrigation under
this project and no one
can say what the results
of the large expenditure
are

Take again the
statements of area, cul-
tivation dry and irrigated
of the Presidency.
In these there were the
most extraordinary dis-
crepancies and so far

Mr. Blair

* Called statement of
irrigation & canals

July 16, 1871

June 22, 1871

is known in the
Office these statements
have not yet been
properly prepared.

The statement for
the Convey Delta in
Tanjore recently reviewed
has not been prepared
in a satisfactory manner
or as it would have
been had the Board
taken the trouble to
understand the object
with which the return
was asked for. Appare-
ntly in the Board's Office
no examination of the
statements sent up
from the Districts is
made, and certainly
no questions asked
regarding

regarding them can be
answered: I am quite
unacquainted with
what is expected of
the Board, but I
have supposed that
it should know some-
thing about the Revenue,
and the evidence appears
to show that it does
not know what this
Revenue is, or how it
has been obtained;
that it is ignorant
whether it is in Rupees or
in Rupees is the proper
average water rate
on areas of many than
said acres; that it is
unaware whether lands
irrigated

Para 2 of note on 10th vol. of the
in Bond, v. 2217-10 November
1871

By the time the Board
get information
of the Board

irrigated free of charge
should be remunerated
by hundreds or thousands
of acres; and that in
short it is not at present
an authority in at any
rate some very im-
portant matters connected
with the Revenue.

In writing the Note
of the 9th April last
to which exception was
taken, but which, I
submit, is not at all
too severe, under the
circumstances, I had
of course in recollection
the repeated instances
in which papers sub-
mitted by the Board
were

were found to be unable
to bear examination,
and believing, as I do,
that it is worse than
useless to submit accounts
which are unreliable, and
that until others which
are not open to adverse
criticism are prepared
there will continue, very
naturally, to be an im-
belief in all accounts
of Revenue in connection
with irrigation, and
consequently of the
returns therefrom claimed,
it appears to be of very
great importance that
this practice of sending
up unexamined and
unexplained

unexplained statements
should be stopped. As
palpably the simple
remarks made upon
former statements have
produced no effect, and
the Board has not
recognized its respon-
sibility, or felt the
discredit which attaches
to such slovenly work,
it seemed to be necessary
to write more strongly.
If the Board would
escape distasteful cri-
ticism it must, I
would submit, avail
giving repeated occasion
for it. All are liable
to make mistakes and
when

when there are casual
and occasional no
blame attaches, but
it is otherwise when in
important matters mis-
takes or unexplained
discrepancies are fre-
quent and not excep-
tional, and when these
are the result of the
absence of that care
and attention which
are required and
which must, it is
considered, be demand-
ed, if the Capital and
Revenue Accounts of
irrigation works are
ever to exhibit informa-
tion of which use

can

can be made.

Chukentius disson

Christy - Jones?

11

Memorandum.

In the papers printed in Pro. Enquiry of the 10th October 1876, it was shown in reviewing the statements of irrigation of the Kistna delta for the years 1881 and 1882, submitted by the Board of Revenue, that the water rates deduced from these statements were in some cases remarkably low, and that some explanations appeared to be required. The rates were

1871-72.	Ref. Salug	Ref. 3.78 an acre
	Bahadur do	1.27 do
	Quintanilla do	1.69 do
	Manzilpata do	0.12 do
	Belgaum do	3.63 do
	Belgaum do	2.84 do
1872-73	Ref. Salug do	2.01 do
	Bahadur do	1.47 do
	Quintanilla do	0.51 do
	Manzilpata do	3.94 do
	Belgaum do	3.94 do

It was also mentioned that it was not ascertained how the water rates had been determined. The Board with this Pro. printed in Pro. Enquiry of the 10th April 1878, transmitted without comment

comment a letter from the Collector of the
Kistna District explaining that the
disproportion printed out by the Chief
Engineer between the area irrigated and the
water tax collected in the taluqs of Kadri,
Madani and Bunder is attributable to the
fact that water tax charged on lands
that were under irrigation prior to the
construction of the canals is included
in the assessment of land entered in
columns A according to the practice that
was then usual. It may here be noticed
that whatever may have been usual
a great many years ago, it was directed G.O. 1592 of
18th June 1873.
in a certain way and the statements
submitted nearly a year subsequently
should have been made out in conformity
with the instructions. Where a separate
water is charged amount of water tax
was to be shown distinctly in the registers
and this necessarily required the area cor-
responding to this water tax to be exhibited.
On the other hand where an area is included in
assessment is still in force the land
assessment

assessment and water tax columns were to
be bracketed. There was nothing at all
impractical in these directions and it
would seem to have been the duty of the
Board of Revenue to see that they were
duly attended to.
2. Again the first review of the state-
ments did not as the Board seem to
suppose and as Mr. Loman's letter assumes
refer only to disproportion in the results
contributed for the Kadivada and Madani
Taluk taluqs but noticed the water
rates generally, and several other matters
raised and the Board were asked to
draw up an explanatory memorandum
to render the statements intelligible and
to show of course why there was so
great a difference in some taluqs be-
cause the nominal water rate of Rupees
4 and the actual as deduced from the
statements (and the instructions have
allotted to and the acreage corresponding
to the water tax is shown how shows the
results would have been different though
at

at present it is not practicable to say what they would be.

3. With reference to the comments on the explanation given the Board in their Proceedings as per margin ^{and} that to 1324. there were, in Fuzli 1281 and 1282, no consolidated rates of assessment in the Rajpally and Bapulla Taluqs but not in Luchivada and Bundar, and this statement compared with the Collector's explanation would seem to show that although separate charges were made for land assessment and water tax in the latter taluqs and the statements were required to show these items distinctly, these were prepared as though no such separation existed or were practicable.

4. Until the Board can prepare statements for all the years, exhibiting the information required for the determination of the results of the outlay on the irrigation works of the Delta, the statements will be of comparatively little value, and

and moreover in whatever detail it may be possible to show particulars of area irrigated and revenue obtained for the earlier years, this should be settled at once and the statements completed accordingly.

5. In para. 3 of their later Proceedings the Board give the average water rates per acre in the several taluqs on Government and proprietary lands respectively, and show that an average for the entire District amounts for Fuzli to Rs. 2.83 to Rs. 3.08 per acre, and it is explained further that the difference between this rate and Rs. 4.00 is due to remissions on account of poor cultivation (irrigation by lift) &c., and the Board would appear to include remissions for short supply of water.

6. The Board remark that the average water rate actually charged is determined by many other causes than

than sufficiency or insufficiency of irri-
-gation. If so these causes require to be
explained, and the extent of their ap-
-plication shown, otherwise it can-
-not be determined what the results
of past expenditure have been, or
what in the future there may be
expected to be. Lands "entitled to water
without charge of water rate" clearly
do not stand in the way of comparison,
because they have to be separately shown
and they form an element in the
calculation throughout. With regard
also to land paying double rate, its
extent can easily be noted.

4. With the propriety of the charges
generally made by the Revenue of-
-ficers, the Irrigation Department
has nothing to do but with the charges
appertaining to irrigation the Depart-
-ment is clearly intimately concerned,
and it is requisite that all remissions
thereof connected should be fully
and clearly explained, and not only this

this but that they should not be given
until the Collector has satisfied
himself in communication with
the Civil Officers that the irri-
-gation in all cases in which re-
-mission connected with water supply
may be claimed, has been defective.

8. The Delta improvements will
scarcely be able to stand still because
the Revenue information is so defective
that the Government of India have
declined to sanction any of the estimates
which have been prepared, and there-
-fore as the probability of the
work being postponed for some
years unless the Revenue Board
can be induced to move somewhat
faster in putting into an intelligible
form the facts which are doubtless
unrecorded somewhere, but which
either it has been proved so
entirely

entirely difficult to get hold of

South Atlantic
Offg: Chief Engineer

Colicamund
1 June 1875

To: The Offg: Secretary of Government
B.H.C.

47
Feb 2 1875
H-31: ar

received

received

received

received

P. W. 1875 Sept.
No: 4543

From

The Offg. Chief
Engineer

Dated 1 June
Recd. 12 July 1875.
No: 582.

Memo: on the Revenue
Statements of Irrigation
works in the Kistna
Delta for Fali 1283
(1873-74.)

Proceedings of the Madras Govt. 1191
Read the following.

From the Chief Engineer P. S. No 362 A of 9 April 1875/
Irrigation - 3
Pro. of the Bd of Revenue - 1324 of 17 May 1875/
do - 1333 of do -
Memo by Chief Engineer - 19 - do -
Memo by Offg. Chief Engineer - 582 of 1 June 1875/
Pro -

The Honorable the
Governor in Council gathers
from the papers recorded in
these Proceedings, and es-
pecially from para 5 of the
Proceedings No 1324, dated
the 17 May 1875, of the Board
of Revenue, that the Board
have ~~not~~ apprehended
the objects for which Revenue
Statements of Irrigation works
have been ordered to be com-
piled, or the necessity of af-
forded with these such
explanations and informa-
tion as will enable them
to be clearly understood.

MD
9/7

EA

2. The Government of India lay much stress on the exhibition in the statements of the land assessment or revenue, apart from the water rate or revenue due specially to the provision of water supply, and in the statements columns have been provided for showing this information distinctly, but it is apparent first that the entries in the water tax column are for the most part misleading, that the instructions regarding bracketing the two columns for land assessment and water rate respectively, where the assessment is consolidated and cannot be separated without

7 9th April 1875
8 19th May 1875
1st June 1875

51/
special inquiry and investigation, have been overlooked, and that the omission to enter the areas on which consolidated assessment on the one hand, and land assessment with water rate on the other hand mixed, levied renders the information afforded absolutely useless for the purpose for which the separation was ordered to be made.

3. The Note and Memoranda by the Chief Engineer for Irrigation together with the remarks made on previous Irrigation Statements will do much to make plain what is essential to the preparation of these statements in a manner which will admit of the results shown being made use of in the Irrigation Revenue

Accounts which are under
Compilation, but in order
that the discrepancies or
doubtful entries in the
statements already sub-
mitted to Government may
be set right or explained,
and that all future state-
ments may from the
first be rendered clear
and complete, it is abso-
lutely necessary that the
Board of Revenue should
take an active part in
the supervision of their
preparation, and that the
Superior District Revenue
Officers should carefully
examine and review the
statements submitted by
them to the Board. In
this connection the ex-
tracts from the Revenue
Report of Irrigation works
in the North West Pro-
vinces for 1870-71 ap-

Chapter II. Sections
and II.

54/18
pended to these Proceedings
will serve as a useful guide.
Paras 1 to 6 and 10 to 16 of Sec-
tion I are those which refer
particularly to Revenue
matters, and as containing
the review of the Supervising
Officer will serve to indi-
cate the way in which the
Review of the Board of Revenue
should be prepared. Sec-
tion II contains the reports
of the Executive Engineers,
and these will be a guide
to the Collector and Divi-
sional Officers in pre-
paring their reports.
It. The Government how-
ever believe that in order
to effective progress and to
ascertaining what diffi-
culties lie in the way
of the preparation of state-
ments for past years

for all the important
irrigation works or system
of irrigation, it is essen-
tial that some one spe-
cially well acquainted
with Revenue records and
with the details of the
Revenue system of this
Presidency should be
deputed to examine the
District Revenue Accounts,
and to compile therefrom
the information required,
at least to the extent of
one important project
in each District in
which there may be any
such to be dealt with.
It is believed that no better
selection for this important
duty than that of the
Board's Head Accountant,
C. Kalyanasundaram Sette

X
After obtaining from the
papers which have been
before Government such
information regarding
the work to be done as they
afford, the Head Accountant
will receive from the Chief
Engineer for Irrigation
personally, such further
instructions as he may
require.

55/14
could be made, and the
Board will accordingly be
requested to make his ser-
vices available, and to
arrange for his being sent
to the Godavery District
in the first instance, to
prepare the Revenue state-
ments of that Delta from
the beginning up to date.
On the completion of these
the statements for the
Kistna Delta should simi-
larly be attended to. X
5. A very important
matter to be determined
is the average revenue
for a period of sufficient
length prior to the con-
struction of the works,
the return on the outlay
in which has to be de-
duced. In every in-
stance the materials avail-
able for this determination

must be ascertained,
and the Board will
have to make a definite
recommendation to
the Government as to the
amount of such average
Revenue to be adopted
for the purposes of the
accounts, together with
a report of the data from
which the amount may
have been deduced, and
the reasons which have
led the Board to consider
that such amount re-
presents fairly the stand-
ard with which the Revenue
of subsequent years should
be compared. This average
or standard revenue should
when, or as far as, practi-
cable be determined under
the two heads of Land
Assessment and Water Rate

571
respectively, because other-
wise the results for sub-
sequent periods under
those heads will not be
capable of comparison
with the standards.

If no such separation be
practicable except by
arbitrary sub division
of the Consolidated ac-
count, then the Board
should state how the
sub division can best
be made, and on what
principles, so that should
it be decided finally,
in a review of the cir-
cumstances, that the
separation of Land Assess-
ment and water rates
must be carried out in
the financial accounts
of this Presidency, the
way in which this is to
be

affected may be understood.

6. For the purposes of the Capital and Revenue Accounts of irrigation works the abstract results deducible from the Revenue Statements will be required, but on the other hand, for the effective management of the works themselves it is evident that the Officers of the Irrigation Department will require to know for a series of years the area of cultivation and the Revenue, remissions, &c, under particular canals, channels, banks, &c, and in the case of large banks these particulars for individual villages thereunder, while for recent and current years

59/ -
the causes of remissions, where these may be more than nominal, will need to be clearly shown. For the preparation of the statements to be submitted to Government and used for the financial accounts, detailed statements giving very completely all the information which will be required by Irrigation Officers will have to be made up, and if these be cast in such a form as to admit of comparisons being made between the results of successive years, they will be permanent records of great value. The necessity for such systematic treatment and arrangement has

been merely clearly indicated by the great difficulty which has been experienced in obtaining clear information even for recent years of the cultivation and Revenue under particular irrigation ^{works} and it would seem that the Board of Revenue have not possessed the data requisite for forming any opinion whatever of the success or otherwise of particular works, while nothing has been done towards ascertaining whether the results have in any way conformed to the expectations entertained when they were sanctioned, or to the estimate of results on which sanction for outlay was based. Such investigations

are manifestly a part
and a very important
part of the duty of Revenue
Officers, and now that
attention has been
given to the subject,
it is hoped and expected
that these Officers will
make such a complete
and thorough examination
into it as will secure
that full understanding
of the past financial
history, and future pros-
pects of the great irrigation
works of this Presidency,
which this Government
no less than the foot of

India desire to obtain.

7 Sangre Corralito 7
 4 Hys of Humano 6
 4 Hys of Humano 5
 9 Hys of Humano 5
 6 Hys of Humano 5
 6 Hys of Humano 5
 6 Hys of Humano 5
 5 Hys of Humano 5
 7 Hys of Humano 5
 5 Hys of Humano 5

$$\begin{array}{r} 153 \\ \hline 20 \end{array}$$

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29 July 54 -

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