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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3262	Press
B.P. No.		Mis.—
Dated	15-11-	1875 195

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th September 1875.

Read the following Proceedings of the Madras Government, dated 12th August 1875, No 1,682, Revenue Department.—

ABSTRACT.—Communicating to the Board of Revenue, for information and guidance, Government order, Public Works Department, on papers regarding the compilation of Revenue Statements of Irrigation Works

In paragraph 1 of the foregoing Government order it is remarked that the Board have not 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 understood.

2. The particular statements here referred to are those which originated in G. O., dated 28th September 1870, No 2,335. They were first called for in consequence of the difficulty which a Superintending Engineer experienced in connection with the preparation of estimates, and were intended to show the total area and revenue thereon due to irrigation, under the Godavery anicut. A statement of irrigation revenue having been sent in, for the Godavery, and certain obscurities

G. O., dated 21st February 1872, No 487, Public Works Department
Board's Proceedings, dated 17th June 1872, No 1,018 (which were called discrepancies, but were not so, arising chiefly from things not comparable being compared) having attracted attention, a discussion ensued

as to the principles on which the items of irrigation revenue should be determined. The principles suggested by the Board were approved, and a form was issued to Collectors. This form came before

G. O., dated 25th July 1872, No 1,766. Public Works Department.
Board's Procs., 11th Dec 1872, No 2,365 Government in G. O., 18th June 1873, No 1,592, and instructions were then

given for the insertion of columns to show a separate charge for water-tax where made, and for bracketing the columns where consolidated assessments existed.

3. The Board had already directed the insertion of a separate column for separate charge under the head of Water-tax where such was really made, and as

Board's Procs., 16th July 1873, No 1,305 the Godavery and Kistna were the only districts among those to which the forms applied, in which there were non-consolidated wet assessments, no further instructions were issued. It was assumed

Board's Procs., 23rd July 1873, No 1,369 that this fact was sufficiently notorious, and that the column headed "total" would answer all the purposes of the bracketed columns.

4. The Board did not clearly understand that what the Chief Engineer wanted was the charges for land and water separately where they had been separately determined. They did not anticipate, and until they had seen the recent notes of the Chief Engineer, would not have imagined that he wanted to deduce averages of water-tax to area, with a view of ascertaining on the one hand the

sufficiency of the irrigation, and, on the other, the extent of remissions granted. They thought that what was wanted was, as originally appeared, the wet revenue in the lump only.

5 It is further evident that for the purpose to which the Chief Engineer has turned the statements, the bracketing of the columns would not have sufficed without separate specification of area, and had this been ordered, the Board might have gathered that something more than revenue in the lump was wanted. Thus, both where consolidated and non-consolidated assessments exist, the columns headed Water-tax include water tax on land ordinarily dry, the area of which is lumped with that of the ordinarily wet area in the previous column; and unless the areas were there separated the averages would be, as those of the Chief Engineer are, entirely fallacious.

6. The gist of the matter therefore is, that the returns have been converted to a purpose entirely different to that for which they were designed. Originally intended to show wet revenue in the total, they have been adopted as the basis of the capital and revenue accounts, and attempts have been made to use them for the guidance of irrigation officers in the management of the works. The assessments in this Presidency are extremely complicated, and to exhibit them in such a way as to admit of deductions such as the Chief Engineer has made from the present statements, would require a form enormously complex. Government lands assessed with consolidated wet rates, not liable, and liable to extra charge for water; Government lands assessed dry, but charged with varying water-rates for wet and dry crops; Inam lands paying quit-rent, but not water-rate of any kind; paying quit-rent, and wet and dry crop water-rates; paying no quit-rent, but paying varying water-rates, and paying neither quit-rent nor water rates, and Zemindari lands, paying compounded water rates; paying acreable water-rates, and appropriate to wet and dry crop, respectively; and paying no water-rates, would have to be distinguished, and under each of these classes, some twenty in number, would have to be given, separately, for first and second crop, the area, the assessment or quit-rent, the rate and amount of water-tax where such is levied, the remission, and the final charge. The statement would extend to some 250 columns. The Board, of course, do not consider that the labor of making such statements would be repaid by their practical utility; but merely want to show that the matter is not so simple as the Public Works officers imagine, and that it is dangerous for those who do not understand the figures to reason from them.

7. The many different kinds of charges, and the fact that there are different rates of water-tax, explain the Board's remark that the average water-rate deduced from the statements submitted is determined by many other causes than sufficiency or insufficiency of irrigation. If the nature and amount of remission granted is required, then particulars can be given; but the amount and causes cannot be deduced from the statements, as the Chief Engineer attempted to do. The essentials of the information which he sought to draw from them could have been procured, if asked for, in a much more convenient shape.

8. The statements which have been submitted through the Board's Office have been checked and examined so far as is possible by means of those furnished

with the settlement reports. But to say that the Board have not examined them in full detail, or are unable to explain obscurities in them is to say that they have not in their office the village accounts from which the statements are compiled.

9. The Board offer the following remarks with reference to the Chief Engineer's memoranda of the 9th April, 19th May, and 1st June 1875 —

(a.) With regard to the apparent increase in water-tax in the Kistna register for Fash 1283, it has already been explained that in the earlier statements, the portion of the non-consolidated assessment which represents water-tax was not separately given. And here the Board remark that even the terms of G O, 18th June 1873, No 1,592, are not very clear. The portion which represents charge for water is not a "separate charge," though it enters at a fixed rate into all the wet assessments, and where it has been determined in this way, the combined charge on the land is treated in every respect as a consolidated assessment. It was first made a separate charge, in so far that a ryot was allowed the option of relinquishing the water, by the revised water-rate rules which came into force in Fash 1283, and there was full excuse for misapprehension of what was wanted.

(b) With reference to paragraph 2 of the second memorandum, the Board observe that the order to review the statements in detail was given after the 5th April 1875, No 897. The last of them was submitted; that full explanation as to the Chief Engineer's difficulties, with regard to the Godavery statements, has been furnished, that the statements for the Madras Water Works Project to which he objects did not pass

Proceedings, dated 9th August 1875, No 2,221
Proceedings, dated 29th September 1874, No 2,805

through the Board's Office, and that the supposed discrepancy therein was shown to be non-existent; and that the statements of irrigation and rain fall were furnished by the Superintending Engineers and did not pass through the Board's Office at all. The objections made to the Cauvery statement, so far as they did not rest on misunderstanding of what it meant, were merely that the channels were not discriminated in a particular way, for which no desire had previously been expressed.

10 In short the misconceptions, and the unsatisfying character of the statements which have been furnished, are due in great part to the indefiniteness of the instructions given, and to the absence of clear declaration of the purposes for which the returns were wanted. The Board believed that the aggregate wet revenue due to each great work was wanted, and that the principles on which such wet revenue was to be computed were those approved in G O, dated 25th July 1872, No 1,766. The Chief Engineer wishes to make the statements of use to officers regulating the irrigation, and therefore wants much detail, and his remarks are pervaded throughout by the idea that the charge for water only, or so much of the assessment as can be taken to represent it, is the revenue due to irrigation. The complication of the matter, the absence of instructions for uniform procedure, and the indefinite character of the requests made to them for information, amply explain the apparently discrepant statements furnished by Collectors to the Superintending Engineers.

11. The Board have again and again pointed out that the division of the consolidated wet rates into land-tax and water-tax is entirely impracticable, and that the return from irrigation must be computed on different principles. Their reasoning and conclusions have, on former occasions, been approved by Government and by Colonel Oakes when Chief Engineer for Irrigation,* and all that has been done in the matter of preparing statements of irrigation revenue has been done with reference to the instructions so issued; except that, for the purposes of capital and revenue accounts which are to show the return or profit from irrigation, columns have been added to give the area and assessment of dry lands already occupied but brought under irrigation in each year (Board's Proceedings, No. 1,349, dated 30th July 1873), as such assessment is clearly not part of the profit. It is rightly shown in statements purporting to give revenue from lands irrigated.

* Board's Procs, 11th Dec 1872 No 2,365

12. The principles so laid down by the Board for capital and revenue were, briefly, that the whole consolidated assessment of wet land, the extra charge for water in the case of occupied dry land brought under irrigation, the assessment and extra charge for water in the case of dry land, which was waste up to the time that irrigation was furnished, the charge for second crop on single-crop land, and all water-rate for Inams and Zemudaries, constitute revenue to be considered in computing profit due to irrigation, and for the preparation of capital and revenue accounts, the average wet revenue ascertained as above, prior to the construction of the work, must be deducted from the wet revenue of each subsequent year similarly ascertained. The determination of a "standard revenue" will be the deduction of an average for such a period before the construction of the work as would get rid of fluctuations of season. Five years would, in the Board's opinion, be sufficient for such purpose.

13. The only objection to the Board's method is that in crediting to the irrigation project the land assessment in the case of dry waste brought under irrigation, the extension of cultivation which would have taken place owing to increase of population and wealth is included. But this is a very vague and uncertain element, and not to credit this item to the projects would, in the case of vast tracts of land which but for irrigation could never have been brought under the plough, be obviously wrong. It might be possible to apply a rough correction for extension due to increased population, &c.; but in a matter which is so largely one of conjecture, and in which there are so many disturbing elements, such as surveys and re-settlements and alterations of demand on the land, the Board are of opinion that the consideration may be disregarded; and that the system which has been adopted, and approved, will give a much nearer approximation to the true return than a division of consolidated wet assessments, which must be entirely arbitrary, and which, as assuming the land to be applied to purposes to which it never has been applied, must be unsound in principle.

14. The Board, herewith, submit to Government a file of proceedings showing the information which, with much trouble, has been collected and communicated to the Controller of Public Works Accounts, for the purpose of the capital and revenue accounts of irrigation. In many cases it will be impossible to complete it as desired by Government, in consequence of the loss of village accounts and destruction of records; and it is very doubtful whether "standard revenues" can be obtained without a free use of mere estimate. The capital and revenue accounts as regards the past must always be unsatisfactory, and it seems to the Board of greater importance to lay down precise rules for the preparation of accounts as to the future, and to decide once for all, and finally, the principles on which the return is to be computed than to attempt to give delusive precision to the accounts for past years.

15. As Government have ordered the appointment of C. Kalyanasundara Chetty as Special Deputy Collector for the compilation of the required statements, the Board of course hold his services at the disposal of Government from any date they may name; but they feel bound to say that in their opinion the appointment of a special officer is not likely to further the object in view, and that the officer selected, though undoubtedly possessing superior intelligence and ability, is wanting in the acquaintance with revenue records and with the details of the revenue system in Madras, which are especially requisite for the work. Local details so vary, and local records are of such importance in the matter, that the work can undoubtedly be best done by the local officers and establishments. The Board request that it may be distinctly declared whether the special officer is to work under them or under the Chief Engineer for Irrigation, and to whom the responsibility is, in future, to attach.

16. In paragraph 6 of the Government order, Government state the requirements of the irrigation officers for the management of the works for which capital and revenue accounts are to be prepared; viz — 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 for particular villages. The Board observe that the channel statements give the area charged, not that cultivated; and to show the revenue and remissions, separate statements will be required, since, apparently, gross revenue is meant, and since the statements as now compiled give, as the Board have explained, no information as to remissions. If by revenue is meant collections, it cannot be given, as the accounts do not distinguish between collections on wet and dry land. The Board can easily frame forms to show the gross and net revenue demand giving particulars of irrigation by lift, &c., and classifying the remissions; but the necessity of furnishing all these particulars to the irrigation officers, and of imposing on the Collectors, whose establishments are already overworked, the labor of drawing up separate settlement reports for each work, is not apparent. It does not seem of importance to irrigation officers to know more than the remissions for excess or deficiency of water. But before anything is done towards framing statements giving information, and prescribing reports on the result of each year such as now for the first time asked for, it will be necessary that the way in which the channels are to be classified under each work shall be finally

Board's Proceedings, dated 16th July 1873, No. 1,305.

[Handwritten signatures and stamps]

settled by the irrigation officers. Every change and fresh requirement made during the progress of the compilations of these statements causes great additional labor, as it necessitates a fresh examination of the accounts of, in some cases, thousands of villages. The Board beg that it may be settled once for all exactly what is wanted, and that there be subsequently no departure from the process laid down.

17. In conclusion, the Board feel bound to bring to the notice of Government the tone which Colonel Mullins has thought fit to adopt towards the Board in his memoranda, especially in paragraphs 4 and 5 of that dated 19th May 1875, No 545. Had this document come before the Board as a direct communication from Colonel Mullins, they would have been able to estimate it at its true value and to have characterized the language in which it is couched in a suitable manner; but the Government having embodied it in their Proceedings, and adopted it as a text for orders communicated to the Board for information and guidance, it only remains for the Board respectfully to request a re-perusal and reconsideration of the memoranda in question, with the confident hope that the Government will not refuse such measure of redress as may appear to them proper on the occasion.

(A true Extract.)

H. Mullins

Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with a file of papers.

File N. 5063/75

1875.

Board of Revenue,
MADRAS.

PROCEEDINGS, 17th SEPTEMBER 1875, No. 2,600

Encl.

Received.

SEPTEMBER.

No. 2,600.

Irrigation Works—in North Arcot District, for which separate Revenue and Capital accounts are kept for Fasli 1283—Proceedings of Government passing orders on Chief Engineer's memorandum on statement of—communicated to Collector, and orders awaited on Board's Proceedings, dated 7th September 1875, No 2,502, before issuing instructions for revision of this and similar statements from other Districts.

*Is the enclosed for the doc. let
attached to the proceedings of the same
date & number*

BOARD OF REVENUE,
MADRAS.

Then
The Revenue Dept.

PROCEEDINGS, 7th SEPTEMBER 1875, No. 2,502.

Copy to Secy. Encl.

82 29 Sept.
Received 19: Sept 1875
Recd 5 Oct.

SEPTEMBER.
No. 2,502.

Revenue Statements of Irrigation Works
—in Madras Presidency.—Remarks submitted
to Government with reference to their order
regarding compilation of—

Trans. Secy
Encl. 15. 11. 75

12 Aug 1875
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No. 2,600

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th September 1875.

Read the following Proceedings of the Madras Government, dated 7th July 1875, No. 1,932, Public Works Department —

ABSTRACT — *Irrigation work for which separate Revenue and Capital Accounts are kept for Fasli 1283 (1873-74)* — Passing orders on Memorandum by the Officiating Chief Engineer on statement transmitted by the Board of Revenue showing the —.

Read also G. O., Revenue Department, dated 24th July 1875, No. 1,557, communicating the foregoing order to the Board.

COMMUNICATED to the Collector of North Arcot.

2. Before giving instructions for the revision of this and similar statements from other districts the Board will await the orders of Government on their Proceedings, dated 7th September 1875, No. 2,502. X

3 It is essential that the classification of channels and tanks should be made by officers of the Public Works Department before the recompilation of the statements is undertaken.

4 With reference to the Chief Engineer's remark, that the statements for all years should be prepared as far as possible on the same principle as the statement under notice, the Board beg to refer Government to their Proceedings, dated 17th May 1875, No. 1,333, and to inquire whether statements in this form should be called for for past years, and if so for how many The Board apprehend that if it be possible at all to prepare such statements it must be long before they can be compiled for past years in the detail now required, and they are of opinion that for Capital and Revenue accounts the information contained in the statements furnished to the Controller of Public Works Accounts is sufficient

(A true Extract.)

[Signature]

Acting Secretary.

To the Secretary to Government, Public Works Department.

.. the Collector of North Arcot, with copy of G. O.,

dated 7th July 1875, No. 1,932, Public Works Department

Copy to the Acting Secretary to Government, Revenue Department.

Ed J. Tulloch

P. H. Dept.

Proceeding of the Madras Government
under date the

Read the following:-

Proceedings of the Board
of Revenue

(H.R. No 2502 d/7 Sept 1875)

The Honorable the
Governor in Council observes
that the form of revenue
statement for important
irrigation works as prescri-
bed in June 1873, was clearly
not intended to show wet
revenue in the total only,
but to exhibit areas of
irrigation under certain
distinctive headings, together
with the revenue therefrom
derived. Water rates, where
levied as a distinct charge,
were to be distinctly shown
and

RAC

Obos Madras Govt No 1592
dated 18th June/73-

It is this draft, but I
cannot but think that
this controversial writing
between the two departments
is adverse to business -
As I understand matters
we have to prepare very
elaborate & voluminous
Returns with a view to

13/3/75 - 264-265
14/3/75 - 590-591
15/3/75 - 240-241
16/3/75 - 522-527

1875
No: 6063

Board of Revenue
MADRAS.

PROCEEDINGS, 17th SEPTEMBER 1875, No 2,600

Order 2184/1875

Received 22nd Sept/75

SEPTEMBER.
No. 2,600.

Irrigation Works—in North Arcot District
for which separate Revenue and Capital accounts
are kept for Wash 1283 — Proceedings of Govern-
ment passing orders on Chief Engineer's Memo
random on statement of —, communicated to
certain Collectors with instructions on the sub-
ject. Remarks submitted to Government &
certain points referred to by Chief Engineer.

8/3/75

13/6/75

15/11/75

15/11/75

and it followed as a neces-
sary deduction that the
corresponding areas should
have been specified. The
use made by the Chief
Engineer for Irrigation of
the statements received
for the Godavari and
Kistna Deltas was not
entirely legitimate but necessary
and the difficulty expe-
rienced in comprehending
one of the entries led to
explanations being called
for. It is unnecessary
however to go over this
ground again -

The Government
consider that the form
prescribed for these state-
ments is in quite suf-
ficient detail, that it
can be made to show
with

the real value of the great
irrigation works of the
country being ascertained
& this is being done by
statements furnished by
M.B. of Revenue and
in accordance with pre-
scribed forms. (Some of which are
more or less defective &
tested by the Irriga-
tion Dept.

To perform this work
expeditiously, the closest
cooperation & personal com-
munication ^{between the Dept.} would be
essential - But instead
of this, we seem to be
drifting into intermin-
able argumentation & dis-
cussion -
A special officer under

13
with all necessary exact-
ness as I understand - refs the general features
orders of the Board, is to visit some typical districts
& to aid the collectors of any other tract of
in getting together & throwing
into shape the information clearly necessary is
required. Will it not be desirable to await his
first report, before reviewing
the correspondence? and
could it not be arranged
that there should be a
conference between the
Chief Engineer for Irrigation
& the members of the B. of Revenue
before any discussion of
difficulties is drawn upon
Govt. I cannot but think
that after discussion, the
contending parties would
arrive without interference
of Govt. & with much
saving of time at a satis-
factory result

as I understand - refs the general features
of the irrigation of the
Deltas, and probably also
of any other tract of
country; but that what
is clearly necessary is
that these statements
should be accompanied
by such explanatory
remarks as will enable
the entries to be under-
stood. If requisite
therefore the particulars
of the irrigation under
each canal should be
reviewed, and all pecu-
liarities of importance
noticed. It is quite ap-
parent from the papers
which have already
been before Government
that very material
differences

differences have been shown in the statements submitted, and that the latter have been unaccompanied by any such explanations as would have served to elucidate the variations, or to show that for them good reasons existed.

3 The uses to which these statements will be put are manifold. They will generally be an authoritative record of all information regarding area of irrigation and revenue; and, as such, abstracts from them will be made use of in the compilation of the Capital and Revenue accounts. In detail they will often be needed in elucidation

C. G. Proc. Madras Govt.
13th November 1874
W. 3217.

I quite concur in the Hon. Mr. Ellis's remarks. I would suggest that instead of this draft going as a G.O. a short note be prepared embodying its last para. placing the Ch. Eng. for Engrs. in direct communication with the Bd. & directing him to cast his remarks on the Bd. last Feb. (so far as they relate to the Accts. part of the personal matter) in the form of a Memo. for the Bd. consideration & discussion with him. & Mr. Wilson

As I think him opposed to the G.O. for Engrs. Engrs. on this duty.

I am quite sure that not only will no good result from this continued paper controversy - but that it will tend to aggravate the difficulties in the Engrs. statistics & stop it at this point. J. B.

I must overtake my as sent this draft entirely on our part by the Collector & I will request the Board of Rev. to confer with the Ch. Eng. of Engrs. & Controller on the

15.
of the results of expenditure on particular canals or sections of the Deltas or other areas; or they may be required to support deductions as to the probable results of proposed expenditure. They are required also to show variations from year to year in the area of irrigation and revenue, and they must be thoroughly understood by the officers of the Irrigation Department; in order that defects may come under notice and that remedial measures may be adopted. It follows that the entries against particular canals for successive years must be

be capable of comparison,
and that when from any
cause the entries are not,
as they stand, comparable,
explanations enabling
a reliable comparison to
be made should be
furnished.

4 The objects with
which the preparation
of the statements has been
prescribed are practical;
and all that is requisite
to enable this application
to be made should be
provided for either in the
forms, or in the explana-
tory reviews of the entries
annually made. It is
manifestly impracticable
to define at present all
the uses to which such
information can be turned,
for hitherto any attempt

Block Subject - 2 Pts
not if possible a point
Scheme report - Mr.
Inson - U. L. directed
to take part in the
the case - 1 M

of the nature of the
the case - 1 M

to make ¹⁷ deductions from ^{the} ~~the~~
the statements as prepared
has been at once met by
difficulties which, in the
absence of explanations, ^{the}
were insurmountable. The
Board notice that it is
dangerous for those who
do not understand the
figures of these statements
to reason from them; but
the great object of the
returns is to exhibit in-
formation so that it may
be reasoned from, and
that the irrigation to which
they relate may in its
financial bearings be tho-
roughly understood.

5 A given area under
different canals in the
same Delta may produce
revenue

revenue differing in amount;
and all permanent causes
of important variations can
be easily explained by per-
manent notes of explan-
ation. On the other hand
the same lands of any
given area under the
same canal should yield
year by year at any rate
approximately the same
revenue; and if this be
not the case the reasons
for differences need investi-
gation and explanation.

The introduction of volun-
tary or optional irrigation
in the Deltas will no
doubt considerably add
to the labour of reviewing
the irrigation, should this
option be at all extensively
acted.

acted upon; ~~but~~ nevertheless
it appears to be essential
that the results should
be fully exhibited, for at
any rate they require to be
understood, and they may
have an important in-
fluence on the financial
prospects of these systems,
while the results in the
Godavery may influence
materially the decision
which may be come to
as to whether it is ad-
visable to expend a
large amount of capital
in the Krishna Delta.

6 The Government
must notice that it is
by no means clear that
the indefiniteness of the
instructions given can be
taken

taken to account in any
important degree for the
imperfections of the state-
ments submitted. It was
manifestly impracticable
in the first instance to
give very definite instruc-
tions, because no informa-
tion whatever regarding
the irrigation works con-
cerned being then avail-
able, there was nothing
on which more than
general instructions could
be based. A careful review
of the particulars given
in the statements however
was to be expected; and
this review, had it been
made by Revenue officers,
instead of, in the absence
of

of information²¹ from them,
by the Chief Engineer for
Irrigation, would, it is
believed, at once have
led to such explanations
and corrections as would
have made the returns
intelligible and useful -
7 Information regarding
water rates on irrigated
lands has been called
for not, as the Board
appear to suppose, because
the Chief Engineer for
Irrigation has any idea
that the charge for water
only or so much of the
assessment as can be
taken to represent it, is
the revenue due to irrigation,
but because the Govern-
ment of India attach
much

2 much importance to this
1 subject, and this Govern-
ment consider that so
far as information can
be given it should be
exhibited in the statements.
9 It has been explained
in replying to recent re-
ferences that such in-
formation is only partially
available, and that where
no revision of the settle-
ment has recently been
made it is impracticable
to say what part of the
consolidated assessment
on wet lands is land,
and what water, tax,
but where there is a dis-
tinct charge for water,
so far as Government in
this Department are at
present

present informed, there —
would seem to be no in-
superable difficulty in
showing clearly what that
charge is. In this respect
no variation in the orders
since 1873 has been made.
8 The Honorable the
Governor in Council is of
opinion that the mode of
computing the profit due
to irrigation described in
para 12 of the Board's
Proceedings is probably
the only practical method,
looking to the circumstances
of irrigation in this Presi-
dency. The final settle-
ment however of the sys-
tem to be adopted will
depend upon the views of
the

much the Government of India,
suby and when the Board
have reported the results
of their computation of the
standard and subsequent
Revenues of any one of the
large systems of irrigation
in r, and shown why this
method is better adapted
to the revenue system of
this Presidency and more
reliable than a separation
of land assessment from
water tax, and the elimi-
nation of the former from
the calculation, also that
for a settlement of standard
and revenue on the latter plan,
but for comparison with results
of outlay, the requisite records
are non-existent, the Govern-
ment of India will be
requested

requested²⁵ to come to a final
decision on the subject. With
regard to the Board's sug-
gestion that the average
revenue of 5 years should
be adopted as the standard,
it appears necessary to
remark that a longer
period would be desirable,
but that an arbitrary
rule need not be laid
down, that the loss of re-
cords must be taken into
account, and in each case
a standard determined
upon the best information
available -

9 The subject of para
15 of the Board's proceedings
must be left for future
settlement when the wishes
of the Government of India
on the subject of the appoint-
ment

appointment of a Revenue Officer shall have been communicated. The special Officer will be entirely under the Board's orders, and the responsibility for the completeness and correctness of all Revenue statements submitted will rest, as it has always been understood to rest, with the Board. -

10 Para 6 of the order of the 22^d July No. 2085 noticed in para 16 of the Board's Proceedings does not affect the form of the abstract statements referred to in the preceding part of the order, and for the more detailed statements the preparation of which is considered necessary for the

the use of District Officers it was mentioned that the requisite materials would be available. The indication given in that paragraph of the kind of information needed, and of the object it is intended to serve, appears to be sufficiently clear, and it is of course open to the Board to show what information can be readily afforded. There is no intention that any fresh examination of village accounts should be made, and indeed it has been stated that only a more extended use of the information which must be obtained for the compilation of

app of the abstract statements
Off required by Government,
com is contemplated. There can
off be no question, it is con-
the sidered, of the necessity for
resp a far more complete ac-
plet quaintance by both Revenue
ll and Irrigation Officers of
the circumstances of, and
has the results of expenditure
stood upon, irrigation works of
Boar all kinds. It is for the
0 Board to arrange for the
the attainment of this object
in the way which the records
Proc now available, or ^{which} will shortly
the become so, will most
tater conveniently allow.

order, 11 The Government
details much regret that the
repar memoranda by the Chief
onced Engineer for Irrigation referred
to

That this ~~should have occurred~~
has been owing to a
complete misapprehension
of the wishes of the Govt
who greatly disapproved
of the tone of the para-
graphs to which the
justly taken exception

to in the concluding para-
of the Boards Proceedings,
in their present form
should have reached
the Board. The tone of the
paragraphs to which the
Board have very justly
taken exception is greatly
disapproved by Govern-
ment, and the special
attention of the Chief
Engineer for Irrigation
has been called to the
impropriety of the language
used.

W. 29/10

[Signature]

To all Supts & Distt Engineers

- Revenue Dept
- Chief Engr for Irrigation
- Controller of P. W. Accounts

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as has been
is date the 15 Nov 75
Read the following
112-250277 Sept 75
112-260077 17-107
H. S. The
is of opinion that
no good is likely
to result from
further written
discussions of
this subject.
of irrigation
Returns between
The Board of
Revenue and the
Ch. Secy. for the
right - which
has accordingly
endorsed the
letter from the
Govt. of India
naming
the acceptance
of Mr. Wilson
as the Revenue
Officer appointed
to co-operate
in the work of

Star
1875 BINDING.
BLIC WORKS.

Gauguin

15 Nov 1875, No. 3262

Nos. 342-344

the Statements of
Works - Exhibiting
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some remarking on
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