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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 573 (9)	Press Mis.
Dated 20-2-	1877.

Not to be folded or roughly handled

No. 488. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to the Secretary to the Government of Madras, Public Works Department, Irrigation Branch, dated Simla, 26th September 1876, No. 354 A—I:—

I AM directed to acknowledge receipt (on the 14th July 1876) of the Proceedings of the Government of Madras, No. 1,504 of 17th June 1876, containing the orders of that Government on the report of a conference of the Members of the Board of Revenue with the Chief Engineer for Irrigation Works and the Examiner of Public Works Accounts on the subject of the preparation of the Capital and Revenue Accounts of Irrigation Works.

2. The Government of India have received these Proceedings with much satisfaction as indicating that practical steps are being taken for the preparation of these accounts, without which it is impossible to arrive at any definite conclusion in respect to the success which has attended the construction of these works by the British Government, and the annual outlay which should be allowed for their maintenance. But there are certain points of detail regarding which I am to address the Government of Madras as follows.

3. By the orders of the Government of India on the subject of the division of the outlay on Irrigation Works it was mentioned that the several works should be classified as follows:—

I.—Works of which Capital and Revenue Accounts are to be kept, viz:—

A.—Those constructed by the British Government and the whole capital cost of which is known.

B.—Those on which the *old* capital outlay is not known, but which have been improved or extended by the British Government, the capital outlay being represented by the cost of the improvements and extensions, or by whatever sum can be traced as the outlay, and the profits by the enhanced revenue resulting therefrom.

II.—Works other than those entered under I. These are:

C.—Works on which there is only expenditure and no revenue—the expenditure being charged off year by year to a budget grant under the head Works, Repairs, Establishment, &c.

D.—Works from which revenue is derived or secured, but the capital cost of which is not known, and the entire current outlay on which may be considered as revenue outlay to be compared with the receipts.

E.—Works of which the capital outlay is partly known, and from which there is current revenue derived, but the revenue of which cannot be ascribed to the capital recorded.

4. The orders of the Government of Madras now issued require—

- Godavery Delta Works.
- Kistna "
- Pennair "
- Chembrumbaukum Tank Project.
- Palar Anicut.
- Pelandorai Anicut.
- Cauvery Delta Works.
- Streevaiguntum Anicut Project.

I.—That Capital and Revenue accounts should, for the present, be restricted to eight* works.

II.—That the outlay on the other works should, for the present, be shown under the head Ordinary Agricultural Works, for which no Capital or Revenue Account is kept.

III.—But that for the works so dealt with the Examiner is to arrange to "record separately under the classes Original Works, Repairs, &c., the expenditure on any large works for which Capital and Revenue Accounts may hereafter be required, or for which the Government may require separate accounts for administrative purposes."

IV.—That the Chief Engineer should at once submit a list of all the different works or systems which should be dealt with in the manner described in the preceding paragraph.

5. The Government of India consider that the arrangement of preparing for the present the Capital and Revenue Accounts for those eight works is judicious, as they are sufficient for a commencement and to admit of its being ascertained whether there are any special points to which attention should be devoted in making up the accounts.

6. But I am to point out that the result of placing, under the head of Ordinary Agricultural Works for which no Capital or Revenue Accounts are to be prepared, the current outlay on the different systems for which Capital and Revenue Accounts will certainly be required, will be to confirm the present confusion, and to cause enhanced trouble hereafter in ascertaining the required figures. For the outlay on them, first divided off under the heads—

Works,
Repairs,
Establishment,
Plant,

will have to be sub-divided off for each of those heads so as to show how much is "Capital" and how much "Revenue." If this sub-division be not kept up now, then when the time comes to make up the regular Capital and Revenue Accounts for them, it will become necessary to go over and revise the whole of the past accounts, in order to divide off the charges between Capital and Revenue. What trouble this will entail need not be described. It is to avoid such trouble that the rules and forms provide for the *current* outlay being shown under Capital and Revenue. In all cases in which it is possible to tell for which of the works (entered under Ordinary Agricultural Works) it will be necessary hereafter to make up Capital and Revenue Accounts, it is equally possible, it is believed, to commence recording the current outlay at once

under Capital and Revenue. All such works can be placed under the head E*

* *Vide* paragraph 3.
of the Government of India. It is earnestly hoped that this may be done instead of

placing them under the head C as the present orders of the Government of Madras would, it is understood, place them.

7. The Government of India do not, I am to say, expect that any real difficulty would be met with in mentioning the works. Captain Conway-Gordon and Lieutenant Christie in paragraph 12 of their memorandum on the subject say—

"For ourselves we are wholly unable to account for the delay of months and even years that has occurred in getting out a list of the important Irrigation Works in this Presidency. The printed Annual Appropriation and Outlay Statements, together with the maps, plans and records which exist in the Chief Engineer's Office, should, we imagine, be sufficient for the preparation of such a list practically complete within a week at the outside." The Government of India cannot but consider that these remarks demand serious attention. They indicate a state of things which the Governor General in Council feels assured will be remedied at the earliest possible date.

8. As showing the effect of the orders of the Government of Madras on the subject, I am to mention that by the orders issued the outlay on the Madras water-supply project, a work costing 16 lakhs, will be placed under the neutral head of Ordinary Agricultural Works. The mere fact of the orders involving the treatment of the accounts of such a work as this in the manner indicated would appear to show the necessity for a change.

9. I am therefore to ask that the Government of Madras may be moved to re-consider the orders issued, in respect of the necessity of recording under the heads of Capital and Revenue the current outlay on those works for which either the complete technical Capital and Revenue Accounts or Revenue Accounts only will be certainly required. To admit of this being done the several projects should be at once enumerated and classified. The necessity for such a measure is so obvious that I am to beg of the Government of Madras to take such steps as will ensure its being done at the earliest possible date.

10. In paragraph 3 of their orders on the subject, the Government of Madras refer for decision the question of modifying the classification of the outlay in respect to the Chembrumbaukum Tank Project and the Streevaiguntum Anicut Project. There is no objection whatever to the proposed modifications. I am to add that, for the case of the Chembrumbaukum Tank and for other similar cases, the headings given in paragraph 13 of Circular No. 38, dated 7th June 1875, with some additions, would probably answer all purposes.

11. On the question of ascertaining the revenue due to the works, the conference have made rather lengthy suggestions. But as the Government of Madras promise to pass separate orders on the subject, it would be premature on the part of the Government of India to discuss at present the proposals made. But there is a memorandum by Mr. Wilson on the matter which calls for consideration.

12. In that memorandum Mr. Wilson says that the conclusion resulting from certain statements already forwarded by him "makes it necessary to submit for the very serious consideration of Government, whether, whatever may be the case in regard to the Capital Account, it is in any way necessary or desirable further" to employ a special officer on the duty of preparing the Revenue Accounts of the several works for which Capital and Revenue Accounts have to be kept.

*Proceedings of the Madras Government, Public Works Department,
20th February 1877. No. 573.*

13. Mr. Wilson describes his reasons for this opinion at some length, and says that statements on the principle prepared by him for the Kistna Delta can be prepared by the Collectors of the districts in which the work lie, and that the work of superintending and directing a few extra Accountants would add but little to their ordinary work.

14. The Government of India would be glad to receive the statements on which Mr. Wilson bases his recommendation. And I am to say that if the Government of Madras agrees with Mr. Wilson, the Government of India will have no objection to leave the matter of ascertaining the revenue due to the several works to the Collectors, provided only that the Government of Madras will arrange that the work shall be done by them with reasonable speed.

15. The attention of the Governor General in Council has been drawn to the remarks made in paragraphs 15 to 17 of the report of the conference, in which it is urged that in the case of irrigated land the separation of the receipts into the shares due to the land and water respectively would be illusory, and that the whole of the wet assessment should be taken as due to the irrigation. But I am to point out the difficulties in accepting this view, viz., (1) that more or less wet cultivation may have existed before, which the British works have only replaced by supplying the water in a different way, and (2) that there may still be wet cultivation *not* due to the works in their neighbourhood which must be carefully distinguished. If the receipts due to each of these causes can be separated and kept distinct, so as to show the results due to the operation of irrigation from a system or group of works, there will then be no difficulty in arriving at some satisfactory conclusion on the method to be followed in distributing those results and ascertaining the revenue to be attributed to each of the several works.

16. I am to add that in all statements showing the revenue due to the several works, one point to which importance will be attached is the area of the land of which the irrigation is ascribed to them. It is understood that information on this point can be furnished. If so, it will be necessary to state in each case how the irrigated area has been ascertained, and by what agency and method the measurements have been taken.

No. 489. ORDER THEREON 20th February 1877, No. 573.

IRRIGATION, No. 48.

Account.

COMMUNICATED to the Chief Engineer for Irrigation and to the Examiner of Public Works Accounts, who will in consultation advise Government as to the

way in which the wishes of the Government of India can best be carried into effect, and as to the modifications of the orders issued in G.O., No. 1,504, of the 17th June 1876, which will be necessary.

2. The Chief Engineer for Irrigation will now submit without delay the lists of works for which a continuous record of expenditure was under the order as per margin to be kept. It is observed that there would have been no difficulty in preparing a list of important irrigation works,

*Proceedings of the Madras Government, Public Works Department,
20th February 1877. No. 573.*

but works of more or less importance are so numerous in this Presidency that it became necessary to obtain definite information as to expenditure on, and revenue derived from, all considerable works, in order to determine for which it would be desirable to record the expenditure upon them individually instead of by groups, or classes, and to ascertain even approximately the results of that expenditure.

3. Attention will be given to paragraph 10 of the foregoing letter, which shows that for tanks, such as the Chembrambankum, the simple classification given in paragraph 13 of Circular 38, in Proceedings, Madras Government, 10th July 1875, No. 1,968, is sufficient.

4. Paragraphs 11 to 16 of the letter from the Government of India will be referred to the Revenue Department for consideration. It is observed that the separate orders referred to in paragraph 11 were passed in the Revenue Department, under date the 6th July 1876, No. 912, and were communicated to the Government of India with letter No. 2,070, dated 11th August 1876.

(True Extract.)

Lieut.-Colonel, R.E.,
Secretary to Government.

To District Engineers.

To the Chief Engineer for Irrigation.

„ Examiner of Public Works Accounts.

„ Revenue Department, with copy of remarks by His Grace the Governor.

Exd. S. T. Austin.

Spare Copies

017-10-74 to 2973 B.
 -3-75 A: 657.
 1-3-75 .. 855 + 856.
 4-6-75 .. 1775
 7-7-75 .. 1968.
 5-10-75 .. 2960.
 5-10-75 .. 3064.
 3-11-75 .. 3257.
 7-1-76 .. 217 + 218.
 7-2-76 .. 348 + 349.
 0-5-76 .. 1268
 7-6-76 .. 1502, 1503 + 1504.
 -7-76 .. 912 Rev. Dep.
 -8-76 .. 2069 + 2070. ✓
 6-8-76 .. 2141.



GOVERNMENT OF INDIA
 PUBLIC WORKS DEPARTMENT.
 ACCOUNT
 Irrigation. 8 FEB 77
 No. 1362

To
 The Secy. to the Govt. of Madras,
 in the P. W. Dept., Irrign. Branch.

No. 354 A-I.
 Dated SIMLA, September 26, 1876.
 Received

Remarks by the Government of India on the
 orders passed by the Government of Madras on
 the report of a conference on the subject of the
 preparation of Capital and Revenue accounts of
 Irrigation Works.

Form No. 22.

Irra
 Sect

No 573
 Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 20 Feb/77
 Read the following:—

From

The Secretary to the
 Government of India

(H. No. 354 A I of 26 Sept 76)

Communicated to the
 Chief Engineer for Irriga-
 tion and to the Examiners
 of Public Works Accounts,
 who will in consultation
 advise Government as to
 the way in which the
 wishes of the Government
 of India can best be
 carried into effect, and as
 to the modifications of
 the orders issued in G. O
 No. 1504 of the 17th June 1876
 which

MBL
 12/2.

Yes but...
 12/2...
 12/2...
 12/2...

which will be necessary.

2 The Chief Engineer
^{will submit without delay}
for Irrigation will expedite the submission of the lists of works for which a continuous record of expenditure was under the order as per margin to be kept. It is observed that there would have been no difficulty in preparing a list of important irrigation works, but works of more or less importance are so numerous in this Presidency that it became necessary to obtain definite information as to expenditure on and revenue derived from all considerable works, in order to determine for which it would be desirable to record the expenditure upon them indi.

G. O. No. 1504 dated
17th June 1876,
para 6.

individually instead of ¹¹¹5
by groups or classes, and
to ascertain even approxi-
-mately the results of
that expenditure.

3 Attention will be
given to para 10 of the
foregoing letter which
shows that for Tanks
such as the Chembram-
-bankum, the simple
classification given in
para 13 of Circular 38
in Pros: Madras Govt, 10th
July 1875 No. 1968 is suffi-
-cient.

4 Paras 11 to 16 of the
letter from the Govern-
-ment of India will be
referred to the Revenue
Department for considera-
-tion. It is observed
that the separate orders
referred

referred to in para 11 were
passed in the Rev. Dept
under date the 6th July
1876. No. 912 and were
communicated to the
Government of India
with letter No. 2070 dated
11th August 1876.

44.8/2

Handwritten notes at top right, possibly "H. S. S. S. S."

Handwritten note: "In the Rev. Dept"

Handwritten note: "In the Rev. Dept
taken from the
the enclosed
and the Rev. Dept"

D.L. ✓
Ch. for Irig ✓
to P. W. A. ✓

Revenue Dept with ✓
Copy of remarks by His Grace
the Governor

10-3-77

Can 8-2-77

13/3/77
Gobt. of 1877 Madras
PUBLIC WORKS.

To District Engineers.

Dated

Issued

Recd.

Encl.

G. O. 25th Feb. 1877, No. 573

Nos. 488-89

Taken up for Reference
to be returned to Genl
26/3/77

Preparation of Capital
and Revenue Accounts
of Irrigation Works.

Passing Orders in letter
from the Subj. Engrs.
Reviewing Proceedings of
this Government on the
subject of the
Workshop Conference on
the subject of the

The Governor
10-3-77

En 8-2-77