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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.....DEPARTMENT

G.O. No.

1727. .

Press

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Dated

1-12-1875

196 . .

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1727

*Proceedings of the Madras Government, Revenue Department,
1st December 1875.*

No. 17. Read the following Proceedings of the Madras Government in the Public Works Department, dated 15th November 1875, No. 3,262 :—

Abstract.—Passing orders on Proceedings of the Revenue Department transferring Proceedings of the Board of Revenue remarking on the compilation of Revenue Statements of Irrigation Works.

No. 18. ORDER THEREON, 1st December 1875, No. 1,727 .

Irrigation, No. 1.

COMMUNICATED to the Board of Revenue and the Accountant-General.

2. In accordance with the scale of allowances sanctioned by the Government of India for officers employed in the Madras Salt Commission, Mr. Wilson will draw his travelling expenses and Rs. 10 a-day, besides the pay of his proper office, from date of giving over charge of the Kistna District Court.

(True Extract.)

(Signed)

D. F. CARMICHAEL,

Secretary to Government.

To the Board of Revenue.

„ the Accountant-General.

„ W. Wilson, Esq.

„ the Public Works Department.

Ed. F. R. Bantleman.

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*Proceedings of the Madras Government, Public Works Department,
13th November 1875.*

Read the following papers:—

No. 342. Endorsement of the Under Secretary to Government, Revenue Department, dated Ootacamund, 29th September 1875.

Proceedings of the Board of Revenue, dated 7th September 1875, No. 2,502.

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

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, (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

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 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

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 reduce 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

Further No 153/76.

Revenue Statements of Irrigation Works.—
Communicating to the Board of Revenue and to
the Accountant-General Proceedings, Public Works
Department, regarding the appointment of Mr.
Wilson to co-operate in the work of preparing
and indicating the allowances to be drawn by
him.

DECEMBER
Nos. 17-18.

GOVT. OF INDIA
REVENUE
THE BOARD OF REVENUE
GOVT. OF MADRAS.

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 fasli 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 fasli 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 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 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

Board's Procs.,	7th April 1868,	No. 2,589.
Do.,	17th June 1872,	" 1,018.
Do.,	30th July 1873,	" 1,439.
Do.,	8th Aug. "	" 1,527.
Do.,	19th June 1875,	" 1,698.

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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.

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 Zemindaries, 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 with 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 collection 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 toward framing statements giving information, and prescribing reports on the results 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 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 procedure 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 toward 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 communi-

*Proceedings of the Madras Government, Public Works Department,
15th November 1875.*

cation 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 re-consideration 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.

(True Extract.)

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

TRANSFERRED to the Public Works Department.

(Signed) LORNE A. CAMPBELL,
Under Secretary.

No. 343. Proceedings of the Board of Revenue, dated 17th September 1875,
No. 2,600.

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

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.

3. It is essential that the classification of channels and tanks should be made by officers of the Public Works Department before the re-compilation 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.

(True Extract.)

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

*Proceedings of the Madras Government, Public Works Department,
15th November 1875.*

No. 344.

ORDER THEREON, 15th November 1875, No. 3,262.

IRRIGATION No. 42.

HIS EXCELLENCY the Governor in Council is of opinion that no good is likely to result from further written discussion of the subject of irrigation returns between the Board of Revenue and the Chief Engineer for Irrigation, and he has accordingly endorsed the letter from the Government of India, announcing their acceptance of Mr. Wilson as the Revenue Officer appointed to co-operate in the work of preparing capital and revenue returns of irrigation, with instructions that he shall confer personally, as to the manner of starting them, with the Chief Engineer for Irrigation and the Controller or his Deputy at the Revenue Board Office. The Chief Engineer for Irrigation will accordingly be prepared to place his views fully before the conference in question.

2. The Government much regret that the memoranda by the Chief Engineer for Irrigation referred to in the concluding paragraph of the Board's Proceedings should in their present form have reached the Board. That this occurred has been owing to a complete misapprehension of the wishes of the Government, who greatly disapproved the tone of the paragraphs to which the Board have very justly taken exception. The special attention of the Chief Engineer for Irrigation has been called to the impropriety of the language used.

(True Extract.)

Major-General, R.E.,

Secretary to Government.

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

Exd. E. C. Shunker.

Spare Copies

Revenue Department
(3) No 4603
Govt. of 1875 Madras
PUBLIC WORKS.

To
THE DISTRICT ENGINEER,
GANJAM,
&c., &c., &c.

Dated November 15th.

Issued

Recd. — 29! Encl.

G. O., 15th November 1875, No. 3,262.

NOVEMBER.

Nos. 342-344

Revenue Statements of Irrigation Works.
Passing orders on Proceedings of the
Revenue Department transferring Proceed-
ings of the Board of Revenue remarking
on the compilation of —

No 1727-1 December 1875
With order
Council

No 1727

Communicated to the
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Acct Genl. —

2. In accordance
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of the Revenue District C.

1 December 1875

- 14 To the Board of Revenue & the Acct Genl. —
- 6 - The Revenue District C. —
- 1 - Mr Wilson Esq. —
- 21 The O. W. Dept. —

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