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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Public Works Department,
6th April 1877. No. 1,182.*

Read the following papers:—

No. 169. From Lieutenant-Colonel G. J. MULLINS, S.C., Officiating Deputy 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 Fort William, 2nd February 1877, No. 36 A—1.

I am directed to invite attention to Public Works Department letter No. 347 A—1, dated 20th September 1876, and to request that the report, therein called for, as to whether it is not practicable, without disturbing existing administrative arrangements, to provide that the share of revenue due to irrigation should be distinctly assessed, and whether the water-rates that are assessed distinctly from land revenue cannot be shown as irrigation revenue in the Finance accounts, may be furnished at an early date.

No. 160-A. From Lieut.-Colonel J. J. McLEOD INNES, R.E., Deputy 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 Fort William, 21st March 1877, No. 91 A—1.

In compliance with the request contained in your letter No. 72 of 7th instant, I am directed to forward herewith a copy of Public Works Department letter No. 347 A—1, dated 20th September 1876, relating to the assessment and accounting of revenue due to irrigation.

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, Revenue Department, dated Simla, 20th September 1876, No. 347 A—1.

In the letter from the Secretary to the Government of India in the Department of Revenue, Agriculture and Commerce No. 752, dated 29th September 1875, the Government of Madras were asked to state whether there was any objection to the nomenclature of the different descriptions of irrigated land being sub-divided, so as to show the land irrigated from Government works quite distinct from those irrigated from private works and from natural sources. And in addressing the Secretary of State with reference to a proposal made by the Government of Madras to impose a consolidated assessment in lieu of a water-rate on the land in the Caujan District which is to be irrigated from two projected irrigation works, the Government of India (Revenue Department No. 27, dated 7th October 1875,) made the following remarks on the subject:—

The third point for discussion and settlement, viz., the proposal to levy a consolidated assessment instead of a water-rate, is very important and somewhat difficult. We understand that the system of imposing a consolidated assessment on irrigated land under which the charge for water is included in the assessment (the whole of the Government demand and not only the charge for water being remitted when the water-supply fails) is the system in force in the greater part of the Madras Presidency. In the Godavary and Kistna Districts the plan of a separate water-rate has been introduced under the orders of Her Majesty's Government, and it has also of necessity been introduced in Karnool, where the new irrigation works are the property of a Company. But the opinion of the Madras revenue Officers generally is adverse to this system, and in the case of a recent extension of irrigation in Tanjore, we believe that the system of a consolidated assessment was adopted with the permission of Her Majesty's Government.

Looking, moreover, to the difficulties which have attended the system of a separate water-rate in the districts of Orissa adjoining Ganjam—difficulties which have also been experienced to some extent in the Kistna District—the Madras Government may be justified in preferring a consolidated system; the latter being the system under which the whole of the present irrigated area in Ganjam, amounting to 152,831 acres, bearing an assessment of Rupees 4,77,747, is already assessed in that district.

We refrain, however, from expressing any positive opinion on the subject until we have communicated farther with the Government of Madras.

2. In considering this question the Government of India have deemed it necessary to refer to the previous correspondence on the subject, so as to ascertain what the practical evils of a separate assessment are thought to be, and whether they are really found to arise where the divided demand has been tried. The Government of India has long endeavoured to introduce this separation, so as to admit of the financial results of irrigation works being ascertained and placed on a correct footing, and I am now directed to make the following observations on the subject.

3. The question has to be considered under two heads, viz. :—

I.—The partition of the assessment of the land revenue, so as to show the portion due to irrigation quite distinct from that for land.

II.—The exhibition in the Finance Accounts as irrigation revenue of the revenue separately assessed for water-rates.

4. On the first point the Government of India have had the advantage of referring to No. LIII of the Volume of Selections from the records of the Madras Government relating to the General Revenue Survey of the Madras Presidency. From page 9 of that volume it would appear that the Government of Madras in paragraph 15 of a minute, dated 14th August 1865, noting upon the system of classifying lands, recorded the following remarks :—

So important in the opinion of this Government is simplicity of classification, that they think it may well be considered whether it will not be practicable to abolish the distinctive classification of lands according as they are or are not capable of irrigation from a Government source; and to classify all land simply with reference to its soil and its productiveness without irrigation, charging a water-rate when Government water is used or is permanently available.

This is the practice in the North-Western Provinces and has obvious advantages, and though the universal practice here is different, yet the change might be made without inconvenience on the occasion of a survey, if on the whole deemed expedient.

5. The Hon'ble the Court of Directors in their despatch dated 17th December 1856 said of the proposal that it was "one well worthy of mature consideration." But the Board of Revenue do not appear to have considered the proposal one that should be adopted, for in its Proceedings, dated 15th July 1857, the following observations are recorded on the subject :—

The Board, as far as their judgment and experience go, are unable to concur in the opinion that the plan adverted to by the Court could be adopted without inconvenience, and they consider the present system, so well known and assented to by the ryots, to be the best. The case of the North-Western Provinces is very different from Madras. There the assessment is fixed on the whole village with reference chiefly to what it had to pay before. A new and most comprehensive system of irrigation by canals was then commencing, and the mode of supplying water in all its details was entrusted to the Engineer Department, who, in consequence of the mechanical arrangements they were able to make, could tell how many cubic feet were supplied to each village. In this Presidency we have to make an undeviating assessment on each field, and even under such a perfect system of irrigation as has been opened out in the North-Western Provinces the Board doubt if the officers of Government could register the water supplied to each field. Much greater would be the difficulty in a country the irrigation of which depends on numberless small tanks, the supply of water from which is exceedingly variable and uncertain. It is possible that in some

localities, such as the channels supplied by the Coleroon and Godavery anicuts, a uniform water-rate per acre (without reference to the cubic feet supplied) might be introduced, but even then it would necessitate constant interference of the petty revenue officers who would have to be always on inspection to see what fields had taken water, for under the system proposed by the Court the Board presume that the water-rate would not be levied unless water were actually taken from the Government source. Again, where a village is assessed *en gros*, as in the North-Western Provinces, and a complete hydraulic system exists, it is easy to fix a sum to be paid extra for the supply of so many thousand cubic feet of water; but in * * field settlement each field would have to be assessed first as an unirrigated field, and then a uniform water-rate, even if no notes were taken of the quantity of water used, would often press unfairly and vitiate the labor of the primary assessment. It would constantly happen that lands in different classes, and therefore bearing different rates of primary assessment, would produce much about the same when irrigated. It does not at all follow that a field of an inferior class of soil would retain that inferiority with regard to another when both were irrigated. To carry out the principle therefore of equable assessment under all circumstances, it would be necessary to assess every field twice over—once with reference to its class as unirrigated land, and secondly, with reference to its relative

* When land has never yet been irrigated, it would be a mere guess-work to fix an assessment with reference to its productive powers in the event of its being irrigated at some future time.

capability when irrigated. In order that with its water-rate added (respective of the quantity of water used) it might be on a par with other lands inferior to it when unirrigated, but equal

or superior when irrigated. The Board consider a field assessment sufficiently laborious and liable to error without further complicating the process; nor do they comprehend what advantage is to be gained by a water-rate in the sense it appears to be used in the North-Western Provinces and by the Court of Directors unless the hydraulic arrangements are such that the quantity of water supplied to each field can be ascertained. The term water-rate has been applied in Madras to denote the extra assessment levied on lands originally assessed at a low rate as unirrigated, but which occasionally are able to take advantage of water from a Government source. A water-rate in this sense appears reasonable, but where lands are constantly irrigated the Board prefer a short series of rates on "irrigated land" as distinct from the series on "unirrigated land."

6. The views of the Board having been referred to the Director of Revenue Settlements, that officer would appear to have concurred in the opinion of the Board, for in his letter dated 28th October 1857 he said as follows :—

The suggestion * * * whether a water-rate * * * should not be introduced has been treated by the Board * * * in its practical bearing, and I do not see how the conclusions therein arrived at can be denied. The only way to secure the establishment of a universal water-rate, and to meet the main difficulty in the difference of the relative capabilities of various classes of land when subjected to or left without irrigation, would be to fix the water-rate so low as to leave it moderate in any case. This would be an unnecessary sacrifice of revenue and a departure from the general principle of the assessment which is assumed to be a certain proportion of the gross produce or of the net profits.

7. The Director in the letter referred to goes on to discuss the question of the principle on which a water-tax should be assessed, and in paragraph 26 gives it as his opinion, that "if it should be thought desirable to distinguish what part of the revenue is due to the water, a general result may be deduced from a comparison of the average rate of the wet assessment with that of the dry lands, or of such portions of them as may be supposed to correspond in intrinsic value to those irrigated."

8. These opinions of the Director of Settlements having been referred to the Board of Revenue, the reply was as follows :—

In paragraph 22 Mr. Newell notices the view taken by Government and the Court of Directors as to abolishing the distinction between irrigated and unirrigated land and classify-

ing land with reference to its soil and productiveness without irrigation, and then adding on a water-rate when water is taken from a Government source. The Board * * * gave in their opinion as adverse to this process, and Mr. Newill is of the same.

9. In Proceedings No. 141, dated 15th February 1858, it was stated that the Government of Madras did not wish to press the point of a separate water-rate "further," and it was added, "In the North-Western Provinces the system of charging separately for the land assessment and for the water prevails, but irrigation there is recent, and on the conversion of dry land into wet it was of course easy to maintain the distinction of charge; but the means very different in countries which have been wet crop for centuries." It may be remarked, in passing, that in this there appears to be some misapprehension. Irrigation from wells for wheat and barley, and rice cultivation dependent on natural moisture in the rainy season have existed from time immemorial in the North-Western Provinces. For wheat and barley the wells have in recent years displaced the wells and extended the irrigated culture; for rice they have supplied the lack of natural moisture. The broad distinction between wet and dry cultivation current in Madras is not applicable to the North-Western Provinces.

10. The papers having been sent to the Secretary of State, the then Lord Stanley, in a despatch addressed to the Madras Government, dated 15th December 1858, No. 5 (paragraphs 8 and 9), wrote as follows:—

The Director of Revenue Settlements, the Board of Revenue, and your Government appear to agree that the proposed plan of a separate water-rate cannot be adapted to the conditions required in a ryotwar or khetyar (field measurement) system of assessment. It is admitted that where, as in the North-Western Provinces, the settlements made for the whole village, there may be no difficulty in fixing a price for the water which is supplied to it, but where, as in the Madras Presidency, the assessment is to be applied to each field, such a measure is represented to be practically impossible. It is urged, too, that it would be impracticable in districts like Tanjore which have long been under irrigation to ascertain the class into which the lands would fall if the means of irrigation were wanting, and moreover it is alleged that the lands which in their dry condition vary greatly in their degree of fertility and are consequently liable to vary different rates of assessment frequently have their values equalised, or even reversed, by the application of water. In such cases if a distinct water-rate is to be maintained, it could only be accomplished by the double process of first ascertaining the produce of the field in its unirrigated state and then of determining the extent to which its powers of production are increased by the application of water—a process which, it is argued, is unnecessarily complex and which would give much less reliable results than are hitherto noted on—that of determining the produce, whether gross or net, of all lands actually irrigated, and fixing on it a rate of assessment proportioned to that produce.

These considerations appear to me to have much weight as regards lands which have been from time immemorial subject to irrigation, especially when the supply of water is derived from tanks and river channels. I desire, however, that the Director of Revenue Settlements may be instructed to bear the suggestion of a water-rate distinct from the assessment in mind with the view of carrying it into effect in any districts in which such a plan may be found practicable. You have observed that in the North-Western Provinces the system of charging separately for the land assessment and for the water prevails, but irrigation there is recent, and on the conversion of dry land into wet it was of course easy to maintain the distinction of charge. This observation appears to be applicable to the districts of Masulipatam and Rajahmundry, in which the settlement operations are to commence, and which receive their supplies of water by means of the recently constructed canals in the Kistna and Godavary. If the introduction of a separate water-rate were found practicable in those districts, it would be the easiest and most equitable mode of obtaining from such estates as are still under the terms of the permanent settlement their fair contribution towards the repayment of the expenditure which has been made by the State in the construction of those great works.

11. In the Proceedings of the Madras Government for December 1859 the feasibility of having a fixed water-rate is discussed. The result of the discussion is an order of Government to the following effect:—

The Government * * * resolve to adopt Mr. Newill's proposal to charge a uniform water-rate of Rupees 3 an acre on all land fully irrigated for a single crop. They also approve of Mr. Newill's remaining proposals, viz., that two-crop land also, if possible, be dealt with not by fields, but by tracts; that a consolidated rate of Rupees 4 a year shall be levied when the irrigation is perfect; that sugarcane land shall be included under this latter rate, and that temporary irrigation of dry crops shall be charged in tracts at Rupee 1 an acre.

These rates will be applied invariably to Government and inam land, and also to zemindari land, except when a more compendious method of charging for the water shall be arranged, either in the form of a consolidated payment for a whole tract, or by payment according to the quantity supplied, the size of the supplying orifice, or other standard.

In order to guard against fraud and evasion, it will be necessary to prescribe some rules, as has been done already in the case of land, with respect to the time and the manner for the ryots to signify their desire to take water or to discontinue taking it. The Director of Revenue Settlements will consider the subject in communication with the Collectors of the two districts, and will then submit to Government, through the Board of Revenue, for approval the rules which he would then propose.

The order will at once be made universally known throughout the two districts concerned. It will be brought into immediate operation in the case of zemindari land and also in all that of inam land, except such as was clearly irrigated at the cost of Government at the time when it was granted, and is therefore entitled to receive irrigation free. As respects Government land also the order will be brought into operation immediately wherever it is not barred for the present by the existing system of revenue. The Collector will take immediate steps for giving effect to this order wherever it can now be applied.

12. The rules for the water assessment of the Godavary and Kistna Deltas are recorded at pages 593 to 596 of the Madras Proceedings for September 1860. The rules are not given in full, but sufficient is recorded therein to show that the water-rates on certain descriptions of land are required to be distinctly assessed. And that this is the case is borne out by the letter from the Secretary to the Government of Madras, No. 1,735, dated 19th June 1875, in which it is said that arrangements have been made for exhibiting separately the land revenue and the revenue due to irrigation wherever there is a water-rate.

13. In order to see what effect has been given to these orders of the Secretary of State and of the Madras Government requiring in certain cases a distinct water-rate assessment, the Land Revenue Report of the Madras Presidency for 1872-73 has been referred to. From paragraph 30, page 14 of that Report, the following figures showing the total land revenue of Madras in 1872-73 have been obtained:—

	rs.
I.—Land revenue from permanently settled estates	51,16,833
II.—Land revenue or quit-rent from khetyar and inam villages	6,42,131
III.—Land revenue from ryotwar holdings, or land held on payment of assessment direct to Government	3,58,38,619
IV.—Miscellaneous	39,07,999
Total	4,55,03,581

14. The details of the item of Rupees 3,58,38,619 are found in columns 1 to 10 of the table given at pages 43 to 50 of the Revenue Report. Column 35 of that table shows that the water-tax on Government lands included in that amount of Rupees 3,58,38,619 was Rupees

13,83,163. And on reference to paragraph 23, page 11 of the Board's Report, it is noticed that it is distinctly stated that the greater part of this water-tax "is levied in the delta talukas irrigated by the Godavery and Kistna canals."

15. Of the amount of Rupees 39,07,999 shown under Miscellaneous, the detail given in paragraph 34 of the Board's Report shows that Rupees 8,41,441 represents water-tax on Zemindari and Taluk lands, and on reference to the Settlement Reports of the Godavery and Kistna it is seen that this revenue is derived chiefly from the irrigation works dependent on the great weirs across these rivers.

16. Having thus reviewed the correspondence and facts that are available to the Government of India, I am now to request the favor of the Government of Madras being moved to consider and report whether it is not practicable, without disturbing existing administrative arrangements, to provide that the share of the revenue due to irrigation works should be distinctly assessed, so as to admit of the financial results of the works being placed on the same footing as those in Northern India.

17. The present arrangements under which the revenue due to these works is included as a portion of the land revenue prevent the profits from the works being satisfactorily established. By the orders of the Secretary of State no work can be undertaken from the Extraordinary Grant until the proof of its being remunerative can be distinctly and conclusively shown. And the Government of Madras will doubtless admit that this will be difficult to do if the present system of showing the revenue due to the works as a portion of the land revenue is continued.

18. With reference to the second point of showing the distinct water-rates in the Finance Accounts as a portion of Irrigation Revenue instead of Land Revenue, it has been brought to the notice of the Government of India that the orders under which this is required to be done were issued in Public Works Department Circular No. 35, dated 11th April 1863, and that the question of whether the orders were applicable to Madras was referred by the Government of Madras to the Government of India in letter No. 2943, dated 17th July 1865. From the correspondence forwarded with that letter it would appear that the then Controller of Public Works Accounts asked the Board of Revenue to take the necessary steps to ascertain the Revenue to be included in the Public Works accounts. The Board declined doing so, saying that the orders had reference to cases in which the assessments were made by Public Works Officers and the realizations collected by Civil Officers, and that they were therefore inapplicable to Madras. And the Board added, that if the orders were to be carried out in Madras "the same work would be done twice over, i.e., the collection of several branches of revenue would be done twice over, and accounted for both in the Revenue and Public Works Departments. Pressed again on the subject, the Board said as follows:

The terms of the order * * * indicate that the continuance of an existing system is referred to and intended, while, if Captain Fisher's * be adopted, a change of the first magnitude in the system, not only of accounts in the Revenue Department, but of the assessment of land revenue, would have to be carried out merely on the authority of a casual expression in a Manual of Accounts for the Public Works Department, and without the slightest reference to this Government: for it is evident that to satisfy Captain Fisher's requirements all the mungah assessment throughout the country must be revised and re-imposed in the form of a dry assessment on the land, and a water-rate to be credited to Public Works Revenue as profits from irrigation works, and for no object whatever which cannot now be readily obtained.

It is absurd to suppose that it can have been ever contemplated to inaugurate so serious a change in a such a manner, but it is perfectly evident from the language of the orders and rules that nothing of the kind was intended.

19. The Government of Madras, in submitting the question for the orders of the Government of India, said that there "are no water-rates of which the assessment and annual estimate are made in the Public Works Department."

20. The Government of India in reply said "that as at present there are no separate assessments of water-rates from irrigation works in the Madras Presidency in the sense employed in the rules, they were of course not applicable to Madras; so that the construction which the Government of Madras have put on the case in respect to the non-exhibition of such items in the estimate of Public Works Revenue is therefore quite in accordance with the intentions of the Government of India."

21. But since this letter was written the importance of exhibiting the revenue due to irrigation works has become greater and more pressing, and I am therefore to ask what objection exists to the receipts realized by the distinct water-rates being shown as irrigation revenue in the accounts of the Public Works Department. No administrative change would be necessary. The assessments and realizations would still continue to be managed in the Civil Department. All that would be needed is to show in the Finance Accounts the amount realized in the Civil Department as Irrigation Revenue instead of as Land Revenue. And this would be arranged for between the local Accountant-General and the Examiner of Public Works Accounts; the only separation needed in the accounts rendered by Civil Officers being to show each class of revenue distinct. And this separation in accounts being also the only separation or partition required, none would be required in the actual collections from the payers of the revenue.

22. Probably there may be difficulties in the way of making this division in account, but I am to ask that the officer deputed to ascertain the revenue due to irrigation works may be required to inquire and report on the subject.

No. 161.

ORDER THEREON, 6th April 1877, No. 1,182.

IRRIGATION, No. 10.
Account.

Transferred to the Revenue Department, as it appears from subsequent correspondence with the Government of India that the letter No. 347 A-I, of the

20th September 1876, referred to, was addressed to that department.

(True Extract.)

Wm. Hamilton

Lt.-Col., R.E.,

Secy. to Govt., P.W.D.

To the Revenue Department.

Chief Engineer for Irrigation.

Exd. S. T. Austin.

Spare Copies

Division Department
No 2270

25th April 1977

Mr. [illegible]
[illegible]
[illegible]

No 2554
Recorded
5/10/77
The [illegible] has been [illegible] under [illegible]

25/4/77 23/4/77