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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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2923

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

8th May 1877, No. 18 I.

Irrigation.

Read the following papers :—

No. 35. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to the Joint Secretary to Government, Public Works Department, Irrigation Branch, dated Fort St. George, 14th April 1877, No. 10 I.

I HAVE the honor to acknowledge the receipt of G.O., No. 1,024, dated the 26th March 1877, forwarding for report letter from the Government of India, No. 79 E.A., of the 12th March 1877, in which the Government of India ask why Lieutenant Christie did not avail himself of the leave granted him, on his urgent application, in June last, calling for a report on the state of the special work on which Lieutenant Christie is engaged, and inquiring what arrangements it is proposed to make for carrying on that work during Lieutenant Christie's absence.

2. With regard to the first point I beg to state that when Mr. Christie submitted his application for leave on the 15th June last he had been confined to a couch for six weeks owing to an injury to his knee. Mr. Christie proposed to apply for privilege leave, or if necessary sick leave, in May when he found that he would be unable to attend office, but I did not wish to be deprived of his services at that time if it could be avoided, and he therefore arranged to carry on his duties at his own house, and in this way for nearly five months he continued all his regular work which, in consequence of the reorganization of my office, was by no means light, and did besides a good deal of extra work in connection with the revision of the Irrigation Budget Estimate and other matters. After being confined to his couch for six weeks without the slightest improvement, Mr. Christie not unnaturally began to be anxious, and fearing that his recovery would be indefinitely postponed unless he could get a complete change, he reluctantly applied for privilege leave. Shortly afterwards his case began to take a favorable turn, and knowing that his absence for two months at that time would be most inconvenient, and believing that a shorter leave after so long a confinement (five months) would be practically useless, he gave up the leave granted to him relying on obtaining three months leave during the coming hot season, by which time it was expected that the pressure of work would be considerably reduced, an expectation which would have been fulfilled had it not been for the unfortunate occurrence of the famine in this Presidency.

3. With regard to the second point I regret that I have again to report that, as far as the accounts of past years are concerned, no substantial progress has been made since the preparation of the approximate Capital Accounts in 1873. A great deal has been done during the last twelve months towards putting the current accounts on a satisfactory footing. This is a real advance. A stop has been put to the annual growth of the mass of matter which will have to be sifted and sorted. I may point out that much stress has been laid by Government on the necessity of putting current matters on a proper footing before attempting to commence with the accounts of the past. *Vide* G.O., No. 1,504, dated 17th June 1876, paragraph 5.

4. In the compilation of the Capital and Revenue Accounts for past years no substantial progress has been made since the preparation of approximate accounts in 1873. This is a statement which I have already several times had occasion to make.

It is most disagreeable to me to have to make this statement again and again. Both myself and Mr. Christie are most anxious to see this very useful work brought to a satisfactory conclusion. Apart from this natural desire to see the conclusion of so useful and necessary a work, we cannot conceal from ourselves that both the Madras Government and the Government of India hold us in a very great measure responsible for the failure to bring the work to a conclusion; and yet we feel that before any exertion on our part can be of any practical use there are things to be done, over the doing of which we have no control whatever. These difficulties have several times already been brought to notice; but I will once more endeavor to put them clearly before Government.

5. Government ask me to prepare elaborately classified Capital and Revenue Accounts of the Irrigation Works in this Presidency; and when this demand is made I naturally ask two questions, viz. :—

I.—What are the works for which the accounts are required?

II.—What is the classification required?

Obviously the settlement of these two questions is an indispensable preliminary to the preparation of the accounts asked for, and neither of these questions has yet been settled. I will take the two questions separately.

6. The first definite step towards the settlement of the first question was made with G.O., No. 1,504, dated 17th June 1876, when it was decided that Capital and Revenue Accounts should be kept for the eight systems noted in the margin. Before that date there was a vague intention of demanding Capital and Revenue Accounts embracing every single work of irrigation in the Presidency down to the most insignificant of ponds. All the tanks in the Presidency were to be grouped on some plan which was never definitely fixed; and when this grouping was completed a Capital and Revenue Account was to be prepared for each group. This grouping was to be done by District Engineers, and Government insisted over and again that with the actual preparation of the accounts nothing could be done until this grouping had been completed. It never seems to have been begun.

Srivaikuntam Anicut.
Godavery Delta.
Kistna Delta.
Pennair Delta.
Chembrambakam Tank.
Palar Anicut.
Kaveri Delta.
Pelandorai Anicut.

7. But with the orders quoted above the whole idea of preparing these all-comprehensive accounts came to an end. The accounts, as matters now stand, are to be limited to certain specified systems of works. The Government of India have expressed a wish for some extension of the number of systems for which Capital and Revenue Accounts are to be kept, and ultimately the number will probably be extended; but in any case such accounts will only be kept for specified systems; and for the present the specified systems are the eight mentioned above.

8. The Resolution recorded in G.O., No. 1,504, dated 17th June 1876, was a decided step towards the settlement of the first of the issues stated above (paragraph 5), but it does not settle the question. I know that I am required to prepare Capital and Revenue Accounts for the Palar anicut system, the Pennair delta system, &c.; but before I can go any further I require to know what the Palar anicut system is, what the Pennair delta system is, and so on; and to *these* questions I cannot get an answer.

9. I will endeavor to put the case as clearly as possible. The Palar anicut system is an aggregate of several connected channels and of many tanks more or less connected with those channels, and in order to prepare Capital and Revenue Accounts of the Palar anicut systems I must get out year by year the expenditure on each of the channels and tanks comprised in the systems. Information regarding expenditure on these tanks and channels (taken individually) is on record; but it is mixed up with similar information regarding works which are not connected with the system, and there is nothing in the record itself to show what items are, and what are not,

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connected with the system. The first thing to be done then is to separate the items which are connected with Palar anicut system from those which are not connected with it. To enable me to do this I ask for a list of the channels, tanks, &c., comprised in the Palar anicut system; but I cannot get one. I ask for a similar list for each of the other systems, but so far I have only succeeded in getting a list for one system—the Godavery delta system—even this is not yet complete, nor have the lists yet received the final approval of the Chief Engineer for Irrigation. Government have several times desired District Engineers to expedite the preparation of such lists, but there seems to be insuperable difficulties in the way.

10. I should point out that these lists are required both for preparing the Capital Accounts and for preparing the accounts of working expenses, but more especially for the latter. The approximate Capital Accounts already prepared will probably need very little modification; the accounts of working expenses have yet to be commenced; and they cannot be commenced without the lists of channels, &c., the necessity for which is pointed out above.

11. The second issue has reference to the classification, and when I say that this question is not yet settled, I do not forget that in G.O., No. 1,504, dated 17th June, Government desired that for the eight systems therein specified the classification prescribed by the Government of India should be adopted. But the classification thus prescribed is admitted by all concerned to be inapplicable to the works in this Presidency; it seriously hampers work and has no compensating advantage; and the Chief Engineer for Irrigation and myself, after consulting as directed in G.O., No. 573, of 20th February 1877, have decided to recommend considerable modifications of the classification. I much regret that some step in this direction was not taken long ago. That the classification as it stands is not really suitable for any of the systems of works in this Presidency and that to most of them it cannot be applied at all is no new discovery. It was the unanimous opinion of the conference at the Revenue Board more than a year ago; and was strongly insisted upon by myself and Mr. Christie in our separate memorandum regarding the results of the conference.

12. These are the principal reasons why no progress is made with the Capital and Revenue Accounts of Irrigation Works. Government ask for classified accounts of certain works, but they are not in a position to state definitely what the works are, and they have prescribed a classification which it is impossible to apply.

I cannot exercise any control over either of these matters. I have asked again and again for information on the first point, and more than a year ago I stated distinctly my views upon the second point. I respectfully submit that I have done all that it is in my power to do.

13. There is one other difficulty which it may be well to point out, viz., the great length of time that it takes to dispose of the issues raised from time to time. To illustrate this I need only call attention to the following statement showing the dates of the principal stages through which the discussion has passed since I have been here:—

My letter No. 135 W, which led to the conference at the Office of the Board of Revenue dated 10th November 1875.
Report of the conference, dated 31st January 1876.
Order thereon in the Public Works Department, No. 1,504, of 17th June 1876.
Letter of the Government of India regarding the above, No. 354 A.—I., of 26th September 1876.
Order of Government thereon, No. 573, which calls for further reports, dated 20th February 1877.

Thus after a correspondence protracted over nearly eighteen months we have settled that Capital and Revenue Accounts classified in some manner are to be kept for eight systems of works, which have yet to be accurately defined, and we are now about to begin discussing the classification.

14. I need not say much about the difficulty arising from the absence of any accommodation for the extra office establishment which will be necessary as soon as the work really begins, for by that time the difficulty will probably have vanished.

the way in which the lists are to be made out, and District Engineers have been frequently reminded of what is wanted.

5. To suppose however that these lists are in any way necessary to the work the Examiner has to do is a mistake. The lists when made will help him but little, and so far from being a help may be a hinderance to one part of the work, viz., the making up of past outlay.

1*st*.—Because descriptions of works have certainly changed and identification will often be difficult.

2*nd*.—Because to ascertain whether the work on which any particular item of expenditure is recorded is or is not in a list containing several hundred entries will occupy much time.

These lists will, moreover, never enable the Examiner to decide as to whether a good many items of expenditure should or should not be charged to a system or, if so to be charged, to what head of account.

The work which the Examiner has to do is to make up the accounts of past expenditure under Capital and Revenue, and to record the current expenditure under the same heads. So little progress has been made not because there are no lists of works, but because it has been imagined that the investigation of the records of past expenditure can be properly made in Madras. It will never be properly accomplished until the Deputy Examiner takes the records with him to the districts in which the works are situated, and obtains from those on the spot who have the requisite local knowledge the information without which those records will remain an insoluable puzzle. When the late Colonel Anderson wanted to find out what the expenditure on the Godavery and Kistna Anicut systems had been he went to the deltas and ascertained from the Officers in charge what the outlay had been, and he probably spent fewer hours than the Examiner's Office has expended months in securing the information he wanted. Absolute accuracy is unattainable with regard to this old expenditure, but within narrow limits of error which will make no difference whatever in results it is doubtless attainable without much difficulty if the right way for setting to work be adopted. The way hitherto has been, it is considered, the wrong way. Full use has not been made of the information that is available, because some other information is considered necessary to the completeness of the data upon which the Examiner desires to work. The Deputy Examiner has remained in Madras instead of going to the districts. When he has spent a couple of months in the Cauvery Delta and has obtained some idea of the description and number of the works it contains, he will probably understand that a list of the works would do him very little good, for with numbers of them he will have nothing to do and of numbers more he will find no record which either he or any one else could identify with the works in the list. What the Examiner or his Deputy has to do is to take the progress reports or other records of expenditure which may be in existence and to ascertain from those who can inform him what items appertain to works belonging to the several systems. There is no other practicable way of arriving at the expenditure prior to the date, a very recent one, when outlay began to be distinctly shown under the system to which it had to be charged. The Examiner has been told what has now been here written over and over again, and to the undersigned the unsatisfactory progress made notwithstanding the appointment of a Deputy Examiner specially to look after Irrigation works accounts is no matter of surprise, but the natural result of an attempt to obtain from paper information which can be obtained only from paper and persons together.

6. In paragraph 10 the Examiner says that the lists of works are needed to prepare the accounts of working expenses [illegible] particularly as the approximate Capital Accounts will probably need very little modification. The undersigned is of opinion that it will take much less time and trouble to ascertain the working expenses from the accounts of expenditure alone than from these and lists together, and that these expenses must be ascertained in communication with the members of the Public Works Department on the spot. To put off the commencement of the accounts of working expenses until lists of all the works of the several systems have been prepared, examined, and their classification corrected is altogether unnecessary.

7. Paragraph 11 of the Examiner's letter refers to classification, and he states that this classification is not yet settled. This remark is misleading. The classification has been settled inasmuch as, after representations had been made by Government to the Government of India of the unsuitablity of the classification as arranged by the latter, the objections were over-ruled and as a consequence that classification has been adopted and acted upon. There is nothing whatever in the circumstance that this classification is not appropriate to interfere with the preparation of the accounts. Practically so far as results are concerned it matters not whether expenditure is classified, except under "classes,"* or not, and consequently no mistakes in classification† are of any essential importance. The great objection to detailed classification is of course that it wastes the time of every one who has any thing to do with irrigation works to the prejudice of the efficiency of the department. The abandonment of this elaborate classification and the substitution of a simple system like that laid down in the orders as per margin‡ for the Irrigation Works for this Presidency other than the eight selected systems, but if needs be, with the retention of the main heads :—

(1). Head works,
(2). Main canals and branches,
(2-A). Reservoirs,§
(3). Distributaries,
(4). Drainage and Protective works

in the case of Irrigation Works of magnitude, would do much to prevent precious time being wasted when it would be so much better were it employed instead upon the works themselves.

8. With regard to the last paragraph of the Examiner's letter it is to be noticed that Lieutenant Christie was appointed specially to take charge of the Irrigation Branch of the Public Works Accounts, *vide* G.O., No. 134, 15th January 1873, letters Nos. 135 and 395, of the 15th January and 6th February 1873.

FORT ST. GEORGE, 23rd April 1877. (Signed) JOHN MULLINS, Lt.-Col., R.E., Chief Engineer for Irrigation, P.W.D.

To the Secretary to Government, Public Works Department, Irrigation Branch.

No. 36. ORDER THEREON, 8th May 1877, No. 18 I.

THE foregoing Note by the Chief Engineer for Irrigation will be communicated to the Examiner of Public Works Accounts, who will be requested to instruct Lieutenant Christie, on his return from leave, to visit the districts in which are situated the works for which Capital and Revenue Accounts are maintained, and there obtain from the local officers of the department such information as may be necessary to deal correctly with the expenditure on those works prior to the date from which outlay may have been recorded in the manner required.

2. The Chief Engineer for Irrigation will report in detail on the modifications of classification which may be considered applicable to those irrigation works or systems in this Presidency which have [illegible] few features in connection with which Northern India, in connection with which the classification of the Government of India was drawn up.

Circular No. 38, P.W.

3. Those District Engineers* who have not already furnished lists of component works of the irrigation systems mentioned in paragraph 2 of G.O., No. 1,504, of the 17th June 1876, will take immediate steps for completing these lists, which should be transmitted to the Chief Engineer for Irrigation in the case of the larger systems for each canal,

* Works, Establishment, Tools and Plant, &c.
† By main and sub-heads.
‡ Proceedings, Madras Government, No. 1,949, dated 2nd August 1876.
§ Proceedings, Madras Government, No. 1,504, dated 17th June 1876, paragraph 3 and paragraph 10 of letter No. 354 A—I, from Government of India in Proceedings, Madras Government, No. 573, dated 20th February 1877.

* Kistna. | North Arcot.
Nellore. | South Arcot.
Chingleput. | Tanjore.

(Tanjore—river) as finished. The District Engineers of Nellore and South Arcot will explain why these lists have not been long since completed, the Pennair anicut and Pelandorai anicut systems being simple, and the number of works to be entered in the lists comparativ ely small.

(True Extract.)

Lieut.-Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To District Engineers.
To the Chief Engineer for Irrigation.
" Examiner of Public Works Accounts.
" Revenue Department.

Exd. T. D. Ryan.
70 Spare Copies

Revenue Department
No 2623

IRRIGATION.

Govt. of {1877} Madras.

PUBLIC WORKS.

To

DISTRICT ENGINEERS,

&c., &c., &c.

Dated May 8th.

Issued

Rec'd 22nd May 77

G. O., 8th May 1877, No. 18 I.

Replies

MAY.

Nos. 35-36.

Capital and Revenue Accounts of Irrigation Works.—Orders on Note by Chief Engineer for Irrigation with reference to —.

No 2923.
Comm'd to the
Board of Revenue.
25 May 77