(1) Number of pages 6

(2) Date of repair 12.6.89

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1320	Press.
B.P. No:		Mis.
Dated	17.8.1878	197 .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

1320
1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

17th August 1878, No. 1,320.

Read the following paper :—

No. 218. Proceedings of the Board of Revenue, dated 4th June 1878, No 1,491.

Read the following letter from Major L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Lieut.-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, No. 7-E.I. :—

To enable me to complete the Capital and Revenue Accounts of the Chembrambakkam Tank, I have the honor to request you will be good enough to lay before Government the necessity for arriving at a decision upon certain matters connected with the revenue due to the tank.

2. With the exception of the abatement of land revenue due to the land taken up for the works (and this I have already asked the Collector to furnish), the figures necessary to complete the Capital and Revenue Accounts so far as this department is concerned are complete.

The information now required is—

(*a*). What revenue is to be credited to the tank.
(*b*). What is to be considered as the cost of collecting the same.
(*c*). What is the cost of distributing the water.

	Increased Revenue during the year.	Total Area irrigated in the years.
	Rs.	ACRES.
Fasli 1281 (1871-72) ...	19,319	10,888
Do. 1282 (1872-73) ...	21,529	11,100
Do. 1283 (1873-74) ...	6,706	12,254
Do. 1284 (1874-75) ...	18,341	12,153
Do. 1285 (1875-76) ...	14,872	7,571

3. In G.Os., Nos. 52-I, of 21st January 1878, and 114-I, dated 7th February 1878, certain figures were given as the gross increased revenue from land irrigated by the waters of the tank for the years noted in the margin. But it is perhaps not the intention of Government to ascribe the whole of this increase solely to the operation of the work.

Some deduction will probably have to be made for the normal increase of revenue, for decrease in the value of money, for improved Revenue Survey arrangements and Civil Administration generally; and it is this deduction that I now ask Government to determine;

4. As to the cost of collection I would observe with reference to G.O., No. 2,991-A, of the 20th October 1874, and your No. 26-C, of the 18th February last, that it is a matter to be decided by this Government alone.

In the north of India the establishment for the collection of the revenue is the same as that employed to distribute the water, and it might be as well to ask the Government of India what is the usual percentage that its cost bears to the actual revenue, and then to adopt this percentage arbitrarily to the works in this Presidency.

The Accountant-General, Public Works Department, has been addressed upon the subject, but I should feel obliged if my suggestion is adopted by a direct representation being made to the Government of India in the matter by the Local Government.

5. With reference to the cost of distribution of water the Collector has informed me that there is an establishment employed for the purpose—

387 "Nirganties"

paid by certain Local grants of land and produce.

"Manianis" and "Merahs"

Bearing in mind the liability of these to change it would be a matter for the decision of Government whether their value should be charged direct to irrigation, and the percentage suggested in paragraph 4 restricted to the cost of collection, or whether the percentage should include the "cost of distribution" also.

6. In either case I think you will agree with me that the charges not being based upon actual cash expenditure should be determined for a term of years.

7. I would also remind you that whatever arrangements are now settled for this system will form a precedent for all the others, with the exception in some measure of the Godavery and the Kistna whose revenues are partly collected it appears in direct water-rates.

8. In conclusion, I may point out that as it is intended to treat the accounts of these systems as if they were commercial concerns, it is consequently most desirable that their working expenses be calculated as nearly as possible to the truth.

No. 2,157.

REFERRED to the Board of Revenue through the Revenue Department for early remarks.

(By order.)

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,
Joint Secretary to Government,
Public Works Dept., Irrigation Branch.

15th May 1878.

FORWARDED to the Board of Revenue for compliance. They may advantageously consult the Director of Revenue Settlement.

(Signed) C. G. MASTER,
Secretary to Government.

OOTACAMUND,
16th May 1878.

As suggested by Government, the paper will be referred to the Director of Revenue Settlement for his observations.

2. With reference to paragraph 3 of the Examiner's letter, it is observed that the Irrigation Conference recommended that in calculating the profit due to irrigation no allowance should be made on account of indirect causes, as it is impossible to estimate their value. The Board think that they should be left out of the calculation. As regards the increase in the assessments by the operations of the Survey and Settlement Departments, the Board adhere to the opinion that the course pointed out in paragraph 27 of the Memorandum of the Irrigation Conference embodied in G.O., dated 6th July 1876, should be adopted.

3. It is difficult to estimate the cost of collection with correctness, as the same establishments are employed on various kinds of work, and as the exact value of the emoluments of village officers is not known. The Board think it will be sufficient for all practical purposes if the average rate of recorded expenditure under land revenue be taken to represent the cost of collection. The figures for the past six years are given in the margin. The average cost is 10 per cent.

	Receipts for the whole Presidency.	Charges for the whole Presidency.
	RS.	RS.
1871-72	4,44,03,000	42,38,000
1872-73	4,69,85,000	42,37,000
1873-74	4,45,15,000	43,57,000
1874-75	4,63,55,000	45,67,000
1875-76	4,54,50,000	44,57,000
1876-77	3,29,66,000	44,28,000
Average ...	4,34,37,000	43,67,000

4. The cost of distribution of water can be easily calculated in the districts with reference to the salaries or emoluments of Nirganties. This item should not, the Board think, be included in the cost of collection, but should be charged direct to irrigation.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 219. ORDER THEREON, 17th August 1878, No. 1,320.

Irrigation No. 5.

RECORDED, pending further report.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
" the Public Works Department, Irrigation Branch,
with original papers and notes returned.

Exd. W. H. French.

Revenue Department

No. 1491

Proceedings of the Board of Revenue
Dated 4th June 1878.

Read letter & Enclosure from the Examiner of Public Works Accounts dated 15th May 1878 forwarded to the Board for remarks.

As suggested by Government, the paper will be referred to the Director of Revenue Settlement for his observations.

2. With reference to para 3 of the Examiner's letter, it is observed that the Irrigation Conference recommended that in calculating the profit due to irrigation no allowance should be made on account of indirect causes, as it is impossible to estimate their value. The Board think that they should be left out of the calculation.

As regards the increase in the assessments by the operation of the Survey and Settlement Department, the Board adhere to the opinion that the causes pointed out in para 27 of the Irrigation Conference embodied in G.O. of the 26th July 1876 should be adopted.

3. It is difficult to estimate the cost of Collection with correctness, as the same Establishments are employed on various kinds of work, and as the exact value of the emolument of village offices is not known. The Board think it will be sufficient for all practical purposes if the average rate of recorded expenditure under Land Revenue be taken to represent the cost of Collection. The figures for the last six years are given in the

	Receipts for the whole Province.	Charges for the whole Province	margin.
1871-72.	44403000	42.38000	The average cost is 10 per cent.
72-73.	46935000	42.37000	
73-74.	445.15000	43.57000	
74-75.	46355000	4367000	
75-76	45450000	4457.000	
76-77	32966000	4428000	
Average	43437.000	4367000	

3. The cost of Distribution of water can be easily calculated in the District with reference to the salaries or emoluments of Nirgunties. This item should not, the Board think, be included in the cost of collection, but should be charged direct to irrigation.

(True Extract)

Sd/-
Sec. Secretary

To
The Secretary to Government R. D.

No. 1,401.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th June 1878.

Read the following letter from Major L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Lieut.-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, No. 7-E.I. :—

To enable me to complete the Capital and Revenue Accounts of the Chembrambaukam Tank, I have the h[illegible]or to request you will be good enough to lay before Government the necessity for arriving at a decision upon certain matters connected with the revenue due to the tank.

2. With the exception of the abatement of land revenue due to the land taken up for the works (and this I have already asked the Collector to furnish), the figures necessary to complete the Capital and Revenue Accounts so far as this department is concerned are complete.

The information now required is—

(*a*). What revenue is to be credited to the tank.
(*b*). What is to be considered as the cost of collecting the same.
(*c*). What is the cost of distributing the water.

3. In G.Os., Nos. 52-I, of 21st January 1878, and 114-I, dated 7th February 1878, certain figures were given as the gross increased revenue from land irrigated by the waters of the tank for the years noted in the margin. But it is perhaps not the intention of Government to ascribe the whole of this increase solely to the operation of the work.

	Increased Revenue during the year.	Total Area irrigated in the years.
	RS.	ACRES.
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Do. 1282 (1872-73) ...	21,529	11,100
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Do. 1284 (1874-75) ...	18,341	12,153
Do. 1285 (1875-76) ...	14,372	7,571

Some deduction will probably have to be made for the normal increase of revenue, for decrease in the value of money, for improved Revenue Survey arrangements and Civil Administration generally; and it is this deduction that I now ask Government to determine.

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5. With reference to the cost of distribution of water the Collector has informed me that there is an establishment employed for the purpose—

387 "Nirganties"

paid by certain Local grants of land and produce.

"Maniams" and "Merahs"

Bearing in mind the liability of these to change it would be a matter for the decision of Government whether their value should be charged direct to irrigation, and the percentage suggested in paragraph 4 restricted to the cost of collection, or whether the percentage should include the "cost of distribution" also.

6. In either case I think you will agree with me that the charges not being based upon actual cash expenditure should be determined for a term of years.

7. I would also remind you that whatever arrangements are now settled for this system will form a precedent for all the others, with the exception in some measure

of the Godavery and the Kistna whose revenues are partly collected it appears in direct water-rates.

8. In conclusion, I may point out that as it is intended to treat the accounts of these systems as if they were commercial concerns, it is consequently most desirable that their working expenses be calculated as nearly as possible to the truth.

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(By order.)

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,
Joint Secretary to Government,
Public Works Dept., Irrigation Branch.

15th May 1878.

FORWARDED to the Board of Revenue for compliance. They may advantageously consult the Director of Revenue Settlement.

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Secretary to Government.

OOTACAMUND,
16th May 1878.

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2. With reference to paragraph 3 of the Examiner's letter, it is observed that the Irrigation Conference recommended that in calculating the profit due to irrigation no allowance should be made on account of indirect causes, as it is impossible to estimate their value. The Board think that they should be left out of the calculation. As regards the increase in the assessment by the operations of the Survey and Settlement Departments, the Board adhere to the opinion that the course pointed out in paragraph 27 of the Memorandum of the Irrigation Conference embodied in G.O., dated 6th July 1876, should be adopted.

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4. The cost of distribution of water can be easily calculated in the districts with reference to the salaries or emoluments of Nirganties. This item should not, the Board think, be included in the cost of collection, but should be charged direct to irrigation.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
" Director of Revenue Settlement, with copies of G.Os., dated 20th October 1874, No. 2,991-A, and 6th July 1876, No. 912.

Copy to the Collector of Chingleput.

Exd. W. J. Lewis.

1320/6

Revenue 1878 Department
No. 2436

1878.
Board of Revenue,
MADRAS.

PROCEEDINGS, 4TH JUNE 1878, No. 1,491.

Dept 24/6/78 Encl.

81

Received 6/Dec/78

JUNE.

No. 1,491.

Chembrambakam Tank—in Chingleput District.—Referring to Director of Revenue Settlement for his observations letter from Examiner of Public Works Accounts regarding the method of calculating the revenue due to the—

No 1320 - 17 August 1878