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MADRAS RECORD OFFICE

Government of Madras

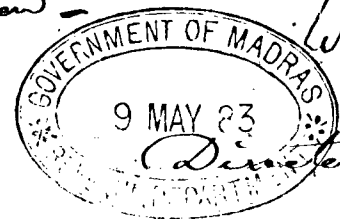
Revenue

DEPARTMENT

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Forwarded to the Secretary to Govern-
ment Revenue Department for
information -



Madras
7 May 1883

**Instructions for
the preparation of Irrigation
Revenue accounts in the
Madras Presidency.**

The purpose of these accounts is to afford a ready index to—

- (1.) The share of the revenue derived from irrigated lands that is due to irrigation.
- (2.) The extension of irrigation and the increase of cultivation resulting from the construction of new works of irrigation or from the restoration or improvement of old.
- (3.) The financial results of such works.

The present instructions deal only with the first of these matters.

2. Two methods have been adopted in this Presidency for the assessment of irrigated lands.

(1.) The method of the Kistna and Godavery Deltas where land assessments are determined independently of irrigation which is separately charged for by a uniform water rate.

(2.) The general method of the Presidency whereby the assessments of irrigated lands are 'consolidated,' the shares due to land and water respectively not being separately determined and distinguished. For the purpose of these accounts it is necessary to determine and distinguish these shares, and this is done as follows:—

All irrigated lands the assessments of which are consolidated are classed and assessed either as 'single-crop' wet or 'double-crop' wet, and their assessments are resolved into their component elements of 'land assessment' and 'water rate' in the following manner.

I. Single-crop wet.

(1.) Where assessments have not been revised by the settlement, the average dry rate of the Village, or where that is not available of the Taluk, or where that cannot be determined of the District, is applied to the total area irrigated; the product is assigned to 'land'

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and the remainder to 'water.' The rate thus applied is the average for five years prior to the construction or improvement of a work or to the date from which accounts are kept.

Thus, suppose that 1,000 acres of wet land bear a consolidated assessment of Rs. 10,000, and that the average dry rate to be applied is Rs. 2 an acre, then Rs. 2,000 of the total assessment is assigned to 'land' and the remaining Rs. 8,000 to 'water.'

(2.) Where assessments have been revised by the Settlement Department consolidated assessments are resolved by assigning to 'land' the amount proper to dry land of the same class and sort in the group to which so far as it is dry the village belongs and the remainder to water.

Thus, suppose that in a given village there are 1,000 acres of wet land classed as IV-1 and assessed at Rs. 10,000, and suppose that an acre of dry IV-1 is assessed at Rs. 2, then Rs. 2,000 of the assessment would be assigned to 'land' and the remaining Rs. 8,000 to 'water.'

II. Double-crop wet.

The assessment of double-crop lands is calculated on the assumption that they produce two wet crops in the year, the charge for the two being consolidated.

All charges for second crop in this Presidency are essentially water rates: this follows at once from consideration of the fact that no charge is made for a second crop of any kind raised on single-crop wet land without the aid of Government water. The first thing to be done therefore in resolving a consolidated double-crop assessment is to determine the share due to second-crop; this is a matter of no difficulty.

The normal charge for double-crop land is everywhere but in Tinnevely one and a half times the charge for single-crop land of the same class and sort: it follows therefore that a third of the consolidated double-crop assessment represents the normal second-crop charge for the Presidency generally.

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In Tinnevely the normal charge for double-crop land is one and two-third times that for single-crop, and the normal second-crop charge in Tinnevely is therefore two-fifths of the consolidated double-crop assessment.

3. Where settlements have been revised and wet assessments are consolidated the charge for second-crop on double-crop lands is not infrequently compounded for; composition is allowed only in cases where there is more or less uncertainty as to the sufficiency of the water supply for a second-crop, the element of uncertainty being differentiated and compounded for at varying rates all less than the normal. In Tinnevely the highest composition rate is half the charge for single crop; in other districts it varies from one-third downwards.

Where the rate is half the second-crop charge is represented by one-third of the consolidated assessment.

Where the rate is one-third the second-crop charge is one-fourth of the consolidated assessment, and so on.

Composition of water rate for double-crop is allowed also in the Kistna and Godavery Deltas; but there the reduction is made not because of any uncertainty as to the sufficiency of the water supply, but to encourage the cultivation of a second-crop of paddy or the cultivation of special crops like sugar-cane, plantains betel and the like which require water all the year round.

Composition in consolidated assessments differs in another respect from composition under the Kistna and Godavery systems in that it is for the whole term of a settlement, whereas in the Kistna and Godavery it may be for a limited period not less than five years.

The portion of the consolidated assessment which stands for first crop is resolved in the manner already indicated.

As an illustration, suppose that an acre of double-crop wet land bears at normal rates a consolidated assessment of Rs. 18, then one-third of this or Rs. 6 represents the charge for second-crop: suppose again that the rate per

acre of dry land of the same class and sort is Rs. 4, then the consolidated assessment when resolved would be represented thus

ASSESSMENT.			
FIRST CROP.		SECOND CROP.	TOTAL.
Land.	Water.	Water.	
Rs.	Rs.	Rs.	Rs.
4	8	6	18

4. The quit-rents of wet Inams, that is Inams entitled to free irrigation, are similarly resolved: in the case of 'single crop' Inams the quit-rent is divided in the proportions of one-third to 'land' and two-thirds to 'water'; in the case of 'double crop' Inams one-third of the whole is assigned to water under second-crop and the remaining two-thirds are distributed as in the case of 'single crop' Inams.

5. In the case of lands irrigated free of charge in Zemindaries no attempt is made to distribute any part of the peshcush between 'land' and 'water,' because no data exist for the division. The extent only of such lands is exhibited.

6. Separate water rates wherever imposed, and the water rates resulting from the disintegration of consolidated assessments in the manner now indicated represent the share of the assessments of irrigated lands that is due to irrigation.

7. For the record of this revenue a single form A suffices for all classes of works.

It accounts for irrigation under three main heads—Government, Zemindary and Inam.

Government embraces—

(1.) *Usual wet lands*, that is lands which occupied and irrigated before a work from sources which the work has superseded have been since its construction continuously occupied and irrigated under it.

(2.) *Dry lands converted into wet and dry crops watered*, that is lands which when first irrigated were already in occupation as dry.

(3.) *Waste brought in* that is lands which when first irrigated were taken up from unoccupied waste.

(4.) *Miscellaneous*, that is every thing not covered by the foregoing, in other words all items of irrigation not included in the pattahs of ryots.

Zemindary and Inam irrigation is of two kinds—

(1.) Charged.

(2.) Free.

The latter is the analogue of the 'usual wet' of Government lands and is free because the Government is bound to compensate for Zemindary irrigation which it supersedes. The former item includes only irrigation dating from and due to the construction of a Government work.

8 From the irrigation share of the assessments of irrigated lands, certain deductions are yearly made. These are of three kinds—fixed, temporary and occasional.

Fixed deductions, so far as known embrace only the following items.

(1.) Commission at 10 per cent allowed to Zemindars in the Kistna and Godavery Deltas for the collection of water rate on the charged portion of their estates.

(2.) Water rate on certain Village Service Inams in the Godavery Delta which after enfranchisement were relinquished to the State and incorporated in the Government area, their assessment and water rate being credited to the Village Service fund: this is the only feasible method of bringing their irrigation to account.

(3.) The irrigation share of the allowance made to *Bādu* Inamdars in the Colair portion of the Gudivada Taluk of the Kistna District: the allowance is at the rate of 6½ per cent on the assessment of 'Sarwa' or first crop and 12½ per cent on the assessment of 'Dalwa' or second crop.

(4). The irrigation share of the Merahs or fees to Village officers wherever deducted from consolidated wet assessments.

(5). The irrigation share of Road cess, wherever included in and deducted from consolidated wet assessments.

Note.—The Road cess included in the land assessment of the Godavery and the Road cess and Village service cess included in the land assessment of the Masulipatam portion of the Kistna District need not be shewn under fixed remissions: they should be deducted from the land assessment and the net amount only entered in the body of statement.

(6). The remissions to Dasbandamdars in the Ceded Districts.

Temporary deductions are the allowances for lift where irrigation by gravity is impossible and the mechanical difficulty is overcome by appliances provided at the expense of the ryot: the allowance is usually a rupee an acre, but in some settlements it is a fourth of the assessment (consolidated).

Note.—*Instalments of settlement* increases to assessments known as 'taragati' or 'munasabukammi,' are not to be entered under this head. The wet assessment after deduction of the instalment for the year should appear in the body of the account.

Occasional remissions are remissions proper and refunds. Remissions are granted for losses due to excess or defect of water, or to other and exceptional causes, such as famine or other calamity.

When remissions are granted for the defect or excess of water the whole assessment land and water is deducted from the irrigation revenue, for the reason that according to the practice of this Presidency remissions of revenue embrace not land assessments only but water rates also, and as loss of revenue resulting from an excessive or defective water supply is ascribed to the inefficiency of a work the whole of the lost revenue is debited to it. When remissions are granted for 'other causes,' that is for causes unconnected with the efficiency of the work the lost water rates only are debited to it.

The term 'refunds' requires no explanation.

9. Under 'both seasons' in the 'particulars of occupation' is to be entered the total area of lands either double-cropped or cropped with sugar-cane, betel, plantain and other special crops that require water all the year round.

10. 'Assessment' is primarily and generally divided into 'land' and 'water,' but under certain systems 'land' and 'water' must be further sub-divided thus

In certain villages of the Repally and Bapatla Taluks of the Kistna District the land assessments of dry and waste when brought under anicut irrigation are under G. O. No. 798 F., dated 14th May 1872, R. D. raised from 2nd to 1st group rates: it is in this case necessary therefrom to sub-divide land thus:

LAND.	
Normal.	Increment for irrigation.

This increment being added to the land assessment is credited to the work as 'indirect or enhanced land revenue.'

In certain parts again of the Bander and Gudivada Taluks of the same district certain wet lands which at the date of settlement though included in the scheme were not yet irrigated from the anicut were classed as 'imperfectly irrigated' and charged with two-thirds only of the anicut water rate. As the channels reach these lands their water rate is raised to the full rate and the difference is credited to the work under direct receipts: this difference is shewn by sub-dividing 'water' thus:

WATER.	
Normal.	Increment for perfect irrigation.

In the systems noted in the margin again the assessments of irrigated lands under which are consolidated and the assessments have been revised and increased subsequently to the construction of the works a certain por-

- | | |
|---|----------------------------|
| 1. Pennair Anicut. | assessments of irrigated |
| 2. Strivaikuntam do. | lands under which |
| 3. Palar do. | are consolidated and |
| 4. Chembrambaken Tank. | the assessments have |
| 5. Madras Water Supply and Irrign. Project. | been revised and increased |
| | subsequently |

to the construction of the works a certain por-

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tion of the increased assessments was imposed in consideration of the improved irrigation which they afford. This portion is determined by comparing the grouping of the irrigation as improved with what it would have been but for the improvements. Water in this case is sub-divided in the accounts of this office thus:

WATER.	
Normal.	Settlement increase.

But in the district returns for these systems all that is necessary is to show the area and assessment under each settlement group and class and sort.

11. For the preparation of Statement A, it is necessary to prepare first the detailed field Statement B. It is necessary to prepare this in full detail of fields only for the first year that the record is kept from: the variations of subsequent years may be accounted for thus—

As per last year—

Deduct relinquished, &c.
(fields in detail).

Remainder—

Add taken up
(fields in detail.)

Total for the current year.

Statement B must be prepared from the Adangal or Fieldwar register of occupation as soon as it is closed for each year, and must, with Statement A, be delivered by the Curnums to the Tahsildars within the 30th June of each year.

12. Under instructions from the Secretary of State, communicated in G. O. No. 918 I, dated 11th November 1882, P. W. D., details of the nature, quantity and value of the year's produce from irrigated lands is required, and the form in which this is to be furnished is printed as an annex on the reverse of the Statement A.

13. The whole irrigation of a village may be recorded in Statement B, but a separate

Statement A must be submitted for every separate source of irrigation having an Ayacut of over 10 acres: sources with Ayacuts of 10 acres and under may be accounted for in the lump, the names of sources being given without further detail in the column of remarks.

14. At the head of Statement A must be recorded the nature of the irrigation as classified in Board's Pro. No. 154, dated 29th January 1880, viz.,

- (a.) Irrigation works supplied by rivers and streams.
- (b.) Groups of tanks rain-fed.
- (c.) Isolated tanks rain-fed.
- (d.) Miscellaneous works.

15. When more than one village is irrigated from a single main source or canal the name of the main source or canal only is to be entered at the head of Statement A for every village irrigated by it.

16. For easy reference a list of works which have to be accounted for separately to Government is appended.

17. Variations in the area of irrigation from year to year should be explained and Tahsildars must before despatching the village returns to this office see that the entries tally with the Jamabandy statements.

18. The Statements A and B for each village must be despatched from Taluk offices to this office *not later than the 7th July in each year.*

W. WILSON,
*Director of Rev. Settlement
and Agriculture.*

DEPARTMENT OF REV.
SETTLEMENT AND
AGRICULTURE, MADRAS,
26th April 1883.

LIST.

DISTRICTS.	SYSTEMS.
CLASS I. <i>Productive Public Works for which Capital and Revenue Accounts are kept.</i>	
Godavery and Kistna ...	Godavery Anicut System.
Kistna and Godavery ...	Kistna do.
Nellore ...	Pennair do.
Tanjore and Trichinopoly.	Cauvery do.
Tinnevely ...	Strivaikuntum do.
CLASS II. <i>Agricultural Works for which Capital and Revenue Accounts are kept.</i>	
North Arcot & Chingleput.	Palar Anicut System.
South Arcot ...	Pelandorai do.
Chingleput ...	Chembrambakem Tank.
Do. ...	Madras Water Supply and Irrigation Project.
CLASS III. <i>Agricultural Works for which individually a continuous record is to be maintained.</i>	
Tanjore & South Arcot...	Lower (Coleroon) Anicut.
	Shatiatepe Anicut.
	Virdachellum do.
	Mahimatur do.
	Kattumylur do.
South Arcot ...	Tiruvady do.
	Vanamadevi do.
	Tiruvendipuram do.
	Vikravandy do.
	Tirukoilur do.
	<i>Bhavany River.</i>
	Kadavery Anicut.
	Tadapalli Channel.
	Arankotta do.
	Kalingarayan Anicut Channel.
	<i>Amaravati River.</i>
	Cullapuram Anicut Channel.
	Cumaralingum do.
	Kannadypoothur do.
	Sholamadevi do.
Coimbatore ...	Cuddathur do.
	Kunniyar do.
	Koratalavu Channel.
	Alinghirur Anicut Channel.
	Dalavoypatnam do.
	Dharapuram do.
	Calinjeevady do.
	Nanjatalayur do.
	Chinna Dharapuram do.
	Sundakoyapollem do.
	Nunjakalacoorchy do.
	Pullapolliem do.

ತಾಳಾತ

ITEMS. వానతులు.	OCCUPIED. రయితు ఆధీనం.												
	FIRST CROP, i. e., SOWN FROM APRIL TO NOVEMBER. మొదటిపంట అనగా యేప్రల్ మొదలు నవంబరు వరకు వెయ్యబడిన పయిర్లు.						SECOND CROP, i. e., SOWN FROM DECEMBER TO MARCH. రెండవపంట అనగా డిసెంబరు మొదలు మార్చివరకు వెయ్య బడిన పయిర్లు.						
	Extent. వరిమాణం.	Assessment. శిస్తు.				Extent. వరిమాణం.	Water-rate. నీటితిర్లు.						
		Land. భూమిశిస్తు.		Water. నీటితిర్లు.									
1	2	3	4	5	6	7	8	9	10	11	12		
I. GOVERNMENT. సర్కారు.													
1. Usual wet. మామూలు పల్లం...	A. అ.	O. కె.	Rs. రూ.	A. అ.	P. ప.	Rs. రూ.	A. అ.	P. ప.	A. అ.	C. కె.	Rs. రూ.	A. అ.	P. ప.
2. Dry converted into wet and dry crops watered. } మొరకబాబతు పల్లమున్న మొరకపయిర్లు తడుపుకున్నదిన్ని. }													
3. Waste brought in. బంజరుసాగుబాబతు													
4. Miscellaneous. చిల్లరవాబతులు													
TOTAL. మొత్తం													
II. ZEMINDARY. జమీందారి.													
1. Irrigated free of charge. తీర్చుమాపుగా పారుదల యినది													
2. Irrigated and charged. నీరు పారుదలయి తీర్చు యే ర్చినది													
TOTAL. మొత్తం													
III. INAMS. యీనాములు.													
1. Irrigated free of charge. తీర్చు మాపుగా పారుదల యిన బాబతు													
Ghattu Tummulu on Wet Inam. పల్లపు యీనాము లకు యేర్చడిన గట్టుతూముల తీర్చు													
2. Irrigated and charged. నీరుపారుదలయి తీర్చు యేర్చ డినది													
TOTAL. మొత్తం													
GRAND TOTAL. మొత్తం వెరసి													
PARTICULARS OF OCCUPATION. ఆధీనము తపిశీలు.													
1. Actually Irrigated. వాస్తవముగా నీరు పా రుదల అయ్యిది.	Flow. పారుదల		Lift. యెత్తడు		Both Seasons. సావత్సరము పయిర్లు								
2. Waste. బంజరు.	Charged. శిస్తుకట్టినది		Remitted. ముదరా										
TOTAL. మొత్తం													
Particulars of .													
1. Fixed. ఖాయం...													
2. Temporary. అంకావ...													
3. Defect of Water. నీటిరేపు													
4. Excess of Water. నీటిఅధి													
5. Other causes. ఇతర...													
TOTAL.													

కేరద సాగుబడి అయిన ప్లేటుమెంటు.

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REVENUE (1883) DEPARTMENT.

No. 3001

From the Director of R. S. H. H.

Dated 7th May 1883
Recd. 9th May 1883

No.

2nd 23/5

SUBJECT.

Forwarding for info
Copy of the instructions
issued by him for the pre-
paration of Irrigation
Revenue Accounts in the
Hawassa Reg.

Misc G. O. 2123

Recorded

JW

23-5-83