

**MADRAS
LEGISLATIVE COUNCIL
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**MADRAS
1921**

[5th March 1921]

M.R. Es.	M. Suryanarayana Garu.
"	Dewan Bahadur K. Suryanarayanaiahurti Nayudu Garu.
"	B. P. Devanajala Nayudu Garu.
"	P. Siva Rao Garu.
"	C. V. Venkateswara Ayyangar Avargal.
"	S. Rameswarth Das Mahasaya.
"	T. Sivaramachari Piddi Avargal.
"	M. Narayanaswami Reddi Garu.
"	Rao Sahib S. Hilarappa Chettiyar Avargal.
"	M. R. Sathuram Ayyar Avargal.
"	C. Ponnaswami Nayudu Avargal.
"	K. Subbiah Bhat Avargal.
"	Khan Sahib Saifid Dwan Abd-ul-razzaq Sahib Bahadar.

III

Assent of His Excellency the Governor to the Deputy President's Salary Bill, 1921.

The Hon'ble the President then informed the Council that the Deputy President's Salary Bill, 1921, which was passed at the meeting of the Council held on the 14th February 1921, received the assent of His Excellency the Governor on the 28th idem.

IV

Budget Speech.

The Hon'ble Mr. C. G. Taranthura then presented the budget for 1921-22 and, in doing so, said:—"Mr. President, I beg to introduce the budget for the year 1921-22. If I do so at some little length, I hope that I shall have the indulgence of the members of this Council.

"The first budget of the new Government of Madras must for several reasons be a 'carrying on' budget. The greater part of the Government has only taken charge within the last three months, and the Honourable Ministers and Members have not yet had time to make themselves fully acquainted with the departments committed to their control. At the same time, as Mr. Ramaswami Mahalingam has announced to us at a recent meeting of this Council, the Ministers have no intention of commencing their term of office by making radical changes and disturbing the continuity of the policy that has hitherto been pursued. To these reasons against anything like violent change has to be added the cogent reason supplied by the high prices of commodities, and especially the high price of rice, which have made themselves felt in every department of Government. This being the case, the frustration that I am best fitted to introduce the Financial Statement for the first year of the new Government will perhaps be its excuse, for the benefit of those members of the Council who have not studied the matter in the past, the nature of the resources available to the Government and the services which it is proposed during the coming years to carry on with the aid of those resources. I will, however, first try to explain in language as little technical as possible what the resources of the Provincial Government are and in what manner we propose to expend them.

"While, however, there is very little that is new in the matter of the budget, members will observe that there is a great deal that is new in the manner of it. We have not only to reckon with an entire reclassification of the heads of revenue and expenditure between ourselves and the Imperial Government, but we also have to divide these new heads under 'transferred' and 'reserved' and again we

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have to divide them into 'voted' and 'non-voted' items. Meanwhile the old financial codes to which we are accustomed have been replaced by new ones, while there are several new duties imposed upon the Finance Department by the Devolution Rules. Meanwhile again the whole of our proposals relating to Local Self-Government, which will be found scattered throughout the budget, have had to be altered with reference to the proposals of the Financial Relations Committee. More important than any of these is the fact that we have recently gone through a revision of the staff in every department of Government. This revision was made after the departmental budgets were prepared, and in order that we might place the details of the revision under the scrutiny of this Council, we have had to recast each departmental budget. These factors, coupled with the necessity for making a most minute scrutiny of every departmental budget in the search for economies, have imposed such an amount of labour upon the Finance Department that it has been with the greatest difficulty that the budget has been got ready in time at all. It is possible that there may be defects and errors in it and I hope that honourable members of this Council will excuse them. I should have mention that, in view of the reasons I have above given, we have not been able this year to present the larger memorandum known as the Chief Secretary's memorandum. I have introduced the budget in a single and much shorter memorandum for this year, and hereafter we shall have the Committee of Public Accounts which will, in the course of the year, acquire familiarity with the accounts, and I propose before introducing another budget to ask them what form it would be most convenient to the Members of the Council to have the budget presented in.

"To come now to the question of our resources and the way in which we propose to spend them, it is hardly necessary for me to remind this Council of the division between the Imperial and Provincial Governments, which gives the former the realisations from customs, income-tax, salt and opium, while the rest goes to the Provincial Government. I propose in the following remarks to adhere, as far as possible, to that division and not to go back to the old system of divided funds, happily now at an end.

"It will be observed that the Government of India's taxes are to a very large extent the rich man's taxes, and they are very properly the taxes that have been increased to cover the cost of the war and of the trade which has followed the war. The import tariff was reintroduced in 1894 on a 5 per cent basis and increased to a 7½ per cent basis in 1910. It has now been increased to an 11 per cent basis, with the addition of heavy taxation on luxuries. The man who is going to pay for the Government of India's necessities in the coming year is the man who rides in luxurious motor-cars, smokes fine imported cigarettes and drinks champagne. The income-tax was definitely raised from the old 5-pie basis to a 12-pie basis in 1918 and is now raised to a 16-pie basis, in addition to which there is the super-tax. On the other hand, the salt tax, which is a poor man's tax, was reduced from Rs. 2-8-0 to Rs. 2 in 1901, to Rs. 1-8-0 in 1903 and to Rs. 1 in 1907, and though it had to be raised on account of the war, it was raised only by 4 annas in 1916. The total yield of these Imperial taxes in this Presidency, which amounted to 215 lakhs in 1911-12, is expected to amount to 515 lakhs in 1920-21. Owing to the increase just made in the rates, an estimate of what we have to pay to the Government of India for 1921-22 has not been arrived at.

"The Provincial resources are derived partly from taxes, partly from returns on capital invested and partly from payments for services rendered,

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What is remarkable about the Provincial taxes is that, except in the case of Excise, there has been, with the exception of a small increase in the stamp duties on transfer certificates, no increase in the rate of taxation for the last thirty or more years. The land revenue has expanded with the rise of price of agricultural produce and the stamp revenue with the growth of litigation and of business. Receipts from Registration have grown with the increasing popularity of the department, those from Forests with the adoption of a more forward policy of exploitation. In the case of Irrigation we have altogether a sum of 9 crores invested and the yield gives us a general return of 4½ per cent. The one item in which there has been a deliberate, continual and remarkable increase of rate is the Excise, which from 30 per cent of the land revenue thirty years ago is now equal to 90 per cent of it, and has increased from 121 to 266 lakhs. Members of the Council will find in paragraph 3 of the memorandum a table showing what would have been the yield of the sources of revenue now made over to the Provincial Government if the present division of taxation had been in force 20 years ago, 30 years ago and 40 years ago, and what is expected to be the yield in the year to come. It will be seen from this table that the Provincial resources here, as I have said, with no substantial increase in taxation, except in the case of Excise, grown from 67½ lakhs to an estimated figure of 1,830 lakhs, and members who remember how even as late as 1901-02 our whole budget for expenditure did not exceed 338 lakhs, will realize what a very large expansion in our resources we owe to the abolition of the Provincial contracts and to the introduction of the Reforms.

* Another feature of the Reforms which has in a way increased the resources of the Local Government is the grant of permission to borrow, subject to the orders of the Government of India. We propose to take advantage of this permission this year, but, owing to the stringency of the money market and to the hesitancy of the Government of India themselves, it has not been possible to do so to the extent to which we expected. The Government were advised that it would not be possible for them to raise money until July or August and that, if they went to the market then, they would have to do so immediately after the raising of a large Government of India loan; nor were the Government of India prepared to guarantee that they would be allowed to offer at high a rate of interest as was locally thought to be necessary. In these circumstances, we asked the Government of India to assist us by embodying our provincial loan in the Government of India loan. The Government of India have consented to this, subject to a limitation of the amount to be raised on our behalf to 70 lakhs. This amount will be lent at one-half per cent in advance of whatever rate is paid for the Government of India loan and will be repayable by the Local Government in equal payments spread over fifteen years. The charges for interest will not commence to run till the 1st April 1922. Another advantage of our sharing in the Government of India loan is that we shall be able to get the use of the money from April onwards, whereas if we raised our own loan, we could not get it till the latter half of the year.

* In this connection it may be useful very briefly to refer to the question of the resources of the local bodies. The chief feature of the report of the Committee on the adjustment of Provincial to Local Finance is the recommendation that the main basis of grants should be a share of the payment for services rendered. The committee have also recommended the establishment of something in the nature of a local loans fund. This is a matter upon which they consider that expert

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advice is needed, and they have not been able to work out the details. Meanwhile, however, orders have been issued in regard to the suspension of the balances of grants given for works in respect of which no commitments have been made and these sums will be added to the opening balance, subject to an understanding that in dealing with these preferences will be given to demands from the Ministry of Local Self-Government. At the same time it is hoped that, as the Imperial Bank extends its branches to a number of places in the Presidency, the facilities for dealing with the funds of local bodies as a business bank will be increased, and that there will arise in a short time out of these facilities means for making available for loans to other local bodies such funds as would under present conditions be invested in Government securities.

“Owing to the change of system from divided funds to the new division of revenue it is difficult to present a clear comparison of the figures of 1920-21 and 1931-32. On the old basis, we opened the year 1930-31 with a sum of 208 lakhs in hand; we received a sum of 978 lakhs; we expect to spend a sum of 1,151 lakhs and to have a balance in hand at the end of the year of a sum of 31 lakhs. In 1921-22 we open with this sum of 31 lakhs and expect to receive a gross revenue of 1,434 lakhs, of which a sum of 345 lakhs goes to the Government of India, leaving a sum of 1,087 lakhs, out of which we propose to spend a sum of 1,382 lakhs and to retain in balance a sum of 85 lakhs. These figures do not take into account the loan of 70 lakhs from the Government of India and the expenditure therefrom.

“To come now to the expenditure side of the budget: as I have indicated, up to and, of course, during the war the Government of Madras were largely parsimonious. Our total expenditure under the old heads of revenue and expenditure amounted in 1921-22 to 225 lakhs, in 1930-32 to 228 lakhs and in 1931-32 to 672 lakhs. When it fell to me to open the debate on the budget for 1932-33, the first after the war, with an amount of 981 lakhs set down for our expenditure I was able to say that it was the largest budget on both sides of the account ever presented to this Council. When we faced the budget for 1930-31, we had a hope in front of us of starting the Reforms with 14 crores to spend and a steady expansion of over that sum to follow, and we decided, after careful consideration with the Finance Committee, to bridge the gap between the 981 lakhs of 1930-31 and the much larger figure expected in 1932-33 by adding 150 lakhs out of the balances that had been accumulated during the war to the 974 lakhs revenue of the year. We therefore estimated not only for normal advances in the established services but also for several new developments, most of which had been under consideration for many years past.

“Before touching on these new developments I should like to give the Council a few figures of the increases that have occurred in the established services in the last ten years. The only department which shows an increase of less than 50 per cent is Land Revenue, followed by Forests, Stamps, Registration, Excise and Jails, with increases varying from 65 to 102 per cent. Police shows an advance of 122 per cent, the actual increase in the pay of constables being, as will be seen from the table in paragraph 19 of the printed memorandum, increased by 100 per cent. Under General Administration, which includes the charges for the Reforms and for this Council, there is an increase of 152 per cent. Under Medical, the increase rises to 205 per cent and under Education to 248 per cent. The largest increase of all is in the new departments, in which case it is hardly fair to reduce percentages. The expenditure on Agriculture has advanced in ten years from 6 lakhs to 22 lakhs and that on Industries from 1 lakh to 25 lakhs.

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"The new services embarked upon in the year which is coming to a close were very briefly the following:—Under Industries a great step forward was taken by the establishment of a district staff consisting of five officers as well as by the employment of an Industrial Engineer. This will, it is hoped, form the nucleus of a regular organisation on the basis of that recommended by the Industrial Commission. In Co-operation a largely increased staff was employed with the declared intention of enrolling not less than 4,500 new societies within the next few years. Under Forest, exploitation operations were begun in the Channai Nayar forests. The important changes in Local Self-Government were the passing of the Town Planning Bill, which has been followed by proposals for extensive town-planning operations in Madras and elsewhere, and in the taking over by the Provincial Government of responsibility for trunk roads at a cost of 16 lakhs per annum. Another important factor in the question of communications was the inquiries set going in the matter of harbours. The report of Messrs. Sir John Wolfe Barry, Lyde and Partners on the ports of the Presidency, was received in the year and the services were secured of a harbour engineer, who has since been engaged on detailed working out of schemes for the improvement of the important harbours of Tuticorin and Cochin. Under Administration of Justice we were at last able to render permanent 22 out of the many courts which have so long been on a temporary basis. In the Agency tracts a new policy of development was instituted by dividing them up on a language basis and placing them under the control of a Commissioner of long Agency experience. The Labour Department was largely engaged with industrial disputes, but a good deal of work for the depressed classes was also done. The Publicity Department, which was instituted in 1919, proved its usefulness and established itself in the confidence of its honorary correspondents who became more numerous every week.

"The year had hardly opened, however, before it became obvious that very large realignments would be necessary owing to the general revision of salaries which was in progress. And here I should like to remind the House, with reference to the remark of the Committee that has just sat, that they deplore our failure to hold up all revisions until that relating to the subordinate services had been dealt with, that by the time the financial year 1921-22 had commenced we were already committed in respect of revisions which had been dealt with for India as a whole by the Secretary of State and had made a provision of 24 lakhs for them in the budget. In regard to the others, we made, in consultation with the Finance Committee, a provision in a lump sum of 24 lakhs, in addition to the allowances already granted, and if we miscalculated, we did so in good company. As soon as we found out our mistake, we began to make revisions which involved a total reappropriation of 87 lakhs, and this has been responsible for the curtailment of several schemes of development which we had in contemplation. I may here illustrate the crippling effect upon our finances as a whole of the enormous increase in the cost of salaries by saying that our total salary bill between 1913-14 and 1921-22 has risen from 273 lakhs to 556 lakhs.

"Nor is that all. With salaries there have had to be raised also the travelling allowances of all classes of officers, as these in force have been found not to meet the actual expenses of travelling, a fact which is apt to meet upon the village, who applies his carts at a fixed tariff which may be less than what he could secure by hiring them out for other purposes. It is hoped that the increase in the payment to the travelling officers will enable a corresponding increase in the tariff for carts and relieve the pressure which is sometimes complained of upon the village officers who are asked to produce them.

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[The Hon'ble Mr. C. G. Tedhauler]

"To turn now to the expenditure proposed for 1921-22: although, as I have said, what we propose in the main is just to carry on, the expenditure will show an increase over the revised estimate for 1920-21 under every head but three. In the case of two of these, namely, Jails and Stationery, the variation is very small, Rs. 12,500 in one case and Rs. 4,928 in the other. The other head is that of Public Health, and the only reason for the decrease in that case is that, in accordance with the recommendations of the Financial Relations Committee, we propose hereafter to pay contributions in acres instead of in advance. The following are some of the increases provided for in between the revised estimate for 1920-21 and the budget for 1921-22:—

	Revised estimate for 1920-21 in lakhs.	Budget estimate for 1921-22 in lakhs.
Land Revenue	191	200
Railways	27	34
Forest	47	56
General Administration	24	31
Administration of Justice	122	129
Police	179	191
Education	137	158
Medical	43	56
Religion	23	32
Agriculture	15	26
Industries	119	143
Civil Works	11	25
Famine Relief and Insurance	40	44
Superannuation and Pensions		

"In regard to Civil Works I should say that the last year's estimate was 144 lakhs: we had to cut it down to 119 in order to provide for salaries. It should also be noted that a large part of the 143 lakhs provided for 1921-22 is loan money and not revenue.

"The main items of new expenditure will be found detailed in the memorandum and I will perhaps be sufficient here to give a brief catalogue. Under Forests provision is made for the Bandikhotha new mill. The head General Administration includes 8-18 lakhs for a fourth Member of Council and three Ministers and three Council Secretaries, 1-28 for the President of the Council and his Secretary and office and the shorthand writers, and 1-20 for travelling allowances for members. In addition to this, an expenditure of 2 lakhs has been imposed newly upon this Government on account of the pay of the Military Secretary, Aide-de-Camp and the bodyguard of His Excellency the Governor. The institution of the Agency Division is an important change, but does not impose any very large increase in expenditure owing to the fact that reductions have been made in the staff of the districts from which the Agency was previously controlled. After prolonged correspondence the Government of India have agreed to hand over the Lawrence Memorial School at Lovedale with an assignment to meet the cost. The Government have accepted the resolution of the Council regarding the remission of the contributions which local bodies agreed to pay for the maintenance of headquarters hospitals when they handed over the hospitals to the Government, which in consequence will bear the full expenditure of 9 lakhs on these hospitals. The important change under the head Civil Works is the transfer of a large part of the expenditure, which is of the nature of permanent improvements, to loan funds, thus increasing the amounts

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available for ordinary expenditure. The greatest part of the 70 lakhs which we propose to raise, 35 lakhs, goes to finance relief.

* Perhaps the most serious problem of all these facing the Government and the Council is that of the pay of schoolmasters. This is a matter which was dealt with by the Select Committee of 1924, and the Government in passing orders on their report gave a temporary subsidy of Rs. 4 a head to enable local bodies to carry on for the current year. They accompanied this with a very distinct warning that the subsidy would not be repeated, and that it was necessary for local bodies to take steps to deal with the situation themselves. To facilitate this, the Government pushed on with the Elementary Education Bill, which enables these bodies to levy a tax for the purpose and enables them to claim from the general tax-payer a sum equivalent to the amount levied from the rate-payer in the shape of cess, in addition to securing the passing of other laws which put it within the power of local boards and municipal councils to improve their finances considerably. They had hoped before the time came for the preparation of the budget to have seen some indication of the action local bodies were taking in the matter and of the direction in which they could assist them, if necessary. No such indication has yet been received, however, and the Government regret that they are quite unable to recommend the placing of the whole responsibility of this enormously increased charge upon the shoulders of the general tax-payer. For the present, they have continued provision for grants and subsidies on the usual basis and for a normal increase in the same. They commend the matter, however, to the very early attention of the local bodies, who are primarily concerned.

* To sum up, the resources available to the Government are enormous in spite of great expansion, as will be seen from their increase by nearly 10 times of revenue in the last thirty years. The expansion in expenditure is very much greater, since what the old Government had to spend in 1861-92 was not 672 lakhs, which would have been available under the new dispensation, but something less than half that sum.

* Even so it has been found possible, not only to expand all the existing services, but to open up the new departments of Co-operation, Agriculture, Industries and Fisheries without imposing any addition to these taxes except the addition to the Excise. Meanwhile the Imperial Government propose to take from us our share of the taxes which are common to all India and which would on the new basis show an advance from 218 lakhs to 518 lakhs in the last ten years. There is no doubt that the new taxes on income have been burdensome, but they are a small price to pay for the protection received during the war, while the total taxation as compared with the 27 per cent on income that is being taken in England is insignificant. There is no doubt also that the increase in the price of rice has caused much hardship, but, while it is doubtful if this is comparable with the hardship suffered in the countries more directly engaged in the war, we must remember that we have been saved by the Government of India from the full effect of the world increase, while we also have a distinct ray of hope in the fact that the price has already fallen by 25 per cent. Another very hopeful feature in the speech of the Hon'ble the Finance Member of the Government of India is his statement that one purpose of the imposition of fresh Imperial taxation is to begin to make an end of the subsidies from the Local Governments.

* While, however, the budget thus presented provides for a total increase of expenditure over that of the current year of 136 lakhs from revenue, in addition to 70 lakhs from loans, the Government are conscious that it will not come up to the expectations of Members of this Council, and that mainly because the spirit of the times demands development under almost every head. This is a spirit to

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be encouraged in every possible way, but it is to be feared that there is no escape from the discouraging fact that development has to be paid for. That is a fact which was fully recognised when the Reforms were in embryo and cannot be ignored now that they have come into being.

"It has been urged that retrenchment should go with reform, and on this point the remarks of a newspaper writer on the budget of a sister province are very much to the point. 'Neither this nor any other province', he says, 'could possibly afford to pay adequate wages to their present establishment. In view of the rise in the cost of living, demoralising in turn the substantial increase in the cost of personnel, Government must do what every other business concern has done, overhaul its administrative machinery with a view to economising labour, securing a higher individual output, and thereby finding some compensation for the much higher cost.' He adds further: 'Economy cannot begin and end at the reduction of a few clerks and post-wallahs. It must go right through the machine.' As to this I can only say that the Government have already had special inquiries made regarding the methods available of improving the machinery and have already made several substantial economies. One of these is the provision for a reduction by 15 per cent in the strength of the Police. Other instances might be cited in the reduction in the number of posts (chiefly among personal attendants on officers) and of clerks in the Settlement Department of the Board of Revenue. Again the bifurcation of the Kistna district has been, for the present at any rate, postponed, and inquiries are in progress as to the possibilities of reduction in the numbers of the village staff and the Salt and Excise preventive force. In the coming year it is proposed, under the direct personal guidance of His Excellency the Governor, to continue investigations of the same sort right through the machine. To quote the same writer again, the Government fully recognise that 'the most rigid economy will reduce expenditure by comparatively little, but that the beneficial effect of such economy is less in the same immediately retrenched than in the spirit they produce, which, reacting throughout the administration, effects savings out of all proportion to the actual amount saved under specific heads'. The Madras Administration has had long experience of the practice of parsimony, and if this has been somewhat relaxed in the last two or three years, the Government have no doubt that their officers will respond to the call for economy now as readily as they did in the past.

"While, however, the Government are cordially in favour of retrenchment, they feel that it will be impossible to meet the demands of this Council by that means alone. This is apparent from an examination of the resolutions proposed at the first meeting of the Council. Had all the demands put forward been accepted, at the first meeting of the Council, Had all the demands put forward been accepted, the province would be involved in an increased expenditure of something like 7 crores, or at least 50 per cent of the total sum now provided for the expenditure in the whole Presidency. It must be quite clear that no campaign of economy, however drastic, could by any possibility provide for demands on a scale like this, and it is therefore necessary to see also what can be done to increase the resources of the Government.

"And in examining this aspect of the question, it will obviously be best to examine the possibility of using the powers already given by the legislature before fresh legislation is undertaken. The taxes in respect of which it is possible to impose an increase without legislation are the Excise and the taxes levied by local bodies. In the case of Excise, over a year passes but the Government examine carefully what are the possibilities of increasing the income by raising the duty on country spirits, ghee or opium, or by raising the rate of beer-tax. The rates have been in fact pushed up under these heads to such an extent that they have already

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led to refuse to bid at the auctions, so that a retardation in the growth of the revenue is anticipated on this and other grounds. There remains the possibility of enhancing the local rates, and in this matter, if we make a comparison with the conditions in England, we find that, whereas local bodies in that country are most democratic, the rates are highest, and that the maxima levied in this Presidency are out of all comparison insignificant beside the rates actually levied in numerous municipal and county boroughs in the United Kingdom. It is the local bodies that need development more than anyone else, and they need it for the benefit of local persons who will see to the application of the money collected to proper uses. It is to be hoped that the first step towards finding ways and means for the reforms will be by the local bodies, not only imposing the cesses which they are empowered to impose under the Elementary Education Act, but raising the other rates as far as enable them to increase the pay of their staff and to carry out their programme of development.

"To conclude, Sir, we have just succeeded in making revenue cover expenditure for a year in which the Government of India have been faced with substantial additional taxation while some of our sister provinces have had to budget for heavy deficits. But in order to meet the largely increased charges on account of establishments we have had to make a drastic curtailment of the programme of development. This is a state of affairs that cannot continue, and the first task of the year 1921-22 will be a complete overhauling of the administrative machine with a view to economy and an exploration both by local bodies and by the Government of the possibilities of increasing the resources available. This exploration will commence on Tuesday, Wednesday and Thursday next, when the general criticism of the principles embodied in the budget will be made by Members of the Council. There will then be an adjournment for ten days in order to allow time for an exhaustive examination of the figures and for the preparation of resolutions proposing specific reductions. Notice of these has to be given on or before the 14th instant and the discussion will commence on the 21st and will continue, if necessary, with intervals for Good Friday and Easter Sunday, to the end of the month."

V

RESOLUTIONS ON MATTERS OF GENERAL PUBLIC INTEREST.

Levy of fees on certain lands in Kistna district.

Dewan Bahadur M. RAMACHANDRA RAO PANDIT :—"Mr. President, Sir: the resolution which stands in my name reads as follows:—

"1. That this Council recommends to the Government that the notification No. 151, dated 9th December 1920, published in the "*Kistna District Gazette*" for levying a fee on lands to be included in the apical registers should be cancelled."

"Before I read the notification and explain its general contents, it is perhaps necessary to inform this Council that this matter is not merely of local interest, but that it raises very important questions of principle and of administrative expediency. I would invite therefore the attention of the Honourable Members to a few broad facts relating to the administration of the Godavari and Kistna deltas, before I proceed to deal with the objectionable features of this notification. Honourable Members who have been in the old Council are aware that the various questions relating to the improvement of the administration of these deltas came up from time to time, that the Kistna and Godavari deltas were constructed out of borrowed capital and that they are paying at present 20 to 21 per cent on the capital outlay. These systems have been