C.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	O. No.	Year.			

M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 795 Press ~~Mis.~~

Dated 9 - 4 - 1861.

Not to be folded or roughly handled

Fo. 795 09-4-61.

Proceedings of the Madras Government, Revenue Department, 9th April 1861.

No. 145. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 11th February 1861, No. 774:—

SIR,

1. With reference to paragraphs 3 to 8 of the Order of Government, dated 22d September last, Revenue Department, No. 1,690, I am directed by the Board of Revenue to submit the replies of the Officers whom they consulted on the subject of the amount of second crop water assessment to be levied in the Godavery and Kistna Deltas.

In Cons., 24th September 1860, No. 4,792.

No. 79, from Chief Engineer, 7th, in Cons. 7th January 1860, No. 8,576.
„ 418, „ Director Revenue Settlement, 15th, in Cons. 22d January 1860, No. 113.
„ 6,567, „ Inám Commissioner, 13th, in Cons. 14th December 1860, No. 486.
„ 540, „ Godavery District, 21st, in Cons. 28th January 1861, No. 9, Enclosure A.
„ 6,843, „ Kistna, 21st, in Cons. 26th December 1860, No. 295.
„ 6,494, „ Nellore, 7th, in Cons., 11th December 1860, No. 208.
„ 6,345, „ Kurnool, 30th November, in Cons. 5th December 1860, No. 187.
„ 6,747, „ North Arcot, 20th, in Cons. 22d December 1860, No. 304.
„ 6,603, „ Tanjore, 12th, in Cons. 15th December 1860, No. 404.
„ 19 „ Consulting Engineer for Irrigation Works, 29th December 1860, in Cons. 3d January 1861, No. 105.
„ 6,774, „ Acting District Engineer Kistnah, 17th, in Cons. 24th December 1860, No. 925.
„ 6,775, „ District Engineer, Godavery, 15th, in Cons. 24th December 1860.
„ 6,306, „ Deputy Director Revenue Settlement, dated 28th November, in Cons. 3d December 1860, No. 124.
„ 6,467, „ Deputy Collector of Tanjore, on special duty at Kurnool, 6th, in Cons. 10th December 1860.

2. The subject is so fully discussed in these papers that the Board do not think any good would be gained by their entering in to minute details. They have given the question very careful consideration, and have come to the conclusion that as 3 Rupees is the charge per acre, for the first crop, 2 Rupees is the highest rate which should be levied for the second crop irrigation; that the consolidated rate for both crops, should be $(3+1\frac{1}{2})$ Rupees $4\frac{1}{2}$, and that temporary irrigation for dry crops should be charged $1\frac{1}{2}$ Rupees.

3. In fixing the charge for water from the Annicut, the first point for consideration is its cost to Government. Mr. Newill, the Director of Revenue Settlement, points out that a charge of $1\frac{1}{4}$ Rupees per acre on the actually irrigated area of 1859, would reimburse the outlay with interest and the cost of maintenance of the Godavery works, while 2 Rupees would do the same in respect to the Kistna works, and that ultimately, *i. e.*, when the works are fully completed, 12 and 14 Annas respectively, would suffice for these objects. These calculations, Mr. Newill explains, were based on the supposition that the irrigation would be made thoroughly efficient, an outlay of Rupees 115 lacs being assumed, and were altogether exclusive of receipts from summer irrigation. The Chief Engineer Colonel Horsley, calculates that in the Kistna District one Rupee per acre on the irrigable area would amply suffice to cover the cost of storing water for the second crop.

1st crop... 3 *Rupees.*
2d do. ... 2 „
Consolidated charge. $4\frac{1}{2}$ *Rupees*
Occasional irrigation. $1\frac{1}{2}$ „

4. These calculations are of course merely approximate, but they serve to show that the proposed rates are ample, not merely to reimburse Government for its large outlay, but also to return a liberal profit.

5. The Board advocate a lower charge for the second than for the first crop, because:—

First.—The supply of water is less certain. In some cases there is a deficiency of water; in others the supply is necessarily stopped to admit of the channels being repaired, &c. It is true the cess is remitted if the water is not furnished, but the Ryot loses his labor and seed, for the crop is entirely dependent on artificial irrigation.

Second.—The second crop besides being more precarious is invariably inferior both in quantity and quality to the first. This is universally admitted, and not only does the produce fetch less in the market, but it impoverishes the soil, and the profit realized from the second crop for one year must be diminished by the consequent deterioration of the succeeding first crop of the following one.

Third.—The summer water is intrinsically less valuable, not being charged with the rich silt brought down by the monsoon floods.

6. The consolidated cess of 4½ Rupees for a double crop is proposed merely to simplify matters. The Ryot must have some inducement to incur the extra risk of paying for the water, whether it suits his convenience or not to use it; the advantage to Government is that examinations of the area irrigated, &c., &c., are all obviated. This is well worth the small premium or 8 Annas held out for such arrangements. Moreover the consolidation of the charge will have the effect of giving a priority of claim when water is scarce, and this is of consequence to Ryots who raise such crops as Sugar-cane which needs irrigation all the year round.

7. For temporary irrigation of dry crops, the Board assent to the rate proposed, viz., 1½ Rupees per acre. In the original proposition a higher rate was suggested for irrigation to "isolated" fields, than to those arranged in tracts, on the ground that the former involves special trouble in examination, &c., in fact costs Government more than the latter.

8. The Board gather from Mr. Master's letter (which forms an Enclosure to this) that the average assessment in the Western Delta of the Godavery, where the soil is poorer than in the other parts of the District, the average fixed assessment on the land will be rather higher than Government supposed, viz., Rupees 2-11 instead of 2 Rupees per acre. Supposing the maximum to run even as high as Rupees 5, the charge of 8 Rupees for a single, and 10 for a double crop, or 9½ consolidated for both will still be a moderate assessment, though it will bring in a handsome profit to Government. In instituting a comparison with Districts where the old system of "Nunjah" assessment (combining in one sum the charge for land and water) obtains, it must be recollected that a distinct water cess ignores the fact that different soils are differently affected by irrigation; some being enormously more productive when irrigated, while others are little improved. The "Nunjah" assessments are graduated in recognition of this acknowledged fact, and thus the different soils pay in proportion to the benefits they obtain; the water cess, on the other hand, is charged eqally to all lands, and consequently must be comparatively lower, or the poorer soils will not pay. Hence in these Deltas the more valuable soils will be comparatively undercharged, for the land assessment cannot be varied so as to equalize the burden. It was for this, among other reasons, that the Board originally deprecated a distinct water cess when it was understood that it would be optional with the people from year to year to take or decline water, instead of their being as now obliged to continue having it when once taken.

9. The Board will report separately on paragraph 4 of the Order of Government under acknowledgment.

No. 146. ORDER THEREON, 9th April 1861, No. 795.

1. In the Order of September 22nd 1860, No. 1,690, paragraphs 3 to 8, the Government considered the question of the rate of the water tax to be imposed on second crops in the Kistna and Godavery Deltas.

2. For reasons stated, they regarded the rate proposed by the Board of Revenue as too low. That rate was 1½ Rupee an acre, to be reduced to one Rupee when compounded for on a whole tract. The Government noticed (paragraphs 3 and 4) that this was far less than is paid elsewhere; and they objected (paragraph 5) to a proposal which would so unduly lighten taxation in these highly favored Deltas. They noticed also (paragraph 6) that a copious supply of water for second crop would require special and costly works, and that the low rate proposed would lessen the inducement to create those works. On the whole, they expressed the opinion that three Rupees an acre would not be too much. Lastly, in paragraph 7, they met the arguments that the second crop takes less water than the first, and that it exhausts the soil.

3. For the reasons thus briefly stated, the Government referred the subject back to the Board of Revenue, with instructions to report further upon it, after consulting the various local Officers, both Revenue and Engineer, best qualified to form an opinion. The names of several Officers to be so consulted were given in the Order.

4. The present letter is a reply to that Order. The Board send up the answers of fourteen Officers whom they, addressed on the subject, with an enclosure from another Officer, making altogether fifteen opinions; but they hardly notice the contents of those letters. They state

that they have carefully considered the subject; and they now propose two Rupees an acre as the general charge for second crop; and 1½ Rupees where the rate is compounded for, *i. e.*, a consolidated rate of 4½ Rupees for two crops: dry crops to pay 1½ Rupees an acre. These rates are slightly higher than those formerly advocated by the Board.

5. In support of this recommendation, they say, 1st, that the rates proposed are sufficient to reimburse the cost of the irrigation works, with a liberal profit.

2nd. As reasons for charging less for the second crop than for the first, they say that the supply is more uncertain; that the second crop is worth less than the first; that two crops injure the soil, and that summer water is less fertilizing than monsoon water.

* *Inam Commissioner.*
Collector North Arcot.
Do. Kurnool.
Do. Kistna.
Captain Rundall.
Ag. District Engineer, Godavery.
Do. do. do. Kistna.

6. The opinions of the Officers consulted by the Board vary, as was to be expected. Seven of the fifteen, as in the margin,* are in favor of the Government plan of imposing the full rate of three Rupees. Some of the number consider that the land would well bear a charge of Rupees 3½ for each crop. Captain Rundall gives the value of the second crop as ascertained by him when District Engineer of the Godavery. The least remunerative of all the kinds of crop raised yields, he says, 12 Rupees an acre; and three Rupees would be only 25 per cent. of that.

7. Of the remaining eight Officers, Mr. Dykes, Collector of Nellore, advocates a totally new system, viz., he proposes to sell the summer water by auction at the beginning of the season. One or two of the answers are rather beside the question; the Chief Engineer proposes a rate of 2½ Rupees the acre; while the remainder are in favor either of the rate formerly proposed by the Board, or of that which they now advocate. The Collector of the Godavery is for the latter, viz., two Rupees an acre.

8. On the whole it appears to the Government that the balance of opinion is decidedly in favor of the three Rupees rate.

9. For the reasons stated in the Order of 22nd September 1860, above quoted, and with reference to the actual value of the crop, the Government continue of opinion that the rate of three Rupees an acre may be safely imposed. And there is another consideration which makes them think it desirable that no lower rate should be fixed. Summer water in the Deltas is limited in quantity especially in the Kistna; and it is desirable that it should be reserved for the best lands and the more valuable crops, such as sugar-cane. The rate of three Rupees would effect this; but at a lower charge, the water would be taken for the poorer soils, and the supply would fail for the sugar-cane, &c. This consideration is noticed in some of the letters now before Government, by Mr. Taylor, by the Collector of the Kistna, and by Mr. Dykes; it is in fact the chief motive to the last named Officer's novel proposal.

10. Even charging the full rate of three Rupees for the second crop, the whole charge on the land will be extremely moderate. Assuming that the land assessment of two crop land will range from two Rupees an acre to four Rupees, then the entire charge for two crops will be from eight to ten Rupees an acre. These rates, as the highest, not the average, are lighter, perhaps, than those in any other Districts; and yet these Deltas possess advantages, in the richness of the soil, and the water carriage available, which no other District can show.

11. The Governor in Council resolves, therefore, to fix three Rupees an acre as the water rate to be charged for second crop on Nanja land in the Godavery and Kistna Deltas; and the same will be the rate for rice or other fully irrigated product on dry land. Sugar-cane, plantain gardens, betel, and other products which are on the ground for the time of two crops, to pay six Rupees an acre. Temporary irrigation of dry crop on dry land, to be charged 1½ Rupee an acre. Irrigation of this kind for second crop will probably be rare.

12. But the charge for the two crops may be reduced to five Rupees in cases where the holder of a piece of land engages to pay at that rate for a term of years or permanently, except on the occurrence of a total failure of water. In such cases the term of years shall not be less

than five; and if the composition is made without limit as to time, one clear year's not discontinuance shall be necessary.

13. The Board of Revenue will be requested to submit for approval a revised Ru Rules to the foregoing effect, in place of Rules 3 and 4 of the original draft.

As respects temporary or occasional irrigation of dry crops, it will be sufficie add the words, "either for first or second crop," to Rule 5 as it now stands in the Or. September 22nd.

14. One remark may be added on an incidental point. Sheshaya of the Inám Commi whose opinion is submitted by Mr. Taylor, assumes in his letter that a late crop gro land which has lain fallow during the early part of the year will pay the second crop rate. however is a mistake; the correct rule is that if only one crop is raised in a year, on a piece of land, it pays as the first crop, no matter at what season planted.

(Signed) J. D. BOURDILLON,
Secretary to Governm

Godavery District,
Collectors Office,
Dowlaiswarum 21st January 186

No 9

From,

A. Purvis Esquire,
Collector of the Godavery District.

To,

J. D. Sim Esquire,
Secretary to the Board of Revenue
Fort Saint George,

Sir,

I have the honor to acknowledge the receipt of the Extract from the Proceedings of the Board of Revenue of the 25th October last calling for my opinion on the question of the amount and form of the charge for water on a second crop in the Godavery and Kistna Deltas and for a report of what has been done towards levying the water rate under the order of Government of the 7th December 1859.

2. Under Rule III it has been proposed to levy a consolidated water rate of 4 Rupees per acre on all lands fully supplied with water for a second crop of any description in addition to the single paddy crop, to be paid, except in case of failure of the water supply whether a second crop be raised or not.

3 I am of opinion that a separate rate for the second crop when raised is to be preferred to the consolidated rate. considerable difficulty will, if I mistake not, be experienced in

defining

defining the two crops tracts. It frequently happens that the closing of a canal for repairs in the summer season is necessary, when of course the lands under it are without water. The supply of water for the second crop in particular varies greatly with the season. It is true that 1 Rupee of the 4 is proposed to be remitted should there be a failure of water, but it appears to me a more simple arrangement to assess the land actually irrigated for a second crop.

4. As regards the rate to be charged for the second crop irrigation, I am, after giving full consideration to the subject, of opinion that 2 Rupees per acre will be a fair charge for a fully irrigated second crop of paddy. It is true that the supply of water available for the second crop cannot be much increased except at a considerable outlay, and I believe that the summer crops, which of course never benefits from the local rains, takes very nearly, if not quite as much water as a first crop, notwithstanding it is of more rapid growth, but the yield is not so large and the grain produced is of a very inferior description. It is never in demand for the European markets. I am satisfied that a higher rate than the one I have named would act as a serious check on second crop cultivation in the Godaviery Delta. I would venture to remark that although the Director of Revenue Settlement, as observed by Government, expected the land assessment to average 2 Rupees per acre, the average of the rates proposed by the Deputy Director in his report on the proposed

proposed settlement of the Western Delta, which I have lately seen, is, excluding the valuable lunka lands, Rs. 2-11-3 per acre.

5 It is a question whether a some what lower rate ought not to be fixed for so called dry crops watered in the summer season, such as gingily oil seed, which is cultivated to a considerable ecctent in some parts of the Delta. This crop requires a very much smaller quantity of water, and it is for this reason desirable to encourage the cultivation of it in preference to paddy in the summer. On these grounds I would fix Rs. 1-8 as a per acre as the rate to be paid for dry crops watered.

× × × ×

(A true Extract)

S. V. Sau

Secretary.

CR

Copies of the replies of the Officers whom the Board of Rev: consulted on the subject of the amount of the second Crop water assessment in the Godavery and Kristna districts.

The Inam Commissioner

13th Dec: 1860.

The new settlement being made on the principle of a permanent land assessment and a separate charge for water, the demand for the irrigation of the second crop ought not to include any portion of the land tax. The amount of the second crop charge should on the one hand be low enough to induce the ryot to use the Govt water and, on the other, high enough to remunerate Govt for the cost of the work. I was at first of opinion that the low rate proposed by Mr Neville and the Board should be adopted; but on reconsideration concurs in the view taken by Govt. that Rs 3 an acre will not be too high a charge. Admits the arguments of inferiority and scantiness of a second crop. The smaller supply of water required and the ill effects of a second crop

Copies of a Letter & Enclosure
dated 22nd May 1861 &c.

Enclosure No 4 in a letter from the Secretary to the Board of Revenue to Govt Revenue Department dated 11th February 1861 No 73/14

No 385/A.

Letter from the Collector of the Godavery District to the Secretary to the Board of Revenue dated 21st January 1861. No 9. reporting result of Experiments

on the first crop of the next year.
but still thinks that the full water
rate should be charged. Besides
the arguments adduced by the Govt.
he is induced to adopt this view
by the consideration that with a very
light land tax the high water rate
will equalize the pressure of the assess-
ment or rather adapt it to the varying
capabilities and irrigable properties
of the soils. It will be a prohibitory
rate as regards lands of the ordinary
description. But where the ryot can
calculate on a profitable return
it will not deter him from attempt-
ing to grow a second crop

S. Sharmaraya Mudaliar
Inam Commissioner
Was employed for a considerable
period in the Godavery dist. advocates
a charge for water on the second crop
at the rate of half the combined
assessment on the first crop as in
the other dists. of the Presy.

A Seshagiya. Inam Commr.
19 Oct 1860.

A "second crop" is either the
second produce of the same ground
in one season or the after crop raised

on lands left fallow during the regular
agricultural season: both are of four
months duration; but there is a material
difference in the out-turn, and conse-
quently in the relative value of rates to
the crops. The latter description is pre-
ferred as less injurious to the soil
and more productive. In some cases of this kind
the full water rate would not be
burdensome; but on all second crops
properly so called the produce of
which is decidedly inferior and im-
poverishes the soil, it would press
heavily. I am of opinion that the second
crop charge ought not, as a general
rule, to exceed the half (Rs 1 1/2) of
the full water charge. In the case
of "after-crops, it might be Rs two.
The object of Govt is to utilize their
surplus waters. A high charge would
prevent the ryot from making use of
it and the result would be a dead
loss to Govt. On the principle of claim-
ing in other districts, Rs 2 1/2 is all
that can be demanded on a second
crop. Making allowances for the uncer-
tainties of a second crop, I think that
the maximum charge for waters should
not exceed Rs 2. The general rate being
Rs 1 1/2 per acre.

4

The Director of Rev: Settlement
15 Jany 1861.

In the consideration of the subject, the principles on which a water rate is based must be kept in view. viz: the cost to Govt: of the supply of water and the general increased value given to land by its application for irrigation. With respect to the former, is of opinion that the calculations on which the sanctioned water rate for the first crop - viz Rs 3 an acre - were based included the entire eventual expenditure for the Godavery and Kristna deltas. and it ought not therefore to influence the consideration of the present question as regards the increase value of the land grown with a second crop. it must be remembered that the out-turn is always inferior in quality & quantity to the first growth. and consequently yields a smaller money return. It is besides for more precarious. further a second crop has a deteriorating effect on the first or regular produce of the following year. these facts call for a more moderate assessment on the second crop. thinks that the rate should be

2/

be fixed at fifty per cent below the full water assessment of Rs 3 an acre as originally proposed by him & approved by both the Govt: and the Secy: of State[b]: but if a higher rate should be determined upon, he wants to deprecate the charge being raised higher than Rs 1½ for tracts always chargeable with at annual examination.

[a] Or: 12 Mar: 1858 N° 329 p 33.
[b] Desp 15 Dec: 58. para 11 N 12

The Ag: Collector of N. Arcot
20 Dec: 1860 N° 304.

5

I be the better able to offer an opinion he has discussed the question in conference with some of the more intelligent and enterprising landowners and farmers of the dist. first and second crops are generally 3½ 4 four months respectively on the ground. and owing to the greater evaporation during the hot season; require nearly the same quantity of water; the yield of the latter however does not generally exceed ¾ of the former in grain & ½ in straw. Judging from the high rates cheerfully paid in his dist. on second crops - and considering the superior capabilities of the soil in the two deltas. is disposed to think that Rs 3 an acre, as suggested by Govt, would not be too high

The Ag. Coll. of Kurnool

31 Nov: 1886 N° 187.

Considers that the facts stated by the Govt: in favor of a full water rate for a second crop are undeniable. Such a crop requires as much if not more water than a first crop & the value, if successful, is quite equal, in Kellne & Kurnool at least, to that of the first. Success however is always precarious: hence, probably the practice of charging one half of the first crop assessment. Believes that the average worth of second crop produce may fairly be set down at Rs 20 an acre under proper cultivation. The only extra expense to the ryot is the provision of manure - and in some cases hired labor. So therefore of opinion that the water rate for both crops should be the same. Deprecates a consolidated rate as it would lead only to exhaustive cultivation, poor crops and an impoverished soil. It should be left entirely to the option of the cultivator to raise a second crop or not.

The Coll: of Nellore

7 Dec: 1886 N° 208

The proposition before Govt: is to continue in the delta the system of charging for the water according to the area irrigated - a system which has been found objectionable in every respect - and is now, by reason of the greatly increased area of the taluqs almost impracticable - to abolish it entirely, and dispose of the surplus waters by public auction to the highest bidder leaving the renters to make their own arrangements with the ryots - & thus realize the greatest ease of Govt. with, at once, the least possible trouble & interference with the cultivators. Where such a course is impossible, the water might be kept in Anani and the charge realized with reference to the number of fields irrigated and the crops grown - believes, however, that wherever second crop cultivation can be carried on successfully, they would be no lack of renters & consequently as desirable - in adopting the public auction system wherever the people

understand its advantages. Should his suggestion be adopted it would be unnecessary to consider the difficult question of "amount" - and as to ~~how far~~ the interests of the ryots, the matter would be settled by themselves & the renters.

The Coll. of Tanjore
12th Dec: 1860 No 2024.

Shows that under the Govt: suggestion of a full water rate for the second crop. the more valuable lands would pay actually less than they would under the present practice of charging ~~for the second~~ half the ordinary Nanja assessment of the first crop. In these cases he would adopt the Govt suggestion - or. if the charge is the consolidated & payable in all seasons. fix the second crop charge at two-thirds of the first. Lands in the lower classes would generally be incapable of yielding two crops permanently & would fall under Rule IV. i.e pay on behalf of the first crop rate for

P Rajunath Rau
Dy Coll of Tanjore - 6 Dec 60

Is of opinion that the cultivation of second crops should be discouraged rather than otherwise. Having considered the question of the water rate for a second crop in all its bearings. he thinks it would not be fair to induce the ryot, by the offer of a low consolidated rate, to incur the risk attending such a crop - nor just to make the same charge for a second as for the first crop. he would leave the ryot free to do as he pleases. and have the Govt: unfettered by any engagement to supply the requisite quantity of water for a second crop. Surplus water may be taken for such a purpose. if so taken. a charge to be made first at the rate of two-thirds of the water charge for the first crop. Ryot should be required to given previous notice of his intention to cultivate a second crop & of the depth to which accustomed time that for want of water it has failed the additional tax should be remitted

The Dy: Coll: Kistna dist-
21 Dec: 1865 N°295.

Second crops, properly so called, are not at present grown in his dist, he has therefore no data whereon to ground an opinion. The water in the rivers during the hot season is not sufficient for a general second crop to obtain the necessary supply, works must be specially constructed, probably at a very great cost. Thinks that the waters rate should be the same as for first crop - viz 3 Rs. an acre to prevent waste & the application of the waters to any but really profitable cultivation. Would not have a consolidated rate until the limits & the times cultivated could be every year defined by experience, as different rates would, under present circumstances, cause confusion. Thinks that an exceptional rate of Rs 4 or 5 an acre should be charged in the cases of Sugar cane & garden cultivation. In the event of scarcity of waters such lands should have preference of ordinary second crop lands.

4

The Coll. of the Godavery dist
21 January 1866 N°9

Is of opinion that a separate rate for the second crop when raised is to be preferred to the consolidated rate, by reason of the difficulties experienced in defining the two crop tracts. Has given full consideration to the subject of the charge for second crop irrigation - and thinks that two Rupees an acre would be fair. For all this about the same quantity of water would be required as for the first crop. The yield is not so large and the produce is of a very inferior description. Is inclined to think that a higher rate than two Rs would act as a serious check on second crop cultivation in the Godavery delta. On dry crops watered in the summer season the rate might be lower. Proposes 1½ R per acre. They require less water, and for this reason he would encourage such cultivation in preference to summer paddy.

The Chief Engineer
7th May 1866 N° 8576.

His experience confirms

the view taken of the case by Supt. Be. leaves that in the Trichinopoly districts to charge for a second crop, half the nanja assessment: which, in Such D. the highest assessed of those distts makes the demand on two crop land nearly Rs 9 an acre or Rs 3 in excess of the rate proposed for the two deltas. Thinks that the latter could well bear a higher rate than that proposed by the Board - and that the second crop charge should be, as in other districts, half the ordinary nanja assessment. Shows that one Rupee an acre would amply cover the cost of storing water for the second crop. But considering the benefit the ryot would derive from such additional cultivation thinks Rs 2½ an acre - or half that of the first crop would be too much to charge - and this rate leis of opinion ought also to be made on lands occasionally cultivated with a second crop.

The Consulting Engr. for the Irrigation & Canal Company

29th Dec. 1860 No 105.

Is of opinion that the proposed rate of one Rupee an acre for a second crop grown on two crop land is disproportionate to the benefit conferred. On Rajahmundry Garden produce brings from Rs 50 to 80 an acre, and the effect of the irrigation was the extensive cultivation of such produce as second crop. Salem - the least remunerative of the several kinds of paddy is worth 12 Rs an acre. ~~Coimbatore the cost~~ ~~to ryot~~ The charge for water to a summer crop should be Rs 3½ per acre, putting the other expenses of cultivation down at Rs 3½ per acre, the entire cost would be Rs 7 an acre - thus leaving the ryot a profit of Rs 5 in the case of per paddy & ten times that amount for Garden produce. Ten Rs an acre on two crop land would be light in the two deltas. He found some ryots in Kurnool paying Rs 20 per acre for water.

The District Engr. Godavery
15 Dec 1860 No 1424.

After an attentive perusal of the Proc. of Govt. is of opinion that Rs 3 an acre would not be too high in the Godavery delta for a second crop. especially as this in commutation would reduce the land assessment.

The Asst. Dist. Engr. Kristna.
17 Dec: 1860 No 925.

Thinks that it may fairly be assumed that the rates for a second crop:-

1 Is equal in quantity to that required for a first crop
2. Costs the state more - and
3 Is worth nearly as much to the ryot

As to the inferiority & uncertainty of the second crop - that is the ryots affair. Rs 3/2 per acre has not checked second crop cultivation in the Delta. There is therefore no reason why in the Godavery & Kristna delta the

The water rate for a second crop should be less than the rate (Rupees 3) fixed for the first crop.-

Fort J
Feby 17.

Pieces

Second Crop
Water rate in
the Godavery and
Kistna Deltas.

Rev Circ 155/61

1

Memorandum

1 In the order of September 23
1860 No 1690 Paras 3 to 8, the Government
had under consideration the question
of the rate to be imposed on second
crops in the Kistna and Godavery
Deltas

2 For reasons stated they re-
-garded the rate proposed by the Board
of Revenue as too low. That rate
was 1½ Rupee an acre, to be reduced
to one Rupee when compounded for on
a whole tract. The Government noticed
(Para 3 and 4) that this was far
less than is paid elsewhere; and
they objected (Para 5) to a proposal
which would so unduly lighten taxation
in

in these highly favored Deltas. They noticed also (Para 6) that a copious supply of water for second crops would require special and costly works, and that the low rate proposed would make it hardly worth while to create those works. On the whole they expressed the opinion that 3 Rupees an acre would not be too much. Lastly in Para 7, they met the arguments that the second crop takes less water than the first, and that it exhausts the soil.—

3 For the reasons thus briefly stated, the Government referred the subject back to the Board of Revenue with instructions to report further upon it, after consulting the various local Officers, both Revenue and Engineer, best qualified to form an opinion.— The names of several Officers to be so consulted were given in the order.

4. The present letter is a reply

reply to that order.— The Board send up the answers of fourteen Officers whom they addressed on the subject with an enclosure from another Officer, making altogether fifteen opinions†; but they hardly notice the contents of those letters. They state that they have carefully considered the subject, and now propose 2 rupees an acre as the general charge for second crops, and 1½ Rupees where the rate is compounded for, i.e. a consolidated rate of 4½ Rupees for two crops, dry crops to pay 1½ Rupee an acre. These rates it will be seen are slightly higher than those formerly advocated by the Board.

5. In support of this recommendation they say.

1st that the rates proposed are sufficient to reimburse the cost of the irrigation works, with a liberal profit.

† An abstract of these replies is among the papers circulated.

2nd As reasons for charging less for the second crop than for the first, they say that the supply is more uncertain; that the second crop is worth less than the first; that two crops injure the soil, and that summer water is less fertilizing than monsoon water.

6. The opinions of the Officers consulted by the Board vary, as was to be expected. Seven of the fifteen, as in the margin, are in favor of the Government plan of imposing the full rate of 3 Rupees. Some of the number consider that the land would well bear a charge of Rupees 3½ for each crop. Captain Rundall gives the value of the crop as ascertained by him when District Engineer of the Godavery.

7. Of the remaining eight Officers, Mr. Dykes Collector of Nellore advocates a totally new system, viz. to

× Messrs Commissioner Collector, North Arcot
Collector, Tanjore
Collector, Kistna
Captain Rundall
District Engineer Godavery
Acting District Engineer Kistna

† The least remunerative of all the cases yields 12 Rupees an acre; & 3 Rupees would be 25 per cent. of this.

viz. he proposes to sell the summer water by auction at the beginning of the season. One or two of the answers are rather beside the question. The Chief Engineer proposes a rate of 2½ Rupees the acre, while the remainder are in favor either of the rate formerly proposed by the Board, or of that which they now advocate. The Collector of the Godavery is for the latter, viz. 2 Rupees an acre.

8. On the whole I think it may fairly be said that the balance of testimony, reckoning quality as well as mere numbers, is decidedly in favor of the 3 rupees rate.

9. My own opinion to the same effect remains unchanged. For the reasons stated in the Government order, and with reference to the

actual

detund value of the Crop, I think the
rate of 3 Rupees an acre may be
safely imposed. Next there is another
consideration which makes me think
it very desirable that no lower rate
should be fixed. Summer water in
the Delta is very limited in quantity especially
in the Kistna; it is desirable that
it should be reserved for the best lands
and the more valuable crops, such
as Sugar cane. The rate of 3 Rupees
would effect this; but at a lower
charge, the water would be taken
by many for poorer soils, and the
supply would fail for the sugar cane.
This consideration is noticed
in terms of the letters now before Govt.
of the Kistna, and by Mr Taylor, by the Collector
by Mr Sykes,
being in fact the chief motive to his
more unpractical proposals—
Even charging the full
rate

rate of 3 Rupees for the second crop,
the whole charge on the land would
be extremely moderate. Assuming
that the land assessment of two
crop lands would range from 2 Rupees
an acre to 4 Rupees, then the en-
tire charge for two crops would be
from 8 to 10 Rupees an acre. These
rates, as the highest, not the average,
are lighter I believe than can be
found any where else; and yet
these Delta possess advantages in
the richness of the soil, and the
water carriage available, which no
other District can show.

11. I will only add one
remark on an incidental point.
Sheshaya assumes in his letter that
a late crop grown on land which
has been fallow during the early
part of the year will pay the
2d. crop rate. This however is a
mistake

Note. According to Mr Newill's scale for the Western Delta of the Godavery there will be scarcely any lands assessed at more than 4 Rs an acre.

mistaken; the universal rule is that if only one crop is raised in a year on a given piece of land, it pays as the first crop, no matter at what season planted.

March 20.

- I am in favor of trying the course proposed in this Memo, since it is always easier to lower than raise an Assessment & it is by no means clear that a water rate of Rs 3 per acre for a 2nd crop would be too high. -

I do not gather from the Memo whether it is intended to abolish the 25% to compound for a consolidated rate when the water rate is fixed at Rs 3 both for a first & a 2nd Crop. -

- I give the above opinion understanding that the Govt have fully & finally resolved to separate the charge for water from the land Assessment. - But I still regret this resolution, feeling that the course determined upon will sacrifice revenue in the superior lands & entail extra trouble in the Establishment without any counterbalancing advantage.

The consolidated rate should be fixed

per acre, & should be fixed at Eight annas per Rupee of the land assessment, or as much as land assessment like a Rupee Judicature rate, will reasonably have in excess of Irrigation, May first rate without re- increase to the present Assessment

Provided -

That Govt in their discretion may fix a lower rate - to any class - specially fixed - to any Division - specially fixed - to separate the charge for water from the land assessment -

That Govt in their discretion may fix a 2nd crop rate for any Division specially fixed,

Provided however, that -

I agree that the rate can be easily reduced if necessary I should object to a consolidated rate

JFD

3 32

Waterrate to be imposed on second crops in the Godry & Kistna Deltas

Revenue 1872

4889-87
3-61
2

Rev Dept

No 1795

Proceedings of the Madras Governme
Under date the 9th April 1867

Read the following
letter from the Secy: to the
Board of Revenue —

Submitting the replies
of the Officers with whom the
Board have consulted on the
subject of the amount of second
crop water cess to be levied
in the Godavery & Kistnah Deltas

Here enter 11th Feb/68 No 77

In the Order
of September 22nd 1866 No 1196
Paras 3 to 8, the Govern
-ment considered the
question of the water rate
to be imposed on second
crops in the Kistna and
Godavery

Godavery Deltas.

2 For reasons sta-
ted they regarded the
rate proposed by the
Board of Revenue as too
low. The rate was 1½
Rupee an acre, to be
reduced to one Rupee
when compounded for
over a whole tract. The
Govt noticed (Paras 384)
that the rate was 1½
and they objected (Para 5)
to a proposal which
would so unduly lighten
taxation in these highly
favored Deltas. They
noticed

noticed also (Para 6)
that a copious supply
of water for second crop
would require special
and costly works, and
that the low rate pro-
posed would make it
hardly worth while to
create those works. On
the whole, they expressed
the opinion that 3 Rupees
an acre would not be too
much. Lastly in Para 7
they met the argument
that the second crop
takes less water than the
first, and that it ex-
-hausts the soil.

For

3 For the reasons
thus briefly stated, the
Govt referred the subject
back to the Board of
Revenue with instructions
to report further upon it,
after consulting the va-
rious local Officers, both
Revenue and Engineer,
best qualified to form an
opinion. The names of
several Officers to be so
consulted were given in
the order.

4 The present letter
is a reply to that order.
The Board send up the
answers of fourteen
Officers

Officers whom they
addressed on the subject
with an enclosure from
another Officer, making
altogether fifteen opi-
nions; but they hardly
notice the contents of those
letters. They state that
they have carefully consi-
dered the subject; and
they now propose 2 Rupees
an acre as the general
charge for second crop,
and 1½ Rupee where
the rate is compounded
for, i.e. a consolidated
rate of 3½ Rupees for
two crops: dry crops to
pay

Inam Commissioner
Collector: North Arcot
—do—. Kurnool
—do—. Kistna
Captain. Rundall
Dist Engr. Godavery
Asst Dist Engr. Kistna

pay 1½ Rupee an acre.
These rates are slightly
higher than those for-
merly advocated by the
Board.

5 In support of this
recommendation, they say-
1st that the rates pro-
-posed are sufficient to
reimburse the cost of the
irrigation works with a
small profit.
2nd As reasons for
charging less for the
second crop than for
the first, they say-
that the supply is
more uncertain; that
the second crop is worth
less than the first; that
two crops injure the soil,
and that summer water
is less fertilizing than
monsoon water.

6 The opinions of
the Officers consulted
by the Board vary, as
was to be expected. Seven
of the fifteen, as in the
margin, are in favor of
the Govt plan of imposing
the full rate of 3 Rupees.
Some of the members con-
-sider that the land
would well bear a charge
of Rupees 3½ for each crop.

Captain

Captain Rundall ~~+~~
gives the value of the second
crop as ascertained by
him when District Engr
of the Godavery. The least
remunerative of all the
the lines of each series marked, yields
says ~~yields~~ 12 Rupees an
Acre; and 8 Rupees would
be only 25 per cent of that.

7 Of the remaining
eight Officers, Mr Dykes
Collector of Nellore advo-
cates a totally new
system, viz he proposes
to sell the summer waters
by auction at the begin-
-ning of the season.

One

Deane (5)

one or two of the an-
-swers are rather be-
-side the question +
The Chief Engr pro-
-poses a rate of 2½ Rs
the acre; while the re-
-mainder are in favor
either of the rate former-
-ly proposed by the Board,
or of that which they
now advocate. The Collr of
the Godavery is for the latter, viz Rs an acre
8 On the whole it
appears to the Govt that
~~it may safely be re-~~
~~garded that~~ the balance
opinion
of ~~testimony~~ ~~preponderates~~
~~quality as well as num-~~

numbers

~~numbers~~, is decidedly
in favor of the 3 Ru-
-pees rate.

2. For the reasons
stated in the Order of
22nd September 1860 above
quoted, and with refe-
-rence to the actual va-
-lue of the crop, the Govt
continue of opinion that the
rate of 3 Rupees an acre
may be safely imposed.
Could there is another
consideration which makes
them think it very de-
sirable that no lower rate
should be fixed. Summer
-ater in the Deltas is

very

(6) 13

~~very~~ limited in quantity
especially in the Kistna;
it is desirable that it should
be reserved for the best lands
and the more valuable
crops, such as sugar cane.
The rate of 3 Rupees would
effect this; but at a lower
charge, the water would
be taken ~~by others~~ for
the poorer soils, and the
supply would fail for
the sugar cane &c. This
consideration is noticed
in some of the letters
now before Govt by
Mr Taylor, by the Collr
of the Kistna & by Mr
Dykes,

T. Carter

Dykes; it is in fact the chief motive to the last — named Officer's novel ~~unpractical~~ proposal.

10 Even charging the full rate of 3 Rupees for the second crop, the whole charge on the land would be extremely moderate. Assuming that the land assessment of two crop land will range from 2 Rs an acre to 6 Rupees, then the entire charge will for two crops would be

Bunnyhorse

be from 8 to 10 Rupees an acre. These rates, as the highest, not the average, are lighter, perhaps, than those in any other District; and yet these Deltas possess advantages, in the richness of the soil, and the water carriage available, which no other District can show.

11. The Governor in Council resolves, therefore, to fix 3 Rupees an acre as the water rate to be charged for second crop on Irrigated land in the Godavery and Kistna Deltas, and the same will be the rate for rice or other fully irrigated product on dry land. Sugar Cane, plantain gardens, betel, and other products which are on the ground for the time of two Crops, to pay six Rupees an acre.

Deltas

Temporary

Temporary irrigation of dry crop on dry land, to be charged 1½ Rupee an acre. Irrigation of this kind for second crop will probably be rare. ~~The Government Counsel does not consider it expedient to allow a concessional rate for the two crops.~~

18. The Board of Revenue will be requested to submit for approval a revised Rule or Rules to the foregoing effect, in place of Rules 3 and 4 of the original Draft.

As respects temporary or occasional irrigation of dry crops, it will be sufficient to add the words, "either for first or second crop," to Rule 5 as it now stands in the order of September 22nd.

14. The Govt. will add one remark on an incidental point. Shrshaya

of

It must carry Water from [illegible] Years but not to be [illegible] fine; & if the composition a term [illegible] a term without limit as to time, one clear year's notice of discontinuance shall be necessary.

13 But the charge for the two crops may be reduced to four Rupees in cases where the holder of a piece of land engages to pay at that rate for a term of years or permanently except on the occurrence of a total failure of water. In such cases the term of years shall not be less than five; and if the composition is made without limit as to time, one clear year's notice of discontinuance shall be necessary.

of the Inam Commissioner whose opinion is submitted by Mr. Taylor assumes in his letter that a late crop grown on land which has lain fallow during the early part of the year will pay the second crop rate. This however is a mistake; the correct rule is that if only one crop is raised in a year, on a given piece of land, it pays as the first crop, no matter at what season planted.

[signature]

Copies
Bd. of Revenue Circ. 11
Dir. of Revenue Settt. 72
Inam Commr.

Copies a Letter to England
of 2d May 1861 & Enc.

2/3. 3. 0

Water rate to be imposed on second Crops in the Godavery and Kistna Deltas

Revenue 1861 Department.
Pro: of Govt for April

No 795.

Pro: of the Madras Govt
Dy 9th April 1861.

Forwarding to the Secy to the Board of Revenue
Dy 1st June 1861 & No 1312 in Cons: 25th Oct. 327/8.

Proceedings of the Board of Revenue submitting the replies of the Officers to whom they have consulted on the subject of the amount of the second Crop water Assessment to be levied in the Godavery and Kistna Deltas, & received.

11-7-67

No 145 & 146.