(1) பக்கங்களின் எண்ணிக்கை .....

(2) புதுக்கித் திருப்பிய நாள் .....

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம் .....

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Extract Minutes of Revenue துறை

Consultation

E.M.C-67 729

அலுவலரை எல்ல.

மு. கோப்புத் தாள் எண்.

அச்சகம்

பலவகை

(Books 1-2)

நாள் : 22-7-1857 19

பிறர் கையாளுதல் கூடாது.

006—6-9-90.

பாதுகாப்பு பிரிவு-1

செப்பனிடுபவர் பெயர்

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள்

செப்பனிட்டு முடித்த நாள்

சரிபார்க்கும் முதல் மு. நி. பா. எ. கையொப்பம்

சரிபார்க்கும் இ. நி. பா. எ. கையொப்பம்

சரிபார்க்கும் உதவியாளர் கையொப்பம்

No. 1. Read the following Extract from the Proceedings of the Board of Revenue; dated 19th May 1857, No. 1667.

* *In Consultation 19th May 1857.* Read letter from the Collector of Rajamundry, dated the 30th December 1856,* reporting the progress made in determining and levying an equitable rate for the use, for purposes of irrigation, of the water supplied by the channels from the Godavery Annicut.

(Here enter No. 154.)

† *In Consultation 19th May 1857.* Read also letter from the same officer dated 30th December 1856,† furnishing explanation regarding the lands irrigated in the Nuggrum talook and the imposition of a water cess thereon.

(Hear enter No. 155.)

A report on the subject of the foregoing letter, up to the end of Fusly 1264, was submitted to Government by the late Commissioner in the Northern Circars, as an enclosure in his General Report of the 24th March 1856, and was reviewed by Government in the Minutes Consultation of Government under date the 14th July 1856, No. 728, Revenue Department.

2. The office of Commissioner in the Northern Circars having been abolished, the present report of the Collector is addressed to the Board. It narrates the various instructions given from time to time by the Commissioner as to the method to be observed in fixing the extra assessment to be levied for the use of the Godavery Annicut water and the efforts made by the local authorities to conform to them; states the mode of assessment adopted by himself and the Sub-Collector in the year Fusly 1265, and the amount of tax imposed, and encloses copies of reports by the late Sub-Collectors Messrs. Taylor and Robinson.

3. The Board will first notice the extension of the Annicut irrigation in Fusly 1265 and the water cess received by Government in consideration of it. In his report alluded to above, the Commissioner informed the Government that 59,768 acres situated in 280 villages belonging to 8 talooks received a supply of water in Fusly 1264. This extent, it appears, was exclusive of Zemindary and enam lands. In Fusly 1265 the number of villages and enams watered from the annicut, and the sums demanded as extra cess in consequence were as follows.

Statement A.

	Villages.	No. of villages in which Teerwa Jastee was levied.	Rupees.
In Principal Division.	170	70	22,564
Sub-Division.	182	...	18,877
Pittapore Estate.	34	25	3,147
	386		
	No.		
Enams.	353	229	12,496
Government Talooks.	33	21	1,249
Pittapore Estate.			58,333

The number of acres irrigated was not ascertained, but the water cess was imposed by means of an addition to the joint rent of the village; villages which had not received water for 2 years were exempted, and those in the 3rd year of irrigation paid half the full addition.

4. The methods pursued in settling this addition to the rent in the Principal and Sub-Divisions were different, but both claim to be founded on the principle sanctioned by Mr. Elliot, the Commissioner, in his Proceedings of the 25th August 1854, and described by him in the following terms which will be found mentioned in the Appendix to Mr. Goldingham's report of the 5th May 1855, No. 55. "Mr. Taylor proposes a scale of the rates at which Teerwa Jastee "shall be imposed in the different descriptions of land founded on examination of the produce "of each. These appear unobjectionable and are approved as follows.

"Proportion of the additional produce derived from the irrigation to be left to the Ryots.

1	In Land producing dry crops.	...	..	..	$\frac{1}{2}$
2	do.	do.	Paddy. ...	...	...	$\frac{1}{3}$
3	do.	do.	Chillies and Onions. ...	...	$\frac{2}{3}$
4	do.	do.	Sugarcane.	..	...	$\frac{3}{4}$"

5. Mr. Elliot further, after noticing that the ryots had been granted the indulgence of the full enjoyment of 2 years' water, directed that half the extra cess should be imposed on the first (succeeding) year and the whole the next.

6. The Teerwa Jastee to be demanded from Proprietary Estates and Zemindaries be directed to be fixed on the same principles, and that on enams with reference to the actual benefit derived by the Enamdar. Elsewhere the Commissioner had laid down the rule that the profit to the Proprietor and Enamdar having been ascertained, the portion to be taken by Government should be $\frac{2}{3}$rds.

7. Mr. Taylor's object in proposing the scale given above is explained in his letter to the Collector of the 17th May 1855 to have been "to ascertain what demand (meaning, it is presumed, proportion of the produce) could be justly claimed by the Government," and to use it "as "a test by which to determine whether the assessment already levied was sufficiently high, or "whether additions could be fairly made to the demand;" and if so, to make an addition to the collection or joint rent of the villages, the distribution of which should be left to the ryots themselves.

In from Rajahy. 14th June 1855, In N. C. Dy. Con. 20th March 1856, para. 2.

8. Acting on this principle, Mr. Taylor in Fusly 1264 measured produce in some lands in each village for the purpose of forming an estimate of the general yield, and where he found that the benefit from the annicut had been such as to justify the imposition of Teerwa Jastee beyond the demand of the past year, he made an addition to the rent, leaving it to be distributed among the ryots by themselves.

9. Somewhat similar was the plan adopted by the Collector in Fusly 1265. He states in the 18th para. of his letter, that he fixed a sum to be paid as water tax "on a careful consideration of the extent of land irrigated, the assessment the ryots were at present paying, and all the circumstances affecting the profits;" and adds, further on, "the ryots were under the instructions of the Commissioner left to apportion the total sum fixed among themselves on the understanding that the whole of the increase was to be imposed on the lands actually irrigated." In forming his estimate of the advantages derived by the villages, however, Mr. Purvis measured no produce, as this proceeding had been productive of no benefit in former years, and the Commissioner had therefore declined to sanction the employment of Kyledars.

From Rajahmundry 30th December 1856, in Cons. 19th May 1857, para. 18.

10. Mr. Taylor on the other hand, in Fusly 1265, not only abandoned his former plan of measuring produce for the purpose of estimating the profits derived from the annicut, but abstained from making any enquiry whatever; and deeming the information previously obtained in regard to the talooks of the Sub-Division as complete as can be procured without a survey assessed Teerwa Jastee "at the general rate of 10 per cent. on the present beriz (of the several villages,) "the addition to be in every case distributed among themselves (the ryots) ac- "cording to the benefit received." He moreover pledged the Government not to increase the demand until the lands should be surveyed and the field was assessment introduced.

Para. 7.

11. The two preceding paras. describe the methods adopted by the Sub-Collector and Collector in fixing the sums paid in consideration of annicut water in their respective Divisions in Fusly 1265, in the Government lands. The demand from Zemindaries was confined to 25 villages in the minor Zemindary of Pittapore for which the amount levied was 3,147, out of 5,460 fixed as the full water charge which will be exacted in Fusly 1266. Mr. Purvis does not state how this amount was fixed; but the Board presume that the same course was pursued as in the Government villages in estimating the total profit, and that in accordance with the rule laid down by the Commissioner $\frac{2}{3}$rds of the same was assumed as the Government demand.

Para. 20. From Rajahmundry 30th December 1856, No. 254.

12. With regard to enam lands irrigated, the attempts made to appraise the profits derived by each Enamdar from the use of the water are stated by the Collector to have utterly failed, and the accounts obtained with a view to classification were found to be not trustworthy. As a temporary measure, therefore, and on the understanding that it was for a single year only, Mr. Purvis assessed each Enamdar who had enjoyed water for 3 years, with the sum of 5 Rupees per Pootty. In the Sub-Division the Enamdars were treated in the same manner as the holders of Government lands, being made to pay 10 per cent. on the assessment which the enams would bear if not held rent free.

Para. 19.

NOTE.—*A Pootty is usually considered to comprize 8 acres.*

13. The Board have thus shewn how the amount exhibited in the abstract contained in a preceding para. as levied on account of annicut water for Fusly 1265 was determined. They will next notice the arrangements made, or propose to be made, for the future.

14. It will be seen on turning to Statement A, enclosed in the Collector's report, that out of 170 villages in the Principal Division irrigated in Fusly 1265, only 70 paid Teerwa Jastee in that year, and these to the reduced amount of Rupees 12,590. The sum to be assessed on them on this account in Fusly 1266 is Rupees 27,630, being an increase of Rupees 15,040. Fifty six other villages included in the Statement will also be brought to taxation in this year, and in the watered villages of the Amlapoor talook, described as forming the most valuable portion of the central Delta, Mr. Purvis proposes to make every endeavor to introduce the plan proposed in the Minutes Consultation of Government of the 14th July last, No. 728, Revenue Department, viz. to levy a rate equal to a return for the expenditure of Government with a profit. He does not give an estimate of the sum which will thus be received, nor is he sanguine; of success, correct accounts can be obtained, he thinks, of the fields which may be irrigated, but not of their area.

Government lands in Principal Division for Fusly 1266.

Para. 18.

15. The number of Government villages in the 3 talooks of the Sub-Division which paid Teerwa Jastee in Fusly 1265 was 159, which were classed at the settlement according to their circumstances, many being assessed with the full Teerwa for the current year; the majority paying only one half, and a few obtaining full remission; but all were to pay full Teerwa jastee in Fusly 1266. The ryots of every unwatered village had also acceded to the measure and agreed to be assessed in the same rate, provided they were supplied with water. In this way the Teerwa Jastee on the Government villages was to rise from 18,395 in Fusly 1265 to 33,265 in Fusly 1266, being an increase of Rs. 14,870; and it was anticipated that at least 50 of the 67 villages now classed as unwatered would receive irrigation eventually, and some of them in Fusly 1266, so that probably Rs. 10,000 would have to be added in Fusly 1266, and 10,000 more subsequently.

Government lands in Sub-Division for Fusly 1266. Mr. Taylor's report, para. 9. Mr. Robinson's report para. 41.

Sub-Collector's report, para. 10.

16. In the Pittapore Zemindary the sum to be levied in Fusly 1266 from the 25 villages which paid Teerwa Jastee to the amount of 2,280 in Fusly 1265 is Rs. 5,460; and other villages, the Collector reports, have benefited considerably and may fairly be charged. Concerning these he propose to address the Board hereafter. No other estate has hitherto paid for annicut water; but several, entered in the statement C, which accompanied

Pittapoor Zemindary, para. 20. Collector's report.

the report, are stated to have enjoyed its advantages, the Proprietors of which, either personally or through their Vakeels, have "expressed their willingness to pay such amount as might be "thought fair." The Collector gives it as his opinion that the correct method would be to make each landholder pay for the quantity of water he uses, but that under the present state of the irrigation works this is impossible. The alternative which remains, in his judgment, is either to measure annually the extent irrigated, and assess a certain sum per pootty or acre, or to compound with the Proprietor. The Board concur with Mr. Purvis in giving the preference to the latter plan, and in considering it to be in accordance with the views enunciated by Government in the latter part of para. 8 of the Minutes of Consultation of the 14th July last, No. 728, Revenue Department.

Enams. *Para.* 22.

17. In respect to the water cess to be levied from enams, the Collector states his opinion that the rate hitherto levied is quite inadequate; but as all attempts to estimate the exact value of the water to each Enamdar has failed he does not suggest any process of taxation which aims at accuracy, but only proposes a higher rate and a distinction between dry and wet crops. In Fusly 1265 the rate taken in the principal division was, as already observed, 5 Rupees the Pootty. For a dry crop the Collector would demand 8 Rupees, and for a wet crop 16 Rupees the Pootty. Where a second or summer crop is raised, he would charge 16 Rupees the Pootty. The Pootty though suspected to be more on an average is generally held to contain 8 acres. The charge proposed therefore would be equal to

1 Rupee per acre for dry crop.
2 „ do. for a single wet crop.
2 „ do. for a second wet crop.

The Board consider that till the powers of the land and the value of the water has been ascertained by the projected survey, the rates proposed will suffice. As noticed by the Collector, the Government have suggested a double charge for summer water as more valuable than that received earlier in the season. Owing to its rarity, and the power it confers of raising sugarcane and other profitable crops which require a sustained supply. But it is stated by the Collector, and the Board think correctly, that the supply is not so abundant; and general experience proves that the crops of rice produced in the summer are smaller per acre than those which are raised at other times of the year. An enhanced charge for summer water will therefore, they fear, prove burdensome and discourage the cultivation of valuable products. At all events, the plan of a double charge for summer water is, they would observe, novel, and one which they think it would be dangerous to adopt, without full consideration which the subject may well receive during the survey, when opportunities of actual observation and conferences with the ryots will constantly occur.

Sub-Collector's Report, para. 22.
NOTE.—*Not payable to Government but by the ryots to the Enamdars.*

From Collector, para. 23.

18. Although Mr. Taylor did not pledge the Government to the Enamdars in the same manner as to the ryots, he expresses a strong opinion that the plan adopted in assessing them for annicut water in Fusly 1265, viz. by taking from them 10 per cent. of the teerwa of the enams, should be continued, and the Collector, though disapproving of the measure, intimates his intention to make no changes without the orders of the Board. In the current Fusly 1266, therefore, the taxation on enams in the Sub-Division will be regulated as in Fusly 1265, and being more generally introduced will yield according to Mr. Taylor's calculation about Rs. 12,282, instead of Rs. 6,786

From Sub-Collector, para. 10.

collected in Fusly 1265. The Board will postpone their remarks on the propriety of the course pursued to a future para. They will only add in this place that they infer from the language employed by Mr. Taylor that for small enams he levied the whole 10 per cent. for Government. The case of Agraharumdars he considered, they observe, to be similar to that of other proprietors, and took from them agreements to pay Government ⅔ of the increase of 10 per cent. over the present shist paid to them by the ryots.

Para. 9.

19. The measures taken by the local authorities for levying a water rate in Fuslies 1265, and 1266, have been stated above without comment, except as regards the Collector's proposi-

tions for determining the rate to be imposed on Zemindaries and enams in the principal Division. The Board will now consider how far the measures have been proper, and what course shall be pursued in future.

20. First as regards the water rate on Government lands. In the principal Division it is stated to have been fixed after a careful consideration of all the circumstances affecting the ryot's ability to pay; but the Collector has afforded the Board no means whatever of judging whether this assertion is correct. Statement A simply gives the gross amount imposed on a certain number of villages. The Collector states that he has not furnished an account shewing the amount of water tax assessed in each village, because, owing to the notorious incorrectness of the accounts of area, no satisfactory conclusions could be drawn from them. The reason is not satisfactory. Incomplete information is better than none at all. An account shewing the rent of each village in 1264, the area, according to the village accountsirrigated therein in Fusly 1265, the additional rent imposed in consequence, with explanatiory remarks in a separate column would have placed them in a far better position for forming an opinion of the sufficiency of the water rate levied than they occupy at present, when they have nothing before them to suggest even a pertinent question. They request that Mr. Purvis will furnish with his next report, a statement containing these particulars, with any further useful information that he can obtain. Mr. Purvis, as already pointed out, finds no difficulty in obtaining correct returns of the fields that receive annicut water; but he distrusts their areas, these however, as above observed, may be entered according to the village accounts.

21. As regards the 70 villages which paid a water rate in Fusly 1265, the arrangement then made must stand good till a survey, for the understanding that it should not be altered unless where fraud had been attempted, which was encouraged by the Collector, was tantamount to a pledge. The Board request to be furnished with a statement shewing the degree in which the rent in Biccavole and some villages of Capaveram have been enhanced of late years, with the estimated area which has been irrigated in the villages affected, in order that they may judge how far the measure precludes the levy of a water rate. In respect to other villages, not yet assessed with a water rate, the Board approve of the Collector using every endeavor to introduce the plan proposed in the Minutes of Consultation of the 14th July last, No. 728, Revenue Department. As regards that plan, they will however offer a few observations hereafter.

Para. 24.

Government villages in the Sub-Division.

Sub-Collector's Report, para. 6.

22. The grounds on which the Sub-Collector accepted a uniform per centage of 10 per cent. on each village, as a composition for a water cess proportioned to the benefit derived by each ryot according to the scale laid down by the Commissioner at his suggestion are stated by him as follows.

1st. That the imposition of a fixed tax had been postponed long enough.

2d. That the great difficulty of obtaining accurate information in regard to the productive powers of the various soils in different villages had been admitted.

3d. That no Agency had been sanctioned for the purpose.

4th. That the information already gained in the Sub-Division was as complete as it was capable of being without a survey.

5th. That any measures based on data founded on measuring the crops of the current year would be imperfect.

Ex. Mins. Cons. 29th March 1855, *No.* 377, *R. D.*

6th. That the rates of Teerwa circulated by the Board of Revenue in their Proceedings of the 28th September 1855 were confessedly inapplicable to the circumstances of the Rajahmundry District.

7th. That the arbitrary enhancement of the rents by the addition of a few hundred Rupees according to the circumstances of the village is always open to objection on the score of unintentional partiality on the part of the settling officer; for however great his local knowledge may be, the distribution of the amount must necessarily be unequal.

8th. That a uniform per centage of increase upon the shist commends itself at once to the ryots as a systematic arrangement, affecting all whom it should affect in an equal and proportionate degree.

23. Mr. Taylor goes on to shew that to add a uniform rate of 10 per cent. to the village rent was free from objection as regards the ryots and advantageous to Government. In proof of the former assertion, he mentions that it was received with scarce a dissentient voice by the whole body of cultivators of the Mogultoor and Tanookoo talooks; and that the ryots of Woondy hearing that it was his intention to proceed on leave of absence without visiting their talook, conjured him not to quit the District without extending to them the same boon which had been offered to others. The advantages to Government he considers to be shewn by the financial results already stated.

24. The Board are not convinced by these arguments. Although the greater part of the Sub-Collector's propositions be admitted, it does not follow that the course pursued by him was a good one. His eighth, which is the most important, appears to the Board to be disproved by former statements of Mr. Taylor himself.

25. It asserts that the arrangement affects all whom it should affect in an equal and proportionate degree. To secure this, it was necessary that the circumstances of each village, and the quantity of water received by each should be equal. Mr. Taylor's report of the 17th May 1855, shews that this was not the case. In para. 10 it is stated as follows:

In from Rajaby 14th June 1855, in N. C. Dy. Consultation 20th March 1856.

"In considering the general question of the imposition of a water rate in addition to the "current demand, the peculiar circumstances of each village and talook must be kept in view. "In those parts of the District, like Woondy, which benefited by irrigation before the annicut "was commenced, the change is not so remarkable as elsewhere. The crops are secured to the "ryots in adverse seasons, but the yield is not necessarily greater than it used to be in a good "season. The rents have progressively increased, and there are no grounds for suddenly en- "hancing the demand."

26. Here is a plain representation of a difference of circumstances in different localities, and that the ryots of this very talook of Woondy, in regard to which it was stated in May 1855, that there were no grounds for enhancing the demand, should, before the close of the year, importunately claim to make the same composition for the water rate as the other talooks, appears to the Board an incontrovertible proof, that for the Sub-Division in general the rate of 10 per cent. is too low, and that in seeking the advantages of an easy simple arrangement, the just rights of the State have not been fully enforced. As regards the Government lands, however, it must stand until the survey, as the Sub-Collector gave a positive pledge to this effect.

27. The Collector recommends that the arrangement should not be continued in respect to the Enamdars to whom the Sub-Collector gave no pledge. But from Mr. Robinson's report, para. 40, the Board observe that Mr. Taylor gave a promise to recommend that the same conditions should be allowed, and the Teerwah jastee was paid under this impression. Such being the case, and a survey of the Sub-Division at an early period determined on, the Board are unwilling to take a step which might be considered a breach of an engagement.

28. No further orders are required relative to the proprietary estates and Zemindaries with which Mr. Purvis has stated his intention to attempt to make a composition in accordance with the suggestion of Government.

29. It only remains for the Board before closing their review of the report placed first on record, to state their conviction that the sums which will be taken for the water rate under such arrangements as are now reported will form a very inadequate return for the value of the water received, and they would also venture to express a doubt whether the course suggested in the Extract from Minutes of Consultation of Government of the 14th July 1856 of fixing a rate calculated to give a suitable return for the outlay on the works with a profit is founded on a correct principle, or would draw from Rajahmundry its proper share of the Public Revenue with reference to its improved resources.

Mr. Robinson's report, para. 42.

30. According to the system of taxation in this Presidency, the funds required for the service of the State are chiefly drawn from land and water. The rivers have been considered public property, and where their water is applied to irrigation, even without the aid of expensive works, the land receiving the supply is subjected to a higher rate of tax in consequence. The endeavor has hitherto been to assess the wet lands of all Districts equally with reference to their respective advantages; and this, the Board think, should continue to be the rule, the rate being determined by the wants of the State, the maximum being the sum which the ryot is able to pay, without discouragement to industry and inprovement, and the minimum amount required to reimburse the expences incurred in furnishing the water with fair interest.

31. A rate founded on the principle suggested by the Government in the Minutes of Consultation referred to above would thus form the minimum; and from the context the Board doubt, whether it was propounded by Government as a standard of universal application. After remarking on the lowness of the rate imposed, they observed that the Rajahmundry authorities appeared to intend to apportion it to the ryot's profit in each case, and that this could only be done by taking an average of the yield of each kind of crop and then fixing certain money rates per acre for each, an undertaking which they considered impracticable and contrary to sound principle, which dictates that no enquiry should be made as to the mode in which the ryot employs the water he takes, further than shall be necessary to ascertain in a general way the quantity consumed. It would thus seem that the object of Government was to guard against too low a cess and minute enquiries into the nature of the crop raised, and the Board admit most fully that these were to be avoided, and that the average value of the water on the whole, and not to each individual as he may happen to employ it, must be the guide even to the maximum tax; but the terms used at the commencement of the 6th para. "the proper principle of a water "tax is that it should be proportioned to the cost of the water to Government rather than the profit which the ryot may derive from it" are so broad, that there may be danger unless an explanation is given of the cost to Government being taken as the general standard. If such a rule were adopted, great disturbance of present taxation and much inequality in any rates fixed according to this plan in future would be the consequence; as lands irrigated from rivers with high beds, from which channels can be taken without annicuts would be taxed much lower than such as are dependant on such expensive works as the Godavery Annicut, though the value of the water to the ryot in each case might be the same.

32. Such a rule would also, as remarked in a preceding para., fail to draw from Rajahmundry its proper share of the public Revenue with reference to its improved resources. Notwithstanding all the efforts of Government to equalize and alleviate the burdens of the people, it will be admitted that some assessments are still too heavy, and some taxes still call for remission. Portions of the Presidency also stand urgently in need of expenditure on works of irrigation and communications, and in none have these aids to the prosperity of the people been supplied to the full extent that it is desirable. To contribute the funds required on the one hand to compensate for reductions of taxation, and on the other, to pay for Public Works on an extended scale, it is reasonable that Government should look to a District of great natural fertility, which, by the expenditure of large sums of money drawn from the revenues of the Presidency at large, and the application of great Engineering skill has been furnished with an irrigation of unequalled excellence, and with a system of water carriage between village and village and with the coast, such as is met with no where else, at least in the Madras Presidency.

33. For the water received from the Godavery by means of the annicut such a charge, the Board think, should be made, as will assimilate the burdens of the ryots to those of the inhabitants of other Districts with reference to their respective advantages. This arrangement, they believe, will not only afford a return for the cost to Government with an ample profit, but will also supply the addition to the public revenue which, as stated above, may be reasonably expected from a district so much improved.

34. The report of the Sub-Collector, Mr. Robinson, which is well deserving of attention, is directed to the exposition of the evils of the present system of revenue administration in Rajahmundry, and the absolute necessity of an immediate survey to develope the resources of the District and secure the just rights of the State. He furnishes most valuable suggestions for the conduct of the survey and assessment; but as a separate establishment will soon be organized for the purpose of performing these operations, it would be out of place to enter upon the subject here. The present assessment of the sub-division he considers light, and he calculates that an addition of 35 per cent. on account of the benefit derived from the annicut which would yield Rupees 2,25,000 might be imposed without oppression; but without a survey, he adds, it is not possible to place the matter on any proper footing, in consequence of the extreme inaccuracy of the accounts.

Para. 33.

35. As the Government have informed the Board that arrangements are being made for commencing the survey of Rajahmundry at an early period, it it is not necessary to discuss further the remarks contained in this valuable paper; but they resolve to recommend that on the organization of the survey establishment, a copy may be placed in the hands of the officer appointed at its head.

36. The Board now proceed to notice the 2d letter of the Collector placed at the head of these Proceedings, which is in reply to observations made by the Civil Engineer of the Godavery in a letter addressed to the Chief Engineer, and sent for report to the Commissioner Northern Circars, with Extract Minutes of Consultation under date the 14th June 1856, No. 960, Public Works Department, (Public).

37. In the communication adverted to, Captain Rundall stated that though the Nuggarum talook had enjoyed the benefit of the water from the Nuggarum aqueduct since 1853, not only had no additional assessment been laid on the land, but the Maniemdars who had been in full enjoyment of the water had not been called upon to pay a single fraction in return. He also asserted that the total land in the talook amounts to 60,000 acres, every one of which may be irrigated.

38. Being called upon by the Commissioner to give the data on which their calculations were founded, Captain Rundall in a letter dated the 25th July 1856, states that the Trigonometrical survey makes the Nuggarum talook contain 120 square miles, which if we allow 500 instead of 640 acres to the square mile will give 60,000 acres, leaving 16,800 acres for sites of villages, sandy tracts near the sea; and that the village returns give 7,086 Pootties, from which after deducting for village sites, there remain 5,975 Pootties as cultivable land, which at 10 acres the Pootty, which is a truer calculation than the usual one of 8 acres the Pootty, will equal 60,000 acres nearly. The extent irrigated, he computed to be not less than 20,000 acres, judging from the depth of water flowing daily over the aqueduct, and the area commanded by each channel; whereas the return made by the Native Revenue authorities were represented by him to amount only to 650½ Pootties, or 6,880 acres. As a proof of the inaccuracy of the village accounts, he cites the cases of the villages of Razole and Somapilly, in the former of which, according to Captain Rundall's information, out of 89½ Pootties, only P. 22, T. 3 were returned as watered; and in the latter, P. 5, T. 1 were entered as watered and P. 20, T. 12 as unwatered; whereas on measurement the whole was found to have been irrigated.

Enclosure 1 *in from Rajahmundry* 30*th December* 1856, *in Consultation* 19*th May* 1857.

39. In answer to these remarks, M. Purvis, in regard to the tax levied, observes that Fusly 1265 was the third year, and that according to the late Commissioner's instructions the ryots were

not assessed for the water till the 3rd year, and then with only half the full amount fixed. He details also his arrangements both for Government and enam land in Fusly 1266, where by the water cess will have been considerably increased. It is unnecessary to notice them here as they have been already discussed in reviewing his General report. In reference to Captain Rundall's computation of the area, the Collector states that according to the talook accounts the whole Goodicat is 56,599 acres, and the cultivable area after deducting village sites &c. 45,220. A further deduction of 5,612 acres being made from this on account of 5 villages to which the water had confessedly not yet reached, there remained

	Acres.
Government...	22,021
Enam...	17,586
Total...	39,607

of which there were returned as watered

Government	6,438
Enam...	5,282
Total...	11,720

Captain Rundall's statement of the extent entered as irrigated in the public accounts is thus shewn to be less than half of the real amount. For calculating at 8 acres the Pootty, the 650½ Pootties which he gives as the entry is equal to only 5,210 acres. It seems probable however, that the accounts originally prepared differed from those eventually given in.

Collector's report, para. 5.

40. As regards Razole and Somapilly Mr. Purivs shews that in the former 53 Pootties and odd were watered, instead of P. 22, T. 3 as stated by Captain Rundall, and in the latter P. 20, T. 10, M. 6 instead of P. 5 T. 1. The same explanation may possibly be given of the great discrepancy in this case also. Mr. Purvis states that from the best information he could get, the village of Razole was not watered nearly to its full extent as was the case with Somapilly.

41. It is admitted on all hands that the area of the Rajahmundry District is very incorrectly recorded in the accounts, and it is unnecessary to dwell on the circumstance, as it has been fully recognized by Government, who have intimated their intention to cause the District to be surveyed as soon as the Department for that purpose is organized. On consideration of the facts brought to notice, not only in the reports under consideration, but on other occasions, the Board too entertain not the slightest doubt that the village authorities conceal the extent irrigated. Mr. Purvis indeed states that he believes that no *field* is omitted, though the registered extent of the fields may be considerable below the mark. The Board however are inclined to a different opinion. The returns given to Captain Rundall have been shewn above to differ greatly from those eventually delivered at the Jumamabundy, and the increase in the latter seems to have been due for the most part to the exertions of Mr. Purvis, when he saw reason to suppose that the accounts which had been prepared were not to be depended upon. What occurred and was remedied in the villages which attracted Mr. Purvis' attention, may have taken place in many other villages undetected. By these remarks, however, the Board do not mean to impute blame to the Collector, who on the contrary appears to them to use such means as are at his disposal to check fraud with much solicitude; but they deem it due to the Civil Engineer, to express their opinion that his statements were not without some foundation, though they are not borne out in their full extent by the accounts, and may in some degree have been too hastily made. It is within their personal experience that a bird's eye view of cultivation is very deceptive, uncultivated portions remaining undetected amidst the surrounding expanse of green.

Para. 5.

42. The Board do not think it necessary to advert to the question of the value of crops saved by the annicut in Fusly 1263, which is mooted in Captain Rundall's letter to the Commissioner, further than to avow their conviction that it was very large. Neither is it desirable to lengthen out these Proceedings by remarks on the Petitions complaining of over-assessment, on which Mr. Purvis takes the opportunity to report. They are satisfied that the Petitioners have no cause to complain, and propose to pass an endorsement on their Petitions to this effect.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 2. ORDER THEREON, No. 729; dated 22d July 1857.

Para. 1. In these proceedings the Board of Revenue lay before Government two letters from the Collector of Rajahmundry, both dated 30th December last, the one reporting the progress made in determining and levying an equitable rate, for the use, for purposes of irrigation, of the water supplied by the channels from the Godavery annicut; the other, furnishing explanation regarding the lands irrigated in the Nuggarum talook in the same District, and the imposition of a water cess on them.

Rev. Cons. 1st June 1852, *No.* 24.
Do. 12th Dec. 1854, *Nos.* 1-2.
Do. 17th April 1855, ,, 15-16.
Do. 1st May ,, ,, 32-33.
Pro. Bd. of Rev. 21st May 1855, *Nos.* 1325.
From Comr. N. C. 9th July 1855, *No.* 84.

2. The subject of the irrigation provided by the annicut and its subsidiary channels, and the means whereby an adequate return for the outlay, incurred on account of them was to be obtained, had, soon after the works came into operation, received the attention of Government. The correspondence that ensued in consequence, as recorded in the Consultations noted in the margin, has partly been brought under the notice of the Honorable Court of Directors; but a portion, as will be presently shewn, has still to be considered. In Extract Minutes Consultation 29th May 1852, the Government called for certain particulars relating to the cultivation and revenue of the lands watered by the Godavery, both previous to the construction of the annicut, and subsequently.

Cons. 12th December 1854, *Nos.* 1-2.

The reports submitted in consequence by the Sub-Collector then in charge of Rajahmundry, dated 29th July and 23d September 1854, were laid before Government in the Board's Proceedings of the 23d October following; but as they were unaccompanied by any opinion from the Board, the Government, in Extract Minutes Consultation 7th December 1854, desired that the Sub-Collector's statements should be carefully tested, and the results placed before them in a clear and concise form. The opportunity was taken of forwarding to the Board certain information furnished by the Collectors of Tanjore and Guntoor on the subject of the advantages derived from the annicuts in those Districts, and it was intimated to the Board, that the Government proposed to publish all these reports for general information, and that hence it was necessary that they should exhibit, with the strictest accuracy and the utmost impartiality, the results of the outlay on the important works noticed. It was remarked to the Board, that the correctness of the accounts given by Colonel Cotton in his publication had been impugned, that other writers had argued that the large returns anticipated from the outlay on these works had not been, and could not be realized, and that the reports called for would, it was hoped, clear up all doubts on the matter.

Con. 17th April 1855, *Nos.* 15-16.

3. On the 7th April 1855, the Board, in reference to the above orders, represented that the subsidiary works connected with the Godavery and Kistnah annicuts were still incomplete; that arrangements had yet to be made for remodelling the land assessment, as well as for introducing a water tax on the lands newly brought under irrigation, and that as these matters had been, for some years past, under the control of a separate agency, their means of information were insufficient to enable them to meet the wishes of Government. They therefore requested permission to transfer the papers regarding these two annicuts to the Commissioner of the Northern Circars. The Government, in Extract Minutes Consultation 14th April 1855, after expressing their disappointment that the consideration of the subject, as far as it appertained to the Godavery and Kistnah works, had not yet been commenced, recalled the papers, and desired the Board to submit their report on the Coleroon works at their earliest convenience.

Cons. 1st May 1855, *Nos.* 32-33.

4. The papers thus returned by the Board were forwarded to the Commissioner Northern Circars in Extract Minutes Consultation 26th April 1855, with a reiteration of the earlier orders, viz. that it was the wish of Government, for the complete avoidance of error on a subject of so much importance, and on which such different opinions were entertained, that "the interesting and able reports by Mr. Taylor on the works in Rajahmundry, should be carefully tested;" and that in order to complete the subject, information similar to that given by Mr. Stokes for Guntoor, should be obtained from the Collector of Masulipatam. The Govern-

ment, alluding to that part of Mr. Taylor's reports which treated of "Teerwah jausty, or the addition to be made to the demand on account of the irrigation supplied by the new works," expressed their views generally on the subject in advertence to their orders of the 5th January 1855, in which, they said, they had laid down the principle of an assessment that would obtain a moderate return to Government for its outlay; and they requested the Commissioner to give his attention to this part of the subject, and to furnish a statement of the extent of land liable to Teerwah jasty, and the amount of the tax, as well as an estimate of the "probable extent and amount still to be anticipated."

Ex. Pro. Bd. of Rev. 21st May 1855, *Nos.* 1325.
From Comr. N. C. 9th July 1855 *No.* 84.

5. In their Proceedings of the 21st May 1855, the Board of Revenue reported on the effects of the Coleroon annicuts on the revenue and prosperity of the province of Tanjore; and the Commissioner of the Northern Circars reported in like manner on the 9th July of the same year, respecting the Godavery and Kistna annicuts. As already stated, these papers were obtained for the express purpose of being published, with especial reference to the statements of certain writers who had impugned the accounts given by Colonel A. Cotton of the return from these works. Owing however to the absence of Colonel Cotton from India, the Government have been unwilling to enter upon a consideration of the important question at issue. Since that officer's return, the Government have placed the report of the Commissioner of the Northern Circars in his hands, in order that, having before them any observations which he might desire to offer, they might be better able to form a correct view of the advantages afforded by the annicut. The Government have very lately received Colonel Cotton's report on the subject; and they propose, at an early date, to take the whole subject into consideration, and to submit their views, with the reports on the Tanjore works by the Board of Revenue, and those by the Commissioner and Colonel Cotton on the Godavery, to the Honorable Court, in reply to their despatch dated the 2d July 1856, No. 8.

Cons. 8th November 1853, *Nos.* 13-14.
14th ,, 1854, ,, 23 *to* 26.
5th January 1855, ,, 36-37.
15th July 1856, ,, 45-46.
P. W. 17th June ,, ,, 1-2.
Rev. 21st April 1857, ,, 7

**From Commissioner N. C. 19th September* 1853, *No.* 91, *para.* 5.
E. M. C. 5th November 1853 *para.* 4.

†8 *acres.*

6. Irrespective of the correspondence just noticed, the distinct question of a water rate for the irrigation supplied by the Godavery annicut has been considered separately in the papers recorded in the Consultations noted in the margin.* From these papers it appears that a water rate was for the first time introduced in Rajahmundry in Fusly 1261, and was imposed in that and the following year, as a temporary measure, at the rate of 1 Rupee per pooteet on all wet lands ascertained by the Revenue authorities to have received additional water, and 2 Rupees on all dry lands, converted into wet. In their resolution of the 5th November 1853, the Government remarked on the utter inadequacy of these rates, and desired that the subject might be reconsidered in view to a more equitable rate being introduced. The subject was afterwards alluded to in the Commissioner's settlement report for Fusly 1262, as one that had been until then, from specific causes, "of partial application" only, but it was said that measures had been taken for the systematic application of an irrigation tax on lands, both on full and favorable assessment, which would come into operation from the commencement of Fusly 1264. The Government desired to be furnished with a special Report, observing that the question was "one of great and obvious importance, and that its early settlement was essential" (vide para. 26 of Extract Minutes Cousultation 6th November 1854, No. 1454.)

Commissioner's report 28th August 1854, *paras.* 35-36.
E. M. Cons. 6th November 1854, *para.* 26.

From Commissioner 20th November 1854, *No.* 164.
Extract Minutes Consultation 5th July 1855, *No.* 43.

7. The subject was accordingly reported upon in the Commissioner's letter of the 20th November 1854, and Government, in Extract Minutes Consultation 5th January 1855, after noticing the arrangements made for imposing an additional assess-

ment, recorded their opinion that the terms offered to the ryots were exceedingly liberal. They desired that in the settlement of the year then current, the Commissioner would notice specially the progress that had been made in settling the water cess upon the principles explained in the above letter, and furnish the details of the results in a tabular form. This was accordingly supplied by the Commissioner in an appendix to his general revenue report for Fusly 1264, and was considered by Government in Extract Minutes Consultation 14th July 1856. In this resolution also the Government regarded "the present state of the matter as respects the levy of teerwa jasty for water supplied by the Godavary works as very far from satisfactory," and they laid down what, in their opinion, appeared to be the proper principle of a water rate, such as would give a "suitable return for the outlay on the works, with a profit."

From Commissioner 24th March 1856, *No.* 27.
Extract Minutes Consultation 14*th July* 1856, *No.* 728.

8. About this time the Government had also before them a report on the Nuggarum aqueduct by the Civil Engineer of the Godavary Division, in which that officer remarked that, "although the Nuggarum talook had enjoyed the benefit of the water conveyed by the aqueduct since 1853, no additonal assessment had been laid on the land, and that even Enamdars, who had been in full enjoyment of the water, had not been called upon to pay any thing in return." The Government in their resolution of the 14th June 1856, No. 960, called the attention of the Commissioner to these statements, and observed that, as two seasons had already passed by, it was undesirable that a third should be permitted to pass, without any advantage to Government.

9. The Proceedings of the Board of Revenue 19th May 1857, recorded at the head of this paper, reply to the orders of Government contained in the two last resolutions of the 14th June and 14th July 1856, mentioned above, and the Right Honorable the Governor in Council will now proceed to take them into consideration.

10. In the earlier paras. of these proceedings* the Board narrate the different methods pursued by the Collector and Sub-Collector in assessing a water rate on the villages of their respective divisions in Fusly 1265, as well on Government land, as on enams, and proprietary estates. The late Commissioner reported, in Fusly 1264, 59,768 acres of land, situated in 280 villages belonging to 8 talooks, had then received a supply of water. This extent of land it would appear was exclusive of Zemindary and enam lands. In Fusly 1265, the number of acres irrigated was not ascertained, but the water cess was imposed by an addition to the joint rent of the village on which it was assessed. Villages which had not received water for 2 years being exempted, while those in the 3d year of irrigation, paid half the full addition. The failure to ascertain the breadth of land under irrigation was certainly a fatal omission on the part of the Revenue officers, one from which vast inconvenience has followed, and to which the loss which the Government has suffered must now be wholly ascribed.

**Paras.* 1 *to* 10.

11. The number of villages and enams watered from the Annicut in Fusly 1265, and the extra cess demanded, is shewn in the following statement extracted from para. 3 of the Board's proceedings.

	Villages watered.	No. of villages in which Teerwah jasty was levied.	Rupees.
In principal division	170	70	22,564
Sub-division	182	0	18,877
Pettapore estate...	34	25	3,147
	386		
Enams.	No.		
Government talooks....	353	229	12,496
Pettapore estate...	33	21	1,249
		Rupees ...	58,333

12. The methods pursued by the Collector and Sub-Collector in settling the extra cess were different, though both it is said claim to be founded on the principle sanctioned by Mr. Elliot when Commissioner in the Northern Circars. The "principle of assessment" here alluded to may be thus briefly described; Teerwa jasty was to be levied in the Government talooks

on the different descriptions of land, upon an examination of the produce of each, according to a scale of rates proposed by Mr. Taylor; the ryots were to have the benefit of the additional produce derived from the irrigation in certain proportions, varying according to the description of land, from* ½ to ¾; they were to have the use of the water free of charge for two years, and were to be charged with half Teerwa in the third, and full period, only from the fourth year. In Proprietary Estates and Zemindaries the Teerwah jasty was to be fixed on the same principles, and on enams, with reference to the actual benefit derived by the Enamdar; but this plan was afterwards somewhat modified by a rule requiring the Government demand to be fixed at ⅔ of the ascertained profit of the Proprietor and Enamdar.

* 1 *In land producing dry crops,* - - - ⅗
2 *do.* *do.* *Paddy,* - - - - - ½
3 *do.* *do.* *Chillies and onions*.....⅔
4 *do.* *do.* *Sugarcane,* - - - ¾

13. The course actually adopted in the Government lands in Fuslies 1264 and 1265, is described in paras. 8 to 10 of the Board's present Proceedings. In the former year, Mr. Taylor measured the produce in some lands in each village, with the view, as it is said, of forming an Estimate of the general yield; and where he found that the benefit from the annicut had been such as to justify the imposition of Teerwah jasty beyond the demand of the previous year, he made an addition to the general rent, leaving the detailed distribution of it to the ryots.

14. In Fusly 1265, the produce of the lands in the principal division had not been measured, in consequence, as the Collector asserts, of the proceeding having produced no benefit in former years; he therefore fixed a water-tax, upon a consideration of the extent of land ascertained by him to have been irrigated, the assessment the ryots were already paying, and all the circumstances affecting their profits, and left the ryots to apportion among themselves the "total sum fixed," with the understanding, that the "whole of the increase was to be imposed on the lands irrigated." Out of 170 villages in this division irrigated in Fusly 1265, only 70 paid teerwa jasty to the reduced amount of Rupees 12,590, the full demand being Rupees 22,564. In the sub-division, Mr. Taylor abandoned his plan of measuring produce, and fixed a teerwa jasty at the general rate of 10 per cent. on the basis of each village receiving water, leaving the addition to be distributed by the ryots according to the benefit derived by each, and the system to be applied hereafter to other villages, as they come under the influence of the irrigation. The number of villages which paid this cess in Fusly 1265 was 159, the amount collected being Rupees 18,395. Mr. Taylor is stated to have given a pledge, that the demand, so fixed, would not be increased until a survey and field assessment had been introduced.

15. The demand for water tax from Zemindaries was confined to 25 villages of the Pittapore Estate; the amount levied was Rupees 3,147, out of Rupees 5,460 fixed as the full water charge to be exacted in Fusly 1266. No explanation was given by the Collector as to the principle on which this amount was fixed, but the Board presume, that the course adopted in the Government villages, as laid down by the Commissioner, was followed in these, viz. estimating the total profit and assuming two-thirds of it as the Government demand.

Para. 11.

16. In regard to enam lands, it is stated that the attempts to appraise the profits derived by each Enamdar from the use of the water having failed, the Collector, as a temporary measure, for one year, assessed each Enamdar who had taken water for three years, with the sum of Rupees 5 per pootty of 8 acres. In the sub-division, the Enamdars were charged as in the Government lands, with 10 per cent. on the assessment which the enam would bear, if not held rent free.

Para. 12.

17. In Fusly 1266, the sum payable on the 70 villages in the principal division which had been ascertained in Fusly 1265 to have received water for three years and longer will amount to Rupees 27,630, being an increase of Rupees 15,040; besides which, 56 other villages will be subject to taxation. The Collector proposes to introduce in these, as well as in the villages of the Amlapoor talook which he states has had water for three years, the plan proposed by Government in para. 6 of Extract Minutes Consultation 14th July 1856, No. 728, of levying such a rate as would yield a suitable return to Government for the expenditure incurred, with a profit. No estimate is given

Fusly 1266, *paras.* 13 *to* 19.

Para. 14, *Board's Proceedings.*
„ 24 *Collector's letter* 30*th December* 1856.

of the probable amount that may thus be obtained, and the Collector seemed to be somewhat doubtful of success.

Para. 15. 18. In the sub-division it was proposed that the course taken in fusly 1265 should be followed in fusly 1266; and it was expected that the teerwah jasty would increase to Rupees 33,265; a further addition of 10,000 Rupees was expected in fusly 1266 from villages heretofore classed as unwatered; and as much again in the subsequent year.

19. As regards Zemindary villages, the Collector proposes to address the Board separately. The Collector thinks that the proper plan would be to make the landholder pay for the quantity of water he uses; but, as this cannot be ascertained in the present state of the irrigation works, he suggests, that the extent irrigated should be measured annually, and assessed at a certain sum per pootty or acre; or that the Proprietor should compound with the Government. The Board have expressed their concurrence in the latter plan, as being in accordance with the views of Government conveyed in the resolution of the 14th July 1856 above noticed.

20. In respect to enam lands, the Collector considers the rate heretofore charged to be inadequate, and suggests a higher rate of cess for fusly 1266, and a distinction between dry and wet crops. The rates proposed by him are:

For dry crop, 8 Rupees a pootty or 1 Rupee per acre:
For a single wet crop 16 do. „ 2 „ do.
For second wet crop 16 do. „ 2 „ do.

The Board consider that these rates will suffice until the powers of the land, and the value of the water, shall have been ascertained by the projected survey. They think with the Collector that a double charge for the use of summer water, as contemplated by Government, is inapplicable, inasmuch as the supply of water at such seasons is less abundant, and the yield in crops of rice less favorable than at other seasons; and they suggest that the plan be deferred for consideration during the survey.

21. In the sub-division the taxation on enams it is proposed to regulate as in fusly 1265, by a charge of 10 per cent. on the Teerwah. The Board infer that Mr. Taylor's plan has reference only to small enams, as they notice, that the case of Agraharumdars has been treated as that of other proprietors, and that the Sub-Collector has taken agreements from them to pay Government $\frac{2}{3}$ of the increase of 10 per cent. over the present shist paid to them by the ryots.

20 *to* 28. 22. In the paras. entered in the margin, the Board of Revenue record their opinion on the measures already adopted, and those to be taken for the future, as regards the assessment of Teerwah jasty in Rajahmundry. Referring to the water rate on the Government lands, in the principal division, which was stated to have been fixed after a consideration of "the circumstances affecting the ryot's ability to pay," the Board observe that they have not had the means afforded them of judging of the correctness of the Collector's views on the subject; they have therefore called for further particulars, and have, in the mean time, permitted the arrangement of fusly 1265 to continue until a survey shall take place, as they hold that an indirect pledge had been given in the matter, by an understanding, encouraged it would seem by the Collector, that the rates would not be altered except in cases of fraud. As respects villages not yet assessed to the water rate, the Board approve of the Collector's proposal to bring them under the operation of the plan suggested in Extract Minutes Consultation 14th July 1856, No. 728, with the view of obtaining an adequate return.

23. The arguments advanced by the Sub-Collector for the introduction of a water rate at a uniform per centage of ten on the beriz of the villages of the sub-division are noticed by the Board in paras. 22 to 29. The Board say they are not convinced by these arguments, and that even were the greater part of Mr. Taylor's propositions admitted, it would not follow that the course pursued by him was a good one. They indeed shew, that one of the most important of his presents arguments is disproved by statements made formerly by himself, and record the opinion "that for the sub-division in general, the rate of 10 per cent. is too low, and that in seeking the "advantages of an easy simple arrangement, the just rights of the State have not been fully en-"forced." The Board have however allowed the arrangement to stand until the survey, as the Sub-Collector, they say, gave a positive pledge to this effect. They have also extended this con-

cession to the enam lands, as notwithstanding the statement of the Collector that no pledge had been given, it appears, that a promise was actually given by Mr. Taylor to the effect that he would recommend to Government that the same conditions should be allowed to enams, as he had, on his own authority, granted to jeroyty land, and that the tax has been paid by the Enamdars under an impression that those conditions would be adhered to. In regard to Proprietary estates and Zemindaries, the Board have already agreed to the Collector's proposal to compound with the proprietors.

24. In concluding their review of the reports placed before them, the Board record their conviction that the sums which will be taken for the water rate under the arrangements reported, will form a very inadequate return for the value of the water received; and they express a doubt whether the course suggested in the orders of the 14th July 1856, "of fixing a rate calculated "to give a suitable return for the outlay on the works, with a profit, is founded on a correct "principle, or would draw from Rajahmundry its proper share of the public revenue, with re-"ference to its improved resources."

25. The Government have given their attentive consideration to the circumstances detailed in the Reports of the Collector and Sub-Collector, and the narrative of their proceedings given by the Board of Revenue in their review, as recapitulated in the preceding paragraphs, and though they are ready to admit, that the difficulties to the introduction of a water rate on the lands of the Rajahmundry District, irrigated by means of the Godavery Annicut, have been great, owing to the mode of settlement by joint village rents, and to the entire absence of trustworthy accounts of the extent of land in each village, they are nevertheless constrained to remark, that a more successful attempt to obtain a suitable return for the heavy outlay of Government, might, and ought to have been made.

26. The difficulties which the Government have admitted to exist were not insurmountable, and the extraordinary advantages which the landowners of Rajahmundry had received, in security from flood, in certain irrigation, in drainage, and in water carriage, were of such almost inestimable importance to them, that there can be no doubt that they would have readily assented to a higher tax than 2 Rupees an acre, had the proposition been made to them when water was first supplied. That amount of extra taxation bears no sort of proportion to the extra benefits received, and whatever difficulties there may have been in the way of a settlement of the question, have certainly been much enhanced by the want of attention to a most important duty on the part of the Revenue Officers, and by the adoption of arrangements which are wholly inconsistent with a realization of the just dues of Government. The reports before Government do not distinctly exhibit the financial results of the measures taken for the introduction of a water cess in the Rajahmundry District, but there is amply sufficient in them not only to justify the remarks, so frequently made by the Government, and now by the Board, of the inadequacy of the arrangements made to secure a fair return; but also, in a great measure, to corroborate the statements of those writers who it was said in Extract Minutes Consultation 7th December 1854, "argued that the large "returns anticipated from the outlay on the annicuts had not been, and could not be realized." Great stress is laid by the local officers on the representation of the ryots, that additions having already been made to their annual rent on account of the benefits they have derived from the annicut, it is not just, now to lay on a teerva jastee at so much the acre for all land watered, but to this there is to be answered, that the water given for irrigation is by no means the sole benefit which the ryots have derived from the annicut; the river has been embanked, and they are now secure from flood, the drainage of their land has been provided for no less carefully than its irrigation, cheap water communication has been brought almost to every village, and irrigation, which was formerly dependent on local rain, is now sure and certain; these are benefits of very high value which must clearly be taken into account in considering what is the amount of extra cess that has been demanded from the ryots on account of the irrigation, and they shew that even where additions have been made to the general beriz of the village more than corresponding advantages have been enjoyed, and that the further charge of 2 Rupees an acre for the irrigation only, is not an unjust addition.

27. In the Collector's division of the District, the extra teerva on account of irrigation seems to have been imposed on no fixed principle, and the correspondence which the Board submit between the late Commissioner and the Civil Engineer, tends very strongly to shew that a large extent of irrigated land annually altogether escapes entry in the Collector's accounts.

28. This is the more remarkable from the admission the Collector makes in his report now under consideration, that he finds no difficulty in obtaining correct returns of the fields that receive annicut water, although he distrusts their areas, and the Board remark (para. 20) that the Collector should adopt the area entered in the village accounts. To this suggestion the Government must demur. The village accounts are notoriously utterly worthless, and to trust to them would be, wilfully and willingly to submit to a gross fraud; but the Government are of opinion that as the extra cess is to be laid not on each field, but on the village generally, it will not be difficult for the Collector, with the aid of his Assistants, and most responsible Huzzoor servants, to form a tolerably accurate estimate of the breadth of land under irrigation, and to fix accordingly the increase to be made to the rent of each village.

Board, para. 20.

29. In the Sub-Division matters appear to have proceeded on something like a fixed principle, but it is one which the Government concur with the Board in altogether disapproving. An addition of one tenth of the assessment on dry land when converted into wet by irrigation from Government works, is a mode of settlement which, however readily it may be acquiesced in by the ryots, will certainly not put the Government in a position to execute elsewhere, works similar to those which have now been completed on the Godavery.

30. The Board forcibly point out the inconsistency of Mr. Taylor's arguments, and the instance of the Woondy talook clearly shews how needlessly the interests of Government have been sacrificed. That talook has for many years been under irrigation, and although it has doubtless received benefit from the annicut works from a greater certainty of supply, protection from flood, good drainage, and water carriage, the benefit cannot have been so great, as that derived by the ryots of those villages, which had no means of irrigation until the annicut works were constructed, and which have therefore obtained irrigation in addition to the advantages received by the inhabitants of Woondy; and yet, no sooner had Mr. Taylor assessed the lands of Tennakoo and Mogultoor at 10 per cent. on their accustomed beriz on account of irrigation, then the ryots of the Woondy talook clamorously demanded that the same cess should be levied on them. If therefore it was the opinion of the ryots of Woondy that 10 per cent. on the beriz they had hitherto paid, so little represented the benefits they had gained from the annicut, that they clamorously demanded its imposition on the terms proposed by Mr. Taylor, evidently with the view of securing themselves from a demand more justly in accordance with the benefits they had received, it necessarily follows that a similar tax on Mogultoor and Tennakoo must have been very much indeed below what the Government might justly have looked for.

Para. 25, 26.

31. In para. 11 of the Extract from the Minutes Consultation of the 14th of July 1856, No. 728, the Government remarked that in the Sub-Division of the District, they had understood that some arrangement had been made by the late Sub-Collector respecting the additional cess to be demanded for the next two or three years, but that the arrangements did not appear to have been based on the sanction of higher authority, and that they were not fully informed of their details. It was however added that, if in the opinion of the Collector, Mr. Taylor's proceedings implied a guarantee against change during the period for which the arrangements were made, the Government would not object to their being so recognized.

32. The proceedings referred to are now more fully brought before Government, and have satisfied them that, a direct and specific guarantee was given by Mr. Taylor, that the arrangements he entered into should remain unchanged until a survey of the sub-division should be made. Although the Right Honorable the Governor in Council entirely disapproves of the measure, and considers that great blame attaches to Mr. Taylor for having entered into so important an arrangement without the authority of the Board of Revenue, or even of the Collector, to whom he was immediately subordinate, and for having committed the Government to its adoption, he must nevertheless now adhere to the resolution of the 14th of July, and offer no objection to the terms agreed upon being recognized and acted on, in place of the measures proposed by Government in that order. It appears evident to the Government that Mr. Taylor was carried away by the desire of making in his accounts, the shew of an immediate and large return for the expenses of the annicut, and that calculating that an addition of 10 per cent. on the beriz of the irrigated talooks, would yield a certain sum, he did not stop to consider that it would

after all amount to no more than about 5 annas an acre, and that even this would be added gradually only year by year, as it was ascertained that land was irrigated.

33. The guarantee which Mr. Taylor gave to the ryots holding lands of Government appears to have been given, in a less specific form, to holders of enam land. To them it was promised that a recommendation would be made to Government to accord to them, the same exemption from change in the arrangements made by Mr. Taylor, which he had, on his own responsibility, promised to the Jeroyettee ryots. The Collector argues that no actual engagement having been made, it is open to Government to confirm or annul Mr. Taylor's proceedings; but the Board are of opinion,* that, although not specifically given, a guarantee against change was understood by the Enamdars, and that they will consider that faith has not been kept with them, if a change should now be made.

Para. 40 *of Mr. Robinson's report 30th August* 1856.

**Para.* 27.

34. The Government cannot admit that the Sub-Collector's promise to the Enamdars of his Division, to recommend to Government the adoption of a certain course of procedure, is to be held to bind the Government to adopt that course, whether it be approved or not; and had Mr. Taylor limited his proceedings generally to such a promise, the Government would not have hesitated to set them aside, and to have ordered the adoption, in the Sub-Division of Rajahmundry, of a course of procedure regarding the levy of Teerwa jasty more in accordance with sound principle, and more likely to realize the just dues of Government. But as the specific pledge given to the Jeroyetee ryots by Mr. Taylor must be fulfilled, the Government are not disposed to repudiate the implied pledge which the Board are of opinion the Enamdars consider that they have received, and in the anticipation of a survey and re-assessment of the Province at an early date, the Government are willing that matters should remain, for the present, on the footing on which they now are.

35. In these paragraphs the Board discuss the principle on which the Government in para. 6 of their Resolution of the 14th of July 1856, No. 728, advocated the levy of a water rate, namely that it should be proportioned to the cost of the water to Government, rather than to the profit which the ryot might derive from it; that it should be calculated to give a suitable return for the outlay on the works, with a profit; and that no enquiry should be made as to the mode in which the ryot employs the water he takes, further than should be necessary to ascertain in a general way, the quantity of water consumed.

30 *to* 34.

36. The Board question the soundness of this principle, and say that it would fail to draw from Rajahmundry a proper share of the public revenue, with reference to its improved resources. They express a doubt if it was propounded by Government as a standard for universal application, on the ground that while in assessing a land tax the maximum taken should be the sum which the ryot is able to pay without discouragement to industry and improvement, the minimum should be the amount required to reimburse the expenses incurred in furnishing the water together with fair interest.

Para. 29.

„ 30.

„ 30.

37. The Government admit that the cost at which water is supplied is not the sole point to be considered in fixing the charge upon the land, but neither on the other hand is the greater or less value of the water to each individual ryot to be taken into account; on the conversion of dry land into wet by the use of water supplied from a Government work, an extra charge will be made, and what that charge shall be, must be determined on a combined consideration of the cost of supply to Government, and the general increased value given to the land by its conversion from dry to wet, by its safety from inundation, the freedom of its drainage, and the difference of cost of conveyance by the substitution of water for land carriage. In Rajahmundry, although this increase of value is certainly but ill represented at two Rupees an acre for a single crop, the Government are satisfied that such an extra assessment will fulfil all the conditions that need to be provided for, will leave the ryot a handsome return on his agricultural stock and labor, and will at the same time enable the Government to draw from the province such a contribution towards the general expenses of the state, as its fertility and its ample means of irrigation and communication, shew that it can well afford.

38. In paras. 36 to 42 of their proceedings, the Board of Revenue consider the Collector's second letter of the 30th December 1856, replying to certain observations made by the Civil Engineer of the Godavery Division in a letter to the Chief Engineer, respecting the lands of the Nugarum talook. Captain Rundall's representations went to shew that, although this talook had had the benefit of water from the Nugarum aqueduct since 1853, no additional assessment had been laid on the land, and that Enamdars, who had been in full enjoyment of the water, had not been called upon to make any payment in return. He also stated that the talook contained 60,000 acres of land, the whole of which might be irrigated, and he computed the extent under irrigation at not less than 20,000 acres, whereas the native accounts shewed only 6880 acres.

39. In regard to the first representation, the Collector explains that Fusly 1265, having been the third year in which the benefit of irrigation had been received, the ryots were not subject to assessment for the water until that year, and then only to half the fixed amount. He also details the arrangements made for assessing both Government and enam lands in Fusly 1266, but the Board have not considered it necessary to notice these, as they have already been discussed in their review of his general report.

40. The Board advert to the Collector's representation of the discrepancies existing between Captain Rundall's statements and the talook accounts, not only in reference to the cultivable and irrigated area of both Government and enam land in the Nugarum talook, but also in regard to the irrigated portion of the Razole and Somapilly villages, which were pointedly alluded to by Captain Rundall. After an attempt on the one hand to explain the cause of these discrepancies, and after adverting, on the other, to the admitted fact, that the area of the Rajahmundry District is very incorrectly recorded in the accounts, the Board remarked, upon a consideration of the facts brought to their notice on the present and previous occasions, that they "entertain not the slightest doubt that the village authorities, conceal the extent irrigated." The Collector thinks, that no field is omitted, though, he says, the extent registered may be greatly below the reality. The Board do not agree in this view; they show that the returns given to Captain Rundall of land entered in the public accounts as irrigated, differ greatly from those subsequently given at the Jummabundy, and they think that the increase shewn in the latter is due to the exertions made by the Collector, when he found reason to suspect the correctness of the accounts originally prepared. The Board say that what was thus detected and remedied, may have occurred in many other villages undetected; they do not mean to impute any blame to the Collector, who they say did his best to check fraud, but they feel it due to the Civil Engineer to express their opinion, that his statements, though not fully borne out, "were not without some foundation."

41. The state of affairs described in the correspondence just noticed, and the results given by the Board, as well as the views they have themselves formed in the matter, are any thing but satisfactory to the Government, or creditable to the administration of the district. The most favorable view which the Board are able to take of the matter is, that accounts of irrigation, fraudulent to the extent of more than 100 per cent., were imposed upon the Collector, and that the fraud was discovered only after a representation of its extent had been made by the Civil Engineer. There is no reason to suppose that what was discovered in the two villages of Rauzole and Somapilly, is not in practice in many other villages, and yet, as far as the reports now submitted shew, no measures have been taken to test the accuracy of the accounts rendered, and with extensive fraud brought before them, the Revenue Officers are content to remain generally passive, and to act only when their duty is pointed out by others.

42. The express object for which the construction of the annicut and its subsidiary works, was undertaken, was to improve the condition of the people, and the general resources of the District. The accounts given of the results of those works, as already remarked, stand impugned, and it has been asserted that the anticipations formed can never be realized. There is reason to believe that the benefits of irrigation afforded by the annicut had begun to be felt at a very early date, that not merely the ryots in Government lands, but Enamdars, the holders of rent free land, who had no claim to indulgence from Government, were making use of the water without any payment in return; and that the estates of private proprietors benefited in the same way, and that for some years no attempt was made to realize the dues of Government. How long this exemption continued in the different villages it is not easy to gather from the correspondence before the Government, but it is seen from these Proceedings, that

when a water rate came to be charged, it was done on no sound or uniform principle, and under arrangements wholly incommensurate with the large outlay incurred, and with the improved resources of the District. Added to this, it now appears that extensive frauds are apparent to every one but those whose express duty it is to prevent them, and that when they are detected in one place, with an almost certainty of their existence in all, nothing is done to prosecute the enquiry, matters are left to develope themselves, and the interests of Government are neglected.

43. It is impossible for the Government to express any thing but dissatisfaction at the state of affairs in Rajahmundry. As regards the revenue administration in connection with the Godavery works, the opponents of those works find a ready support to their views in the remissness of the Revenue officers, and the cause of general improvement is weakened by the comparatively small returns which the Government are able to shew for the great outlay incurred. A survey and general re-assessment are the only measures that can fully remedy the evil, but the Government are satisfied that far more might have been done, and might still be done by the Collector, if vigorous measures were adopted to bring to account all land really irrigated.

44. The Governor in Council considers it expedient on the present occasion to direct that any arrangements which may be made by the local officers for compounding with proprietors of Estates on account of the water taken by them, should be laid before the Board of Revenue for consideration, before they are finally determined upon.

45. The question of a double charge for summer water, will, as proposed by the Board, be deferred for consideration during the survey.

(Signed) H. FORBES,
Acting Secretary to Government.

R 25 July 57

Revenue Department

(11)

No. 1

Extract from the Proceedings of the Commissioner in the Northern Circars, dated 25th August 1854.

Read letter from the Collector of Rajahmundry dated 13th June 1854. (Received 7th)

1 In reply to the Commissioner's Circulars of the 3rd February and 11th April, the late Collector of Rajahmundry has submitted his views on the mode of improving Turrai Lands on irrigated tanks, forwarding at the same time a communication on the subject from his Sub Collector.

2 Mr Prendergast is of opinion that the arrangements proposed in these Circulars cannot be effected until a Survey has been made. The grounds of difficulty assigned by him are want of accurate measurements of the area, the irregular assessment now in force, ignorance of the fertility and produce of the land, and absence of classification. He is therefore of opinion that the extent to which extra assessment shall be imposed should be left discretionary with the Collector to be determined with the aid of Mediators conciliating neighbouring lands.

3 Mr Taylor refers to the discouragement experienced by the ryots from the uncertainty of the present demand and other causes connected with the transition state of the

the district and rightly assumes that the ad-
=ditional assessment should be at the same time
moderate and definite. In carrying out the
inquiries suggested in the Commissioner's Cir-
=culars, he found that the consolidated de-
=mand as enhanced in the earliest watered
Village, under the Sulyabhoga is as high as
the lands will bear, and being in many in-
=stances unequally distributed requires ad-
=justment. He is of opinion and has furnish
=ed statements in proof, that our information
is incomplete for a correct assessment of Tarwa
Jasthe, but he admits that Government is
entitled to the earliest practicable return for
benefits already conferred, and suggests that
a Notification of the grounds on which the extra
assessment demanded should be immediately pub-
=lished, that all lands under the in-
fluence of irrigation should be registered,
that no additional tax should be imposed
till lands have received water for two whole
years, that the Rents of 1264 Fusly should be
confirmed and that rates of Tarwa Jasthe
should be settled by enquiries to be made
during the ensuing settlement.

4. The objections of the late Collector of Rajahmundry are exactly those which induced the issue of the Circular from the Commissioners

(19)

Commissioner's Office on the 3d February. They leave the question where it was and the ryots liable to the same discouragement which it was the object of that Circular to remove.

5. The Sub Collector whilst acknow-
=ledging the existence of the same difficulties
sets himself to remove them as far as he
can. The general suggestions already noticed
are in accordance with the spirit and attention
of the Circulars and are approved. The im-
=mediate issue of a Notification is highly
Para 16. proper. But the draft in Mr Taylor's letter
should be modified to render it of general
application. A revised draft is herewith
transmitted which should be published im-
=mediately. The newly irrigated lands
will be registered and enquiries made into
the rates to be imposed after two years
exemption during the ensuing Summabundy on
the manner laid down in Commissioners
Circular of 11th April last.

6 Mr Taylor proposes a scale of the
rates at which Tarwa Jasthe shall be im-
=posed in the different descriptions of land
founded on examination of the produce of
each. These appear to be unobjectionable

and

and are approved as follows - Viz.

Proportion of additional produce derived from new irrigation to be left to the ryots.

1. In Sand producing dry Crops 3/5
2 — Do. — Do. — paddy — 1/2
3 — Do. — Do. - tobacco, Chillies & Onions 2/3
4 — Do. — Do. Sugar Cane — 3/4

The terwa jas the assessed on the above principles he proposes to bring to account in the following proportions:

25 per cent the first year
37½ — more in the 2d and
37½ — more or the full demand in the third.
100

It appears however to the Commissioner that three instalments are unnecessary when the ryot has already been allowed the full enjoyment of two years water without interference, and he would therefore limit the instalments to two - imposing half the extra cess in the first year and the whole the next.

The terwa jas the to be demanded from proprietary Estates and Zemindaries will be determined on the same principles as those above laid down for Circar lands.

With

8. With regard to Enam lands the Sub Collector advocates the imposition of a general uniform rate on all fields of this description situated in Villages to which water has reached. The present is not a fitting occasion on which to discuss the general views on which Mr Taylor founds his proposal. The subject of the treatment of such tenures will come under discussion hereafter and Mr Taylor's opinion will receive full consideration. At present the Commissioner must limit his instructions to the imposition of terwa jas the with reference to the actual benefit derived by the Enamdar in each particular case. Mr Taylor anticipates difficulty in ascertaining this in addition to the demand on the Zyroyate lands. But the Commissioner does not perceive the force of the objection. The inquiries which must be made for the one will serve for the other. Mr Taylor in para 21 of his letter proposes to divide all the lands of a Village into 4 Classes and to test the capabilities of two or three fields only in each. This is in accordance with the views laid down in the Circulars and the results will apply

furnishing

apply to the Enam equally with the full
assessed land.

When the state confers an Enam
Grant it alienates to the favored individual a
certain specified amount of the public revenue
which would otherwise come into the public
treasury. So long as that is secured to the
Grantee, he cannot claim any thing more.
It may fairly be argued therefore that the
State is entitled to the whole additional va-
lue imparted to the lands yielding the alienat-
ted revenue by improvements executed at
the public expence. For the present however
the demand has been limited to ⅔ of such
profits to be levied as in the case of the
Zeroyaite lands after two years enjoyment
of water, half in the first year the whole
in the next.

10. The demand will be made with
out delay for the current Fusly (1264) on all
Enam lands which have enjoyed water
during 1262 and 1263 Fusles.

Vizagapatam
25th August, 1854.

/ True Extract /
/ sign'd Walter Elliot
Commissioner

/ True Copy /
A Stirling
Asst Secretary /

(18)

Revenue Department.

No 767

Extract from the Proceedings of the Board of Revenue dated 19th May 1857.

Read letter from the Collector of Rajahmundry, dated the 30th December 1856, reporting the progress made in determining and levying an equitable rate for the use, for purposes of irrigation, of the Water supplied by the Channels from the Godavery Anicut.

In Cons 19 May 1857

(Here Enter No 154.)

Read also letter from the same Officer dated 30th December 1856, furnishing explanation regarding the lands irrigated in the Muggram Taluk and the imposition of a water cess thereon.

In Cons 19 May 1857

(Here Enter No 155.)

A Report on the subject of the foregoing letter, up to the end of July 1854, was submitted to Government by the late Commissioner in the Northern Circars, as an Enclosure in his General Report of

Collector's letter dated 13th Sept. 1856 No 34

3/2/57

Enclosure in an Extract from the Proceedings of the Board of Revenue dated 19th May 1857 No 767

Copy

Circular Proceedings of the Commissioner in the Northern Circars:

dated 13th June 1854.

Regarding Cauvery Delta on Irrigable lands.

1857 Dept

No 580/57.

Copy

Circular Proceedings of the Commissioner in the Northern Circars:

dated 13th June 1854.

Regarding Cauvery Delta on Irrigable lands.

28

of the 21st March 1856, and was reviewed by Government in the Minutes Consultation of Government under date the 4th July 1856, No 778, Revenue Department.

2. The Office of Commissioner in the Northern Circars having been abolished, the present report of the Collector is addressed to the Board. It narrates the various instructions given from time to time by the Commissioner as to the method to be observed in fixing the Extra Assessment to be levied for the use of the Godavery Anicut Water and the efforts made by the local Authorities to conform to them; states the mode of assessment adopted by himself and the Sub Collector in the year 1265, and the amount of tax imposed, and encloses Copies of Reports by the late Sub Collectors Messrs Taylor and Robinson.

3. The Board will first notice the extension of the Anicut irrigation in Fasly 1265 and the Water Cess received by Government in consideration of it. In his Report alluded to above, the Commissioner informed the Government that 59,768 acres situated

(16)

6. The Seewa Jamma to be demanded from Proprietary Estates and Zemindaries be directed to be fixed on the same principles, and that on Enams in reference to the actual benefit derived by the Enamdar. Elsewhere the Commissioner had laid down the Rule that the profit to the Proprietor and Enamdar having been ascertained, the portion to be taken by Government should be 2/3ds.

In Fr. Regalty 11th June 1855 In R.C. Ryl 20 March 1856. Para 2.

7. Mr Taylor's object in proposing the scale given above is explained in his letter to the Collector of the 17th May 1855 to have been "to ascertain what demand (meaning, it is presumed, proportion of the produce) could be justly claimed by the Government," and to use it "as a test by which "to determine whether the assessment al- "ready levied was sufficiently high or whether "additions could be fairly made to the "demand" and if so, to make an addition to the Collection or Joint Rent of the Village the distribution of which should be left to the Ryots themselves.

8. Acting on this principle Mr

Mr Taylor in 1864 measured produce in some lands in each Village for the purpose of forming an Estimate of the general yield and where he found that the benefit from the Anicut had been such as to justify the imposition of Teeruvu Jaatee beyond the demand of the past year, he made an addition to the Rent, leaving it to be distributed among the Ryots by themselves.

9. Somewhat similar was the plan adopted by the Collector in July 1865. He states in the 18th Para of his letter, that he fixed a sum to be paid as Water Tax on a careful consideration of the extent of land irrigated, the assessment the Ryots were at present paying, and all the circumstances affecting the profits," and adds, further on, "The Ryots were under the instructions of the Commissioner left to apportion the total sum fixed among themselves in the understanding that the whole of the increase was to be imposed on the lands actually irrigated." In forming his Estimate of the advantages derived by the Villages, however, Mr Burris measured no produce,

From Proceedings 30th Dec 1856 in Fort St George 19th May 1857 Para 13

situated in 280 Villages belonging to 8 Talooks received a supply of water in 1864. This extent, it appears, was exclusive of Zemindary and Enam lands. In July 1865 the number of Villages and Enams watered from the Anicut, and the sums demanded as extra Cess in consequence were as follows.

Statement A

	Villages.	No of Villages in which Teeruvu Jaatee was levied	Rupees
In Principal Division	170	170.	22,564
Sub Division	182	"	18,877
Pittapore Estate	34	25.	3147
	386		
Enams	No.		
Government Talooks	353	229	12,496
Pittapore Estate	33.	21	1249
			58,333

The number of acres irrigated was not ascertained, but the Water Cess was imposed by means of an addition to the Joint Rent of the Village. Villages which had not received water for 2 years were exempted, and those in the 3rd year of irrigation paid half the full addition.

10. The methods pursued in settling this addition to the Rent in the Principal

and

and Sub Division were different, but both claim to be founded on the principle sanctioned by Mr Elliot, the Commissioner, in his Proceedings of the 25th August 1854, and described by him in the following terms which will be found mentioned in the Appendix to Mr Goldingham's Report of the 5th May 1855, No 55. "Mr "Taylor proposes a scale of the Rates at "which Teerwa Jaetie shall be imposed "in the different descriptions of land founded "on examination of the produce of each. "These appear unobjectionable and are "approved as follows.

"Proportion of the additional "produce derived from the irrigation to be "left to the Ryots:

1. "In Land producing dry Crops — 3/5
2. — Do — Do — Paddy — 1/2
3. — Do — Do — Chillies & Onions — 2/3
4. — Do — Do — Sugar Cane — 3/4."

5. Mr Elliot further, after noticing that the Ryots had been granted the indulgence of the full enjoyment of 2 years water, directed that half the Extra Cess should be imposed on the first succeeding year and the whole the next.

The

produce, as this proceeding had been productive of no benefit in former years, and the Commissioner had therefore declined to sanction the employment of Hyledars.

10. Mr Taylor on the other hand in 1265, not only abandoned his former plan of measuring produce for the purpose of estimating the profits derived from the ancient, but abstained from making any enquiry whatever, and deeming the information previously obtained in regard to the Jabeeta of the Sub Division as complete as can be procured without a Survey assessed Teerwa Jaetie "at the General rate of 10 p Cent on P. 7. "the present Beri (of the several villages), "the addition to be in every case distributed "among themselves (the Ryots) according to "the benefit received." He moreover pledged the Government not to increase the demand until the lands should be surveyed and the Fieldwar assessment introduced.

11. The two preceding Paras describe the methods adopted by the Sub Collector and Collector in fixing the sums paid in consideration of ancient water

on

Para 30.
From Raja Luswamy
30 Dec. 1858 No 934.

in their respective Divisions in 1265 in
the Government lands. The demand from
by Zemindaries was confined to 25 Villages
of in the Minor Zemindary of Pillapore for
in which the amount levied was 3467, out of
m 5460 fixed as the full Water Charge which
will be exacted in Fasly 1266. Mr Purris
"does not state how this amount was fixed,
"but the Board presume that the same
"course was pursued as in the Government
"Villages in estimating the total profit,
"and that in accordance with the Rule
"laid down by the Commissioner 2/5th of the
"same was assumed as the Government
"demand.

Para 29.

12. With regard to Enam lands irriga-
ted, the attempts made to appraise the profits
derived by each Enamdar from the use of
the Water are stated by the Collector to
have utterly failed, and the accounts ob-
tained with a view to classification were
found to be not trustworthy. As a tempo-
rary measure, therefore, and on the under-
standing that it was for a single year only,
Mr Purris assessed each Enamdar
who

Note.
A Poolly is usually considered to comprise 8 Acres.

had enjoyed water for 3 years, with the sum of 5 Rs per poolly. In the sub Divi-
sion the Enamdars were treated in the same
manner as the holders of Government lands,
being made to pay 10 per Cent on the assess-
ment which the Enams would bear if
not held rent-free.

13. The Board have thus shewn how the amount exhibited in the abstract contained in a preceding Para as levied on account of Anicut water for Fasly 1265 was determined. They will next notice the arrangements made, or proposed to be made, for the future.

Para 18.
Government Lands in Principal Division for Fasly 1266.

14. It will be seen in turning to Statement A enclosed in the Collectors Report, that out of 170 Villages in the Principal Division irrigated in Fasly 1265, only 70 paid Kerwa Sastee in that year, and these to the reduced amount of 12,590 As. The sum to be assessed on them on this account in Fasly 1266 is 27,630 Rs, being an increase of 15,040 As. Fifty six other Villages included in the Statement will also be brought to taxation in this year, and in these and in the Waters Villages

Villages of the Amla pora Taluk, described as forming the most valuable portion of the Central Pitta, Mr Purvis proposes to make every endeavor to introduce the plan proposed in the Minutes Consultation of Government of 18th July last, No 778, Revenue Department, viz. to levy a rate equal to a return for the expenditure of Government with a profit. He does not give an Estimate of the return which will thus be received, nor does he appear sanguine of success. Correct data for the Purpose cannot be obtained, he thinks, of the Villages which may be irrigated, but not of their Area.

15. The number of Government Villages in the 3 Talooks of the Sub Division which paid Teerwa Jaadee in July 1265 was 159, which were classed at the settlement according to their circumstances, many being assessed with the full Teerwa for the current year; the majority paying only one half, and a few obtaining full remission; but all were to pay full Teerwa Jaadee in 1266. The Ryots of every unwatered Village had also acceded to the

Government lands in Sub Division for July 1266
Mr Taylor's Report Para 9
Mr Robinson's Report Para 15

the measure and agreed to be assessed in the same rate, provided they were supplied with water. In this way the Teerwa Jaadee on the Government Villages was raised from 18,395 in 1265 to 33,265 in 1266 being an increase of 14,870; and it was anticipated that at least 50 of the 67 Villages now classed as unwatered would receive irrigation eventually, and some of them in 1266, so that probably 10,000 would have to be added in July 1266, and 10,000 more subsequently.

Sub Collr's Report Para 10.

16. In the Pitta pora Leaving the sum to be levied in 1266 from Villages which paid Teerwa Jaadee to the amount of 2280 in 1265 is 5460; and other Villages, the Collector reports, have benefited considerably and may fairly be charged. Concerning these he proposes to address the Board hereafter. No other Estate has hitherto paid for ancient water; but several, entered in the Statement which accompanied the Report, are stated to have enjoyed its advantages, the Proprietors of which, either personally or through their Vakeels, have expressed their

Pitta pora Leaving Sum Para 20. Collector's Report.

their willingness to pay such amount
as might be thought fair." The Collector
gives it as his opinion that the correct
method would be to make each landholder
pay for the quantity of water he uses,
but that under the present state of the
irrigation works this is impossible -
The alternative which remains, in his
judgment, is either to measure annually
what is irrigated, and assess a certain
rate per acre, or to compound with
each proprietor. The Board concur with
the Collector in giving the preference to the
latter plan, and in considering it to be
in accordance with the views enunciated
by Government in the latter part of Para 8
of the Minutes of Consultation of the
14th July last No. 728 Revenue Department.

In respect to the water cess to be levied from Enams, the Collector states his opinion that the rate hitherto levied is quite inadequate; but as all attempts to estimate the exact value of the water for each Enam has failed, he does not suggest any process of taxation which

Enams.

Para 22

which aims at accuracy but only proposes a higher rate and a distinction between dry and wet Crops. In Tashildarie the rate taken in the Principal Division was, as already observed, 5 Rs the Pootty - For a dry Crop the Collector would demand 8 Rs and for a wet Crop 16 Rs the Pootty - Where a second or Summer Crop is raised, he would charge 16 Rs the Pootty - The Pootty though suspected to be more on an average is generally held to contain 8 acres - His charge proposed therefore would be equal to

1 R per acre for dry Crop.
2 Rs — Do — for a single wet Crop.
2 Rs — Do — for a second wet Crop.

The Board consider that till the powers of the land and the value of the water has been ascertained by the projected Survey the rates proposed will suffice - As noticed by the Collector, the Government have suggested a double charge for Summer water as more valuable than that received earlier in the season - owing to its rarity and the power it confers of raising Sugar

Cane

cane and other profitable Crops which require a sustained supply. But it is stated by the Collector, and the Board think correctly, that the supply is not so abundant; and general experience proves that the Crops of rice produced in the summer are smaller per acre than those which are raised at other times of the year. An enhanced charge for summer water will therefore, they fear, prove burdensome and discourage the cultivation of valuable products. At all events the plan of a double charge for summer water is, they would observe, novel, and one which they think it would be dangerous to adopt, without full consideration which the subject may well receive during the Survey, when opportunities of actual observation and conference with the Ryots will constantly occur.

18. Although Mr Taylor did not pledge the Government to the Enamdars in the same manner as to the Ryots, he expresses a strong opinion that the plan adopted in assessing them for ancient water

Sub Collectors Report Para 22.

water in Fusly 1265, Viz: by taking from them 10 per Cent of the Teerwa of the Enams should be continued, and the Collector, though disapproving of the measure, intimates his intention to make no changes without the orders of the Board. In the Current Fusly 1266, therefore, the Assessment on Enams in the Sub Division will be regulated as in Fusly 1265, and being more generally introduced will yield according to Mr Taylors calculation. Rs about 12,282, instead of 6786 collected in Fusly 1265. The Board will postpone their remarks on the propriety of the Course pursued to a future Para. They will only add in this place that they infer from the language employed by Mr Taylor that for small Enams he levied the whole 10 p Cent for Government. The case of Agraharumdars he considered, they observe, to be similar to that of other Proprietors, and took from them Agreements to pay Government 2/3rds of the increase of 10 p Cent over the present Sheist paid to them by the Ryots.

Mr Collector Para 23.

Sub Collector Para 10.

Para 9

The

19. The measures taken by the local authorities for levying the water Rate in Taluks 1265 and 1266 have been stated above without comment, except as regards the Collector's propositions for determining the rate to be imposed on Zemindaries and Enams in the Principal Division. The Board will now consider how far the measures have been proper, and what course shall be pursued in future.

20. First as regards the water Rate on Government lands. In the Principal Division it is stated to have been fixed after a careful consideration of all the circumstances affecting the Ryot's ability to pay; but the Collector has afforded the Board no means whatever of judging whether this assertion is correct. Statement A simply gives the gross amount imposed on a certain number of Villages. The Collector states that he has not furnished an account shewing the amount of water Tax assessed in each Village because, owing to the notorious

notorious incorrectness of the accounts of area no satisfactory conclusions could be drawn from them. The reason is not satisfactory. Incomplete information is better than none at all. An account shewing the Rent of each Village in 1264 the area, according to the Village accounts, irrigated therein in F. 1265, the additional Rent imposed in consequence, with explanatory remarks in a separate Column would have placed them in a far better position for forming an opinion of the sufficiency of the water Rate levied than they occupy at present, when they have nothing before them to suggest even a pertinent question. They request that Mr Purvis will furnish with his next Report a Statement containing these particulars, with any further useful information that he can obtain. Mr Purvis, as already pointed out, finds no difficulty in obtaining correct returns of the fields that receive anicut water; but he distrusts their areas. These however, as above observed, may be entered according to the Village accounts.

21

As regards the 70 Villages which paid a water Rate in 1865, the arrangement then made must stand good till a Survey for the understanding that it should not be altered unless where fraud had been attempted, which was encouraged by the Collector, was tantamount to a pledge. The Board request to be furnished with a Statement shewing the degree in which the Rent in Bicca-vile and some villages of Capaveram have been enhanced of late years with the estimated area which has been irrigated in the villages affected, in order that they may judge how far the measure precludes the levy of a water rate. In respect to other villages, not yet assessed with a water Rate, the Board approve of the Collector using every endeavor to introduce the plan proposed in the Minutes of Consultation of the 11th July last, No 728, Rev Depart. As regards that plan, they will however offer a few observations hereafter.

Para 24.

22 The grounds on which the Sub

Govt Minute dated 11th July 1865 No 728

Sub Collector accepted a uniform per-centage of 10 p Cent on each Village, as a composition for a water cess proportioned to the benefit derived by each Ryot according to the Scale laid down by the Commissioner at his suggestion are stated by him as follows.

Sub Collector's Report, Para 6.

1st That the imposition of a fixed Tax had been postponed long enough.

2nd That the great difficulty of obtaining accurate information in regard to the productive powers of the various Soils in different Villages had been admitted.

3d That no agency had been sanctioned for the purpose.

4th That the information already gained in the Sub Division was as complete as it was capable of being without a Survey.

5th That any measures based on data founded on measuring the Crops of the current year would be imperfect.

6th That the rates of Seerwa circulated by the Board of Revenue in their Proceedings of the 28th September 1855 were con-

Govt Minutes Cons. March 1855 377 & 411

the Rajahmundry District.

4th That the arbitrary enhancement of the Rents by the addition of a few hundred Rupees according to the circumstances of the Village is always open to objection on the score of unintentional partiality on the part of the settling Officer; for however great his local knowledge maybe, the distribution of the amount must necessarily be unequal.

8th That a uniform per centage of increase upon the whole commends itself at once to the Ryots as a systematic arrangement, affecting all whom it should affect in an equal and proportionate degree.

23 Mr Taylor goes on to shew that to add a uniform rate of 10 p Cent to the Village Rent was free from objection as regards the Ryots and advantageous to Government. In proof of the former assertion, he mentions that it was received with scarce a dissentient voice by the whole body of Cultivators of the Mogultoor and Tanjore Talooks; and that the Ryots of Moondy hearing that

that it was his intention to proceed on leave of absence without visiting their Talook, conjured him not to quit the District without extending to them the same boon which had been offered to others. The advantages to Government he considers to be shewn by the financial results already stated.

The Board are not convinced 24 by these arguments. Although the greater part of the Sub Collectors propositions be admitted, it does not follow that the course pursued by him was a good one. His eighth, which is the most important appears to the Board to be disproved by former Statements of Mr Taylor himself.

25. He asserts that the arrangement affects all whom it should affect in an equal and proportionate degree. To secure this, it was necessary that the circumstances of each Village, and the quantity of water received by each should be equal. Mr Taylor's report of the 17th May 1855 shews that this was not the case. In Para 10 it is stated as follows.

In

Mr H. Rigaby 16 June 1855, M.R.C. of Lons 20 March 1856.

"In considering the general question
"of the imposition of a Water Rate in addi-
"tion to the current demand, the peculiar
"circumstances of each village and
"Taluk must be kept in view. In those
"parts of the District like Moondy, which
"benefitted by irrigation before the Anicut
"was commenced, the change is not so re-
"markable as elsewhere. The Crops are
"secured to the Ryots in adverse seasons,
"but the yield is not necessarily greater
"than it used to be in a good season.
"The Rents have progressively increased,
"and there are no grounds for suddenly
"Enhancing the demand."

26 Here is a plain representation of a difference of circumstances in different localities. and that the Ryots of this very Taluk of Moondy in regard to which it was stated in May 1855 that there were no grounds for enhancing the demand, should before the close of the year, importunately claim to make the same composition for the Water Rate as the other Taluks, appears

(26)

appears to the Board an incontrovertible proof, that for the Sub Division in general the rate of 10 p Cent is too low, and that in seeking the advantages of an easy simple arrangement, the just rights of the State have not been fully enforced. As regards the Government lands, however it must stand until the Survey, as the Sub Collector gave a positive pledge to this effect.

27. The Collector recommends that the arrangement should not be continued in respect to the Inamdars to whom the Sub Collector gave no pledge. But from Mr Robinson's report, Para 10, the Board observe that Mr Taylor gave a promise to recommend that the same conditions should be allowed, and the Fasli was paid under this impression. Such being the case, and a Survey of the Sub Division at an early period determined on, the Board are unwilling to take a step which might be considered a breach of an engagement.

28. No further orders are required relative

furnishing

relative to the Proprietary Estates and Zemindaries with which Mr Purvis has stated his intention to attempt to make a composition in accordance with the sujjestion of Government.

29. It only remains for the Board before closing their review of the report placed first on record, to state their conviction that the sums which will be taken for the Water Rate under such arrangements as are now reported will form a very inadequate return for the value of the water received: and they would also venture to express a doubt whether the course suggested in the Extract from Minutes of Consultation of Government of the 4th July 1856 of fixing a rate calculated to give a suitable return for the outlay on the works with a profit is founded in a correct principle, or would draw from Rajahmundry its proper share of the Public Revenue with reference to its improved resources.

Mr Robinson's Report Para 42.

30. According to the system of taxation in this Presidency, the funds required

(27)

required for the service of the State are chiefly drawn from Land and Water. The Rivers have been considered public property, and where their Water is applied to irrigation, even without the aid of expensive works, the land receiving the supply is subjected to a higher rate of tax in consequence. The endeavor has hitherto been to assess the Wet lands of all Districts equally with reference to their respective advantages, and this, the Board think, should continue to be the Rule, the rate being determined by the wants of the State, the maximum being the sum which the Ryot is able to pay, without discouragement to industry and improvement and the minimum amount required to reimburse the expences incurred in furnishing the water with fair interest.

31. A Rate founded on the principle suggested by the Government in the Minutes of Consultation referred to above would thus form the minimum, and from the context the Board doubt, whether it was propounded by Government as

a

a Standard of universal application.
After remarking on the lowness of the
rate imposed, they observed that the
Rajahmundry Authorities appeared to
intend to apportion it to the Ryots
profit in each case, and that this could
only be done by taking an average of
the yield of each kind of Crop and
then fixing certain money rates per acre
for each, an undertaking which they
considered impracticable and contrary
to sound principle, which dictates
that no enquiry should be made as
to the mode in which the Ryot employs
the water he takes, further than shall
be necessary to ascertain in a general
way the quantity consumed. It would
thus seem that the object of Government
was to guard against too low a Cess
and minute enquiries into the nature
of the Crop raised and the Board
admit most fully that these were to be
avoided, and that the average value
of the water on the whole, and not to
each individual as he may happen

to

to employ it must be the guide even to
the maximum tax; but the terms used
at the commencement of the 6th Para-
"the proper principle of a water tax is
"that it should be proportioned to the
"cost of the water to Government rather
"than the profit which the Ryot may
"derive from it" are so broad, that there
may be danger unless an explanation
is given of the cost to Government being
taken as the general Standard. If
such a rule were adopted, great dis-
turbance of present taxation and much
inequality in any rates fixed according
to this plan in future would be the
consequence; as lands irrigated from
Rivers with high beds, from which
Channels can be taken without anicuts
would be taxed much lower than such
as are dependant on such expensive
works as the Godavery Anicut. though
the value of the water to the Ryot
in each case might be the same.

32 Such a Rule would also,
as remarked in a preceding Para, fail

to

to draw from Rajahmundry its proper share of the public Revenue with reference to its improved resources. Notwithstanding all the efforts of Government to equalize and alleviate the burdens of the people, it will be admitted that some assessments are still too heavy and some taxes still call for remission. Portions of the Presidency also stand urgently in need of expenditure on works of irrigation and communications, and in none have these aids to the prosperity of the people been supplied to the full extent that it is desirable. To contribute the funds required on the one hand to compensate for reductions of taxation, and on the other to pay for Public works on an extended scale, it is reasonable that Government should look to a District of great natural fertility; which, by the expenditure of large sums of money drawn from the Revenues of the Presidency at large, and the application of great Engineering skill has been furnished with an irrigation of unequalled excellence,

and

and with a system of Water carriage between Village and Village and with the Coast, such as is not to be met with elsewhere at least in the Madras Presidency.

33 For the water received from the Godavery by means of the Anicut such a charge, the Board think, should be made, as will assimilate the burdens of the Ryots to those of the inhabitants of other Districts with reference to their respective advantages. This arrangement, they believe, will not only afford a return for the cost to Government with an ample profit, but will also supply the addition to the Public Revenue which, as stated above, may be reasonably expected from a District so much improved.

34. The Report of the Sub Collector Mr Robinson, which is well deserving of attention, is directed to the exposition of the evils of the present system of Revenue administration in Rajahmundry and the absolute necessity of an immediate Survey to develope the resources of the District and secure

the

the just rights of the State. He furnishes most valuable suggestions for the conduct of the Survey and assessment; but as a separate Establishment will soon be organized for the purpose of performing these operations, it would be out of place to enter upon the subject here. The present assessment of the Sub Division he considers light, and he calculates that an addition of 35 per Cent on account of the benefit derived from the Ancient Rs. 33 which would yield 225000 might be imposed without oppression; but in a Survey, he adds, it is not possible to place the matter on any proper footing in consequence of the extreme inaccuracy of the accounts.

35. At the Government have informed the Board that arrangements are being made for commencing the Survey of Rajahmundry at an early period, it is not necessary to discuss further the remarks contained in this valuable Paper: but they resolve to recommend that in the organization of the Survey Establishment,

Establishment, a copy may be placed in the hands of the Officer appointed at its head.

36. The Board now proceed to notice the 2nd letter of the Collector placed at the head of these Proceedings, which is in reply to observations made by the Civil Engineer of the Godavery in a letter addressed to the Chief Engineer, and sent for report to the Commissioner Northern Circars, in the Extract Minutes of Consultation under date the 11th June 1856, No 960, Public Works Department (Public).

37. In the communication adverted to, Captain Randall stated that though the Nagyarum Talook had enjoyed the benefit of the Water from the Nagarum Aqueduct since 1853, not only had no additional assessment been laid on the land, but the Mancamdars who had been in full enjoyment of the water had not been called upon to pay a single fraction in return. He also asserted that the total land in the Talook

amounts

amounts to 60,000 acres, every one of which may be irrigated.

38. Being called upon by the Commissioner to give the data on which their Calculations were founded, Captain Randall in a letter dated the 25 July 1856 states that the Trigonometrical Survey makes the Nagarum Taluk contain 120 Square Miles, which if we allow 500 instead of 640 acres to the Square Mile will give 60,000 acres, leaving 16800 acres for Sites of Villages, Sand Tracts near the Sea; and that the Village returns give 7086 Pootties. From which after deducting for Village Sites, there remains 5975 Pootties as Cultivable land, which at 10 acres the Pootty, which is a truer calculation than the usual one of 8 acres the Pootty, will equal 60,000 acres nearly. The extent irrigated, he computed to be not less than 30,000 acres, judging from the depth of Water flowing daily over the Aqueduct, and the area commanded by each Channel; whereas the return made by the Native

Revenue

Encl 1 in Dr. Najah memo dr 30 Dec 1856 to Com 19 Jany 1857.

Revenue Authorities were represented by him to amount only to 6504 Pootties or 6880 acres. As a proof of the inaccuracy of the Village accounts, he cites the cases of two Villages of Rayalo and Sonapilly, in the former of which, according to Captain Randall's information, out of 89 Pootties, only 22. 3 were returned as watered; and in the latter, 5. 1 were entered as watered and 20. 12 as unwatered, whereas on measurement the whole was found to have been irrigated.

39. In answer to these remarks Mr. Purvis, in regard to the Tax levied, observes that Fasly 1265 was the third year, and that according to the late Commissioners instructions the Ryots were not assessed for the Water till the 3rd year and then with only half the full amount fixed. He details also his arrangements for the Government and Inam land in Fasly 1266, whereby the Water cess will have been considerably increased. It is unnecessary to notice them here as they have been already discussed in reviewing his General Report.

In

In reference to Captain Rundall's compu-
tation of the area, the Collector states
that according to the Taluk accounts
the whole Goodicat is 56,599 acres, and the
cultivable area after deducting village
sites &c 45,220. A further deduction of
3,612 acres being made from this on
account of 5 villages to which the water
had confessedly not yet reached, there
remained

	Acres
Government	22,021
Enam	17,586
Total	39,607

of which there were returned as watered

Government	6,438
Enam	5,282
Total	11,720

Captain Rundall's statement of the extent
entered as irrigated in the Public accounts
is thus shewn to be less than half of the
real amount. For calculating at 8 acres
the Poolly, the 650 ½ Poolies which he gives
as the entry is equal to only 5210 acres.
It seems probable however that the accounts
originally prepared differed from those
eventually given in.

Collectors Report para 5

Rajahmundry

32

40 As regards Rayole and Somapilly
Mr Purvis shews that in the former
53 Poolies and odd were watered, instead
of 22. 3 as stated by Captain Rundall,
and in the latter 20. 10. 6 instead of 3. 1.
The same explanation may possibly be
given of the great discrepancy in this
case also. Mr Purvis states that from
the best information he could get, the
village of Rayole was not watered nearly
to its full extent, as was the case with
Somapilly.

41 It is admitted on all hands
that the area of the Rajahmundry District
is very incorrectly recorded in the accounts,
and it is unnecessary to dwell on the
circumstance, as it has been fully recog-
nized by Government, who have intimated
their intention to cause the District to
be surveyed as soon as the Department
for that purpose is organized. On considera-
tion of the facts brought to notice, not
only in the reports under consideration,
but on other occasions, the Board can
entertain not the slightest doubt
that

that the Village authorities conceal the extent irrigated. Mr Purvis indeed states that he believes that no field is omitted, though the registered extent of the fields may be considerably below the mark. The Board however are inclined to a different opinion. The returns given to Captain Rundall have been shewn above to differ greatly from those eventually delivered at the Jummabundy, and the increase in the latter seems to have been due for the most part to the exertions of Mr Purvis whom he saw reason Para 5
to suppose that the accounts which had been prepared were not to be depended upon. What occurred and was remedied in the Villages which attracted Mr Purvis' attention, may have taken place in many other Villages undetected. By these remarks however the Board do not mean to impute blame to the Collector, who on the contrary appears to them to use such means as are at his disposal to check fraud with much solicitude, but they deem it due to the Civil Engineer, to

(43) N 25

to express their opinion that his Statements were not without some foundation, though they are not borne out in their full extent by the accounts, and may in some degree have been too hastily made. It is within their personal experience that a bird's eye view of Cultivation is very deceptive, uncultivated portions remaining undetected amidst the surrounding expanse of green.

12. The Board do not think it necessary to advert to the question of the value of Crops saved by the ancient in July 1863, which is mooted in Captain Rundall's letter to the Commissioner, further than to avow their conviction that it was very large. Neither is it desirable to lengthen out these Proceedings by remarks on the Petitions complaining of over assessment, on which Mr Purvis takes the opportunity to report. They are satisfied that the Petitioners have no cause to complain, and propose to pass an Endorsement on their Petitions to this effect.

(A true Extract)
E Drew
ag Secretary

To
H. Forbes Esq
ag Secretary to Government,
Revenue Department.

P. Mackenzie

Cons: 15th July 1856. No 45 & 463
do 21st April 1857. a-y.

Copy in a Letter to C
dd 25 Sept 1857 No 34

3/12/97
17-7-99

Rev. 1857 Depart.
Dto Cons: 28th July.

No 580

Extract from the Proceedings
of the Board of Revenue

Dated 19th
Recd 22nd May 1857.

15 Encls:
14 do Returned
1 do do 30-7-58

Sec No 729. 22nd July.

Reviewing the Report of
the Collector of Rajahmundry
on the progress made in deter-
mining and levying a water
rate for the use of water sup-
plied from the Channels from
the Godavery Annicut.

No.

19 June - 27 & 30 July

3x

R. D

No 729

Extract from the Minutes of Consultation
Under date the 22nd ~~July~~ 1857.

Read the following
Extract from the Proceedings
of the Board of Revenue.

Here enter 19th May 1857 No 1667

H

P.T. In these proceed-
ings the Board of Revenue
lay before Government two
letters from the Collector of
Rajahmundry, both dated
30th December last, the one
reporting the progress made
in determining and levying
an equitable rate, for the
use, for purposes of irriga-
tion, of the water supplied
by the channels from the
Godavery annicut; the other
furnishing

in favor 28-33-35-41 #43

furnishing explanations re-
garding the lands irrigated
in the Nuggurum Tahsil
ine the Lanne District, and
the imposition of a water
cess on them.

2- The subject of the
irrigation provided by the
Anicut and its subsidiary
channels, and the means
whereby an adequate return
for the outlay incurred on
account of them was to be
obtained, had, soon after
the works came into opera-
tion, received the attention
of Government. The corres-
pondence that ensued in
consequence, as recorded in
the Consultations noted in
the margin, has partly
been brought under the
notice of the Honorable Court

of

Rev. Con: 1 June 1852 No 4
do. 12 Dec 1854 No 1-2
do 7 April 1855 No. 16.
do 1 May " 32-33
Pro: Rev Rev. 21 May 1855 No 1335
From Court No. 9 July 1855 No 84.

Court 12 December 1854 Nos 1-2.

of Directors, but a portion, as
will be presently shewn,
has still to be considered.
In Extract Minutes Consul-
tation 29th May 1852, the
Government called for certain
particulars relating to the
cultivation and revenue of
the lands watered by the
Godavary, both previous to
the construction of the Anai-
cut, and subsequently: The
reports submitted in conse-
quence by the Sub Collector
then in charge of Rajah-
mundry, dated 29th July and
23d September 1852, were laid
before Government in the
Board's Proceedings of the
23d October following; but
as they were unaccompanied
by any opinion from the
Board, the Government, in
Extract Minutes Consultation
7th

7th December 1854, desired that the sub Collector's State=ments should be carefully tested, and the results placed before them in a clear and concise form. The opportunity was taken of forwarding to the Board certain information furnished by the Collectors of Tanjore and Guntoor on the subject of the advant=ages derived from the Annicuts in those Districts, and it was intimated to the Board, that the Government proposed to publish all these reports for general information, and that hence it was necessary that they should exhibit with the strictest accuracy and the utmost impartiality, the results of the outlay on the important works noticed. It was remarked to the Board

67 Cuddapah 3

Board, that the correctness of the accounts given by Colonel Cotton in his publications had been impugned, that other writers had argued that the large returns anticipated from the outlay on these works had not been, and could not be realized, that the reports called for would, it was hoped, clear up all doubts on the matter.

Cor. 17 April 55 No 15-16.

3. On the 7th April 1855, the Board, in reference to the above orders, represented that the subsidiary works connected with the Godavery and Kistnah Annicuts were still incomplete, that arrangements had yet to be made for remodelling the land Assessment, as well as for introducing

and that as these matter had
been, for some years past
under the control of a sepa-
-rate Agency, their means of
information were insuffici-
-ent to enable them to meet the wishes of
Government. They therefore
requested permission to trans-
-fer the papers regarding these
two Districts to the Commis-
-sioner of the Northern Circars.
The Government in Extract
Minutes Consultation 14th April
1855, after expressing their
disappointment that the
reconsideration of the subject,
as far as it appertained
to the Godavery and Kistna
works had not yet been commenced,
recalled the papers, and desired
the Board to submit their
report on the Coleroon works
at their earliest convenience.

4. The papers thus
returned

Cons: 1st May 1855 Nos 32-33

returned by the Board were
forwarded to the Commissioner
Northern Circars in Extract Minu-
-tes: 26th April 1855, with a reitera-
-tion of the earlier orders Viz.t
that it was the wish of Govt, for
the complete avoidance of error on
a subject of so much importance,
and on which such different
opinions were entertained, that
"the interesting and able reports
by Mr. Taylor on the works in
Rajahmundry, should be care-
-fully tested;" and that in order
to complete the subject, informa-
-tion similar to that given by
Mr. Stokes for Guntoor, should be
obtained from the Collector of
Masulipatam. The Government
alluding to that part of Mr.
Taylor's reports which treated of
"Leerwall foundry,
"or the addition to be made to the
"demand on account of the irriga-
"-tion supplied by the new works,"
expressed their views generally on
the subject in advertence to their
orders

orders of the 5th January 1855, in which, they said, they had laid down the principle of an assessment that would obtain a moderate return to Government for its outlay; and they requested the Commissioner to give his attention to this part of the subject, and to furnish a statement of the extent of land liable to Peerwaljamsty and the amount (of the tax) as well as an estimate of the "probable extent and amount still to be anticipated."

5. "In their Proceedings of the 21st May 1855 the Board of Revenue reported on the effects of the Coleroon Amicuts on the revenue and prosperity of the province of Tanjore, and the Commissioner of the Northern Circars reported in like manner on the 9th July of the same year, respecting the Godavery and Kistnah Amicuts.

Ex pts: Bd of Rev: 21st May 1855 No 1325
Exmn Comr No. 9th July 1855 No 84

CLS

As already stated, these papers were obtained for the express purpose of being published with especial reference to the statements of certain writers who had impugned the accounts given by Colonel C. Cotton of the reduction from these works. Owing however to the absence of Colonel Cotton from India, the Government have been unwilling to enter upon a consideration of this important question at present. Since that officer returns, the Government have transferred the Report of the Commissioner of the Northern Circars in his hands, in order that, having before them

Army

any observations which he might desire to offer, they might be better able to form a correct view of the advantages afforded by the Annicut. The Government have very lately received Colonel Cotton's Reports on the subject; and they propose at an early date to take the whole subject into consideration, and to submit their views, with the Reports on the Tanjore works by the Board of Revenue, and those by the Comm.r and Colonel Cotton on the Godavery, to the Honor.able Court, in Reply

to

Corrs. 8th Nov.r 1853 No. 13-14
14th " 1854 " 23 & 25
5th Jany 1855 " 36-37
15th July 1856 " 45-46
P.W. 17th June " " 1-2
Rev. 24th April 1857 " 7

From Comm.r N. C. 19th Sept.r 53 No. 495
E. Mo.b. 8th Nov.r 1853 p.o

(40) 40 [illegible]

to their despatch dated the 2d July 1856 No 8.

2 Irrespective of the correspondence just noticed, the question of a water rate for the irrigation supplied by the Godavery Annicut has been considered separately in the papers recorded in the Consultations noted in the margin. From these papers it appears that a water rate was for the first time introduced in Rajahmundry in July 1861, and was imposed in that and the following year, as a temporary measure at the rate of 1 Rupee

per posture on all wet lands ascertained by the Revenue authorities to have received additional water, and 2 Rupees on all dry lands converted into wet. In their Resolution of the 5th November 1863, the Government remarked on the utter inadequacy of these rates, and desired that the subject might be reconsidered in view to a more equitable rate being introduced. The subject was afterwards alluded to in the Commissioners' Settlement report for July 1863, as one that had been until then, from "specific causes," of partial application only, but it was said that measures

8 annas.

Comm^rs Report 23^d Augt 1854 p 35-36
Ex Mr. Comm. 6^th Nov^r " p 26

4

(H) 41 7

measures had been taken for the systematic application of an irrigation tax on lands both on full and favorable Assessment, which would come into operation from the commencement of fasly 1274 The Government desired to be furnished with a special Report, observing that the question was one of great and obvious importance, and that its early settlement was essential (vide para 26 of Extract from Comm^rs Letter 6th November 1854 to 1865).

The subject was accordingly reported upon in the Commissioners letter of the 20th November 1854.

From Comm^r 20^th Nov^r 1854 to 1866
Ex Mr. Comm. 5^th Jany 1855 p 43.

and

and Government, in Extract
dated Coss. 5th January
1856, after noticing the
arrangements made
for imposing an addi-
tional assessment, re-
corded their opinion
that the terms offered
to the Ryots were exceed-
ingly liberal. They denied
that in the settlement of
the year then current,
the Commissioner would
be entitled specially the pro-
gress that had been
made in settling the
water cess upon the
principles explained
in the above letter, nor
furnish the details of
the results in a tabular
form.

From Coss. 24th March/56 No. 27
E. & C. 14th July/56 No. 728.

form. This was according
ly complied by the Com-
missioner in an appen-
dix to his general reports
reports for Fasly 1265, and
was considered by Govern-
ment in Extract Minutes
Council Chamber 4th July 1856.
In this resolution also
the Government regarded
"the present state of
"the matter as respects
"the levy of Coorna justly
"for water supplied by
"the Godavery works as
"very far from satisfac-
"tory" and they laid
down what in their
opinion appeared to be
the proper principle of
a water rate, such as
would give a suitable
return

returns for the outlay on the works with a profit."

8 About this time the Government had also before them a report on the Nuggarum Agreement by the Civil Engineer of the Godavery division, in which that officer remarked that "although the Nuggarum Calook had enjoyed the benefit of the water conveyed by the anicut since 1853, no additional assessment has been laid on the land, whilst that even Ennamdars who had been in full enjoyment of the water, had not been called upon to pay any thing in return." The Government in their resolution of the 11th June 1856 Nº 960, called the

the attention of the Commissioner to these statements, and observed that, as two seasons had already passed by, it was undesirable that a third should be permitted to pass, without any advantage to Government.

9 The Proceedings of the Board of Revenue 19th May 1857 received at the head of this paper refer to the orders of Govt. so returned in the two last resolutions of this paper and 11th July 1856 mentioned above, and the Right Honble the Governor in Council will now proceed to take them into consideration

10 But the earlier proceedings of the

the Board narrate the different methods pursued by the Collector and Sub Collector in assessing water rate on the Villages of their respective divisions in July 1865, on Government land, as inams, and on proprietory Estates.

The Collector reported that, in July 1865, 39,385 acres of land, situate in 250 Villages belonging to 8 Talaks, had their supply of water. The extent of land it would appear was exclusive of Zeroinaay and Inam lands. In July 1865, the number of acres irrigated

irrigated was not ascertained, but the water cess imposed by the collector on the Government part of the Village on which it was imposed. Villages which had not received water for 2 years being exempted, while those in the 3d year of irrigation, paid half the full Assessment.

The failure to ascertain the exact No. of land irrigated by a fatal omission on the part of the Revenue Officers one principal object must inconvenience has followed, and to obviate the Collector directed the Government has suffered must necessarily

wholly ascribed.

11th The number of Villages and Inams watered from the Anicut in July 1865, and the extra cess demanded, is shewn in the following statement extracted from para 3 of the Board's proceedings.

	Villages watered	No of Villages in which Inam was partly resumed	Rupees
In principal division	170	70	22,364
Sub division	152		15,877
Pittapore Estate	34	25	3,147
	356		

Inams	etc		
Government Talooks	353	229	12,496
Pittapore Estate	33	21	1,269
		Rupees	55,333

12 The methods pursued by the Collector

Collector and Sub Collector in settling the extra cess were different, though both claim to be founded on the principle sanctioned by Mr Elliot when Commissioner in the Northern Circars.

The principle of assessment here alluded to may be thus briefly described. Seven Sawky Wars to be levied in the Government Talooks on the different descriptions of land, upon an examination of the produce of each

according to a scale of
rates proposed by Mr.
Taylor; the ryots were
to have the benefit of
the additional pro-
duce derived from
the irrigation in
certain proportions,
varying according to
the description of land,
from 1/2 to 3/4; they
were to have the use
of the water free
of charge for two
years, and were to
be charged with
half towards the
third, and full period only
from the fourth year.
In Proprietary Es-
tates and Zemindaries
the

1	the land producing	Dry crops		3/5
2	do	do	Paddy	1/2
3	do	do	Chillies, Tobacco	2/3
4	do	do.	Sugar cane	3/4

(46) 46 52

the Peishcush jaxty
were to be fixed on
the same principles,
and on Enams, with
reference to the actual
benefit derived
by the Enamdar;
but this plan was after-
wards somewhat
modified by a rule
requiring the Govt
demand to be fixed
at 2/3rds of the ascer-
tained profit of
the Proprietor and
Enamdar.

13. The course
actually adopted in
the Government lands
in Fasliee 1264 and
1265, is described in
para

paras 8 to 10 of the Board's present Proceedings. In the former year Mr Taylor measured the produce in some kinds in each Village, with the view, as it is said, of forming an Estimate of the general yield; and where he found that the benefit from the Annicut had been such as to justify the imposition of Seemah jasty beyond the demand of the previous year, he made an addition to the general rent, leaving the detail distribution of it to the ryots.

In

14. In July 1865 the proprietors of the Principal Tanks not having been measured, in consequence, as the Collector asserts, of the proceedings having produced no benefit in former years, he therefore fixed a water-tax, upon consideration of the Extent of land ascertained by him to have been irrigated the Assessment the Ryots were already occupying, and all the circumstances affecting their profits, and left the Ryots to apportion among themselves the total sum fixed, with the understanding, that the "whole of the increase was to be imposed on the lands irrigated." And in 170 Villages in the

irrigated in fasly 1265, only
30 paid Jarwa jaudy
to the reduced Amount of
Rupees 12,590, the full demand
being Rupees 22,560. In the
Sub division, Mr Jaylor aban-
doned his plan of measuring
produce, and fixed a Jeerwala
jastee at the general rate of
10 per Cent on the benefit of
receiving water,
each Village, leaving the ad-
dition to be distributed
by the Ryots according to
the benefit derived by each, and the system to be applied hereafter to other villages, as they come under the influence of the irrigation.
The No of Villages which paid
in Fasly 1265
this cess, was 159, the Amount
Collected being Rs 18,395. Mr
Jaylor is stated to have
given a pledge, that the
demand, so fixed, would
not be increased until a
Survey

survey and field Assessment
had been introduced.
15. The demand for water
tax from Zemindaries was
confined to 25 Villages of the
Pillapore Estate; the Amount
levied was Rs. 3147, out of Rs. 5450
fixed as the full water
charge to be in
exacted in fasly 1266. No
explanation was given by
the Collector as to the principle
on which this Amount was
fixed, but the Board presume, that the course
adopted in the Good Villages,
as laid down by the Commissioner,
was followed in this, viz.
of estimating the total pro-
fit and assuming two thirds
of it as the Govt demand.
16. In regard to Inam
lands, it is stated that the
attempts to

41.

12.

(49)

impossible to appraise the profits derived by each Inamdar from the use of the water having failed, the Collector, as a temporary measure, for one year, assessed each Inamdar who had taken water for three years, with the sum of Rs 5 per portion of 8 acres. In the Sub Division the Inamdars were charged as in the Govt lands, with 10 per cent on the assessment which the Inam would bear, if not held rent free.

July 1266.
¶ 13 & 19.

17. In July 1266, the sum payable on the 70 Villages in the principal division which have received water for three years & longer will amount to Rs 27,630 bring an increase of Rs 15,000. besides

para 4 Bd Pro.
" 24 Colr Letter 30 Dec 56.

besides which 56 other Villages will be subject to taxation in this year. The Collector proposes to introduce in these as well as in the Villages of the Ambapoor taloo to which the slabs has had water for three years the plans proposed by Govt in para 6 of Mr. Mills Com No July 1856 No 728, of levying such a rate as would yield a suitable return to Govt for the expenditure incurred with a profit. No estimate is given of the probable amount that may thus be obtained, and the Collector seemed to be somewhat doubtful of success.

para 15

18. In the Sub division it was proposed that the course taken in July 1265 should be followed in July 1266, and it was expected that

that the Revenue yearly
would increase to Rs 3,32,365;
a further addition of 10,000 Rs
is expected in July 1866
from Villages heretofore classed
as unirrigated, and as much
again in the subsequent year.

19. As regards Zemindary
Villages, the Collector proposes
to address the Board separately
& the Board think that
the Collector should direct
the proper plans to be
made the Landholder
to make the quantity of
pay for the quantity of
water he uses; but, as this can
not be ascertained in the present
state of the irrigation works,
he suggests, that the extent
irrigated should be
measured annually,
and assessed at a certain
sum

sum per poolly or acre, or
that the Proprietor should com-
pound with the Govt. The Board have
expressed their concurrence
in the latter plan, as being
in accordance with the views
views of Govt conveyed in
the resolution of the 14th July
1856 above noticed.

20. In respect to Inam
lands, the Collector consi-
ders the rate heretofore
charged to be inadequate,
and suggests a higher rate
of cess for fasly 1265, and
a distinction between
dry and wet crops. The rates
proposed by him are —

For dry Crops - 8 Rs a poolly or 100 per acre
For a single wet Crop Rs — as 2 — as
For a second wet Crop Rs — as 2 — as

The Board consider that
these

there water will suffice un-
til the powers of the land,
and the value of the water,
shall have been ascertain-
ed by the projected sur-
vey. They think with
the Collector that a Double
charge for the use of
summer water, as con-
templated by Government
is inapplicable ~~in a wet~~ as the
supply of water at such
seasons is less abundant,
and the yield in Crops
of paid less favorable
than ~~at the season~~ and they suggest
that the plans be deferred
for consideration during
the survey.

21. In the Sub division
the taxation on Inams at

is

is proposed to be regulate as hi-
herto, 12½ by a charge of 10.
per cent on the Peerwaik. The
Board infer that Mr. Taylor's
plan has reference only to
small Inams, as they
notice, that the case of
agrahara ryndars has been
treated as that of other
proprietors, and that the
sub Collector has taken
agreements from them to pay
Government ⅔ of the increase
of 10 per cent over the present
dhist paid to them by the
ryots.

20 & 28.

22. In the paras enter-
ed in the margin the
Board of Revenue record their
opinion on the measures already
adopted, and those to be taken for
the future, as regards the assessment of tenure
lastly in Royalmunkys referring to the
water rate on the Government
lands, in the principal divisions,

which

which was stated to have been fixed after a consideration of the circumstances affecting the ryots ability to pay, the Board observe that they have not had the means afforded them of judging of the correctness of the Collector's views on the subject, they have therefore called for further particulars, and have, in the mean time permitted the arrangement of fasly 1265 to continue, until a Survey shall take place, as they hold that an indirect pledge had been given in the matter, by an understanding encouraged it would seem by the Collector, that the rates would not be altered except in cases of fraud

as

as respects Villages not yet assessed to the water rate, the Board approve of the Collectors proposal to bring them under the operation of the plan suggested in Extract Minutes Consultation 14th July 1856 No. 728 with the view of obtaining an adequate return.—

23. The arguments advanced by the Sub Collector for the introduction of a water rate at a uniform percentage of ten on the basis of the Villages of the Subdivision are noticed by the Board in paras 22 to 29. The Board say they are not convinced by these arguments, and that even were the greater part

Mr. Taylors,

part of that Officers
propositions admitted, it
would not follow that
the course pursued by
him was a good one.
They indeed shew, that
one of the most import-
ant of his present argu-
ments is disproved by
Statements made formerly
by himself, and record
the opinion "that for the
"Subdivision in general
"the rate of 10 per cent
"is too low, and that in
"seeking the advantages
"of an easy simple
"arrangement, the just
"rights of the State have
"not been fully enforced."

The

53

The Board have however
allowed the arrangement to
stand until the Survey, as
the Sub Collector, they say,
gave a positive pledge to this
effect. They have also extend-
ed this concession to the Enam
Lands, as notwithstanding
the Statement of the Coll-
that no pledge had been
given, it appears, that
a promise was actually
given by Mr Taylor to
the effect that he would recommend to
Govt that the same conditions should be
allowed to Enams, as he had, on his own
authority, granted to Jeroyty Lands,
In regard to Proprietary
Estates and Zemindaries, the
Board have already agreed
to the Collectors proposal to
compound with the Proprietors.
24. In concluding their
review of the reports placed
before them, the Board record
their

* omit that the tax has been paid by
the Enamdars under an impression
that those conditions would be
adhered to.

their conviction that the
sums which will be taken
for the water rate under
the arrangements reported,
will form a very inadequate
return for the value of the
water received; and they
express a doubt whether
the course suggested in
the orders of the 14th July 1856,
"of fixing a rate calculated
"to give a suitable return
"for the outlay on the works,
"with a profit, as founded
"on a correct principle, on
"which drawn from Rajah-
"mundry its proper share of
"the public revenue, with
"reference to its improved
"resources."

25. The Government have given their attentive consideration

(W)

consideration to the circum-
stances detailed in the
Reports of the Collector
and Sub Collector, and
the narrative of their
proceedings given by
the Board of Revenue
in their paragraphs
recapitulated in the
preceding 24 and though
they are ready to ad-
mit, that the difficul-
ties to the introduction
of a water rate on
the lands of the Rajah-
mundry District, irri-
gated by means of
the Godavery Anicut,
have been great, owing
to the mode of settle-
ment by joint
Village

village rents, owing to
the entire absence of
trustworthy accounts
of the extent of land
in each village, they
were nevertheless con-
strained to remark,
that a more success-
ful attempt to obtain
a suitable return
for the heavy outlay
of Government might
and ought to have
been made.

The difficulties
with which the Government
have admitted to exist
were not insurmount-
able, and the extraor-
dinary advantages
which the landowners

of the Rajahmundry had
received, in security
from flood & increas-
ed irrigation & in
extraordinary and in
water carriage, were
of such, as almost are incalculable
importance to them,
that there can be
no doubt that they
would have submitted to a Rightful
tax of three Rupees
an acre, had the
proportion been
made to them when
water was first
supplied. That
amount of extra
taxation bears no
mark of proportion
to

to the extra benefits received, and whatever difficulties there may have been in the way of a settlement of the questions, have certainly been much enhanced by the want of attention to so much important duty on the part of the Revenue Officers, and by the adoption of arrangements which are wholly inconsistent with a realization of the just views of Government. The reports before Government do not distinctly exhibit the financial

financial results of the measures taken for the introduction of a water cess in the Rajahmundry District, but there is amply sufficient not only in these to justify the remarks so frequently made by the Government, and now by the Board, of the mistaken policy of the arrangements made to secure a fair return, but also in a great measure to corroborate the statements of those writers who at that period in Extract Minute of Consultation

Consultation 7th December
1854 " argued that the "
large returns anti- "
-cipated from the "
outlay on the Anic- "
-cuts had not "
been, and could "
not be realized".
Great stress is laid
by the Local Officers
on the representation
of the Rajah, that
additions having
already been made
to their annual
rent on account of
the benefits they
have derived from
the Anicuts, it is
not just, now to
lay on a tenvajoostee
at

at so much the acre
for all land waters
but to this there is
to be answered,
that the water
given for irrigation
is by no means
the sole benefit
which the ryots
have derived from
the river has been
embanked and they
are now secure
from flood, the
drainage of their
land has been pro-
vided for no less
carefully than its
irrigation, cheap
water communication
has

has been brought almost to every Village; and to irrigation, which was formerly dependent on local rain, is now sure and certain. These are benefits of very high value which must clearly be taken into account in considering what is the amount of extra cess that has been demanded from the ryots on account of the irrigation; and they shew that even where additions have been made to the general

general levy of the Village more than corresponding advantages have been enjoyed; and that the further charge of 2 Rupees an acre for the irrigation only is not an unjust exaction.

17 In the Collectorate division of the District the extra cess on account of irrigation seems to have been imposed on no fixed principle; and the correspondence which the Board submit between the late Commissioner and the Civil

Civil Engineer, tends very
strongly to shew that a
large extent of irriga-
-ted land annually
altogether escapes entry
in the Collectors' accounts.

28. This is the most
remarkable from the
admission the Collector
makes in his report now
under consideration.

That he finds no diffe-
-culty in obtaining
correct returns of the
fields that receive
annual Water, altho'
he distrusts their
areas - and the Board
remark (para 29) that
the Collector should
adopt the area entered
in

Board's para 29

59

in the Village accounts.
To this suggestion the
Govt must demur.
The Village accounts
are notoriously untrue
worthless, and to trust
to them would be,
wilfully and willingly
to submit to a gross

X

The Govt are of opinion
that an extra cess
to be laid direct on
each field, over and
the village generally,
it does not be difficult
for the Collectors, with
the aid of his Establishment,
and without responsible
Duffadar servants, to
form a tolerably ac-
-curate estimate of
the breadth of land
under irrigation,
and to fix annually
the increase to be made
to the rent of each
field -

friend - but if the
Collector perused every
field that is irrigated
he has to commence
tion of the breadth of
land under water,
is that of ascertaining
the area, actual
measurement appears
so palpable and so
easy a remedy, that

ority it has not been re-
sorted to. It might be
difficult now to mea-
sure all the irriga-
ted land, altho' even
that, in a rough way,
would by no means
be impracticable, but
why recourse has
not year by year,
as the extent of land
in question came gra-
dually subject to the
Umlich, been had to
so simple a measure,
the Collector does not
explain, and the
Government are
unable to ima-
gine.

29. In the Sub
Division mutteri
appear to
have proceeded on
something

(6)

something like a fixed
principle, but it would
which the Government can
cur with the Board in
altogether disapproving the
addition of one tenth of the
assessment on dry land
when converted into wet
by irrigation from Govern-
ment works, is a mode of
settlement which however
readily it may be acquies-
ced in by the Ryots, will
certainly not put the
Government in a position
to execute elsewhere works
similar to those which have
now been completed on the
Godavery.

p. 23. 26.

30. The Board forcibly
point

point out the inconsistency
of Mr Taylors arguments,
and the instance of the Woondy
Valook clearly shewing how
needlessly the interests of
Government have been
sacrificed. That Valook
has for many years been
under irrigation, and al
though it has doubtless
received benefit from the
Annicut works from a great
certainty of supply,
protection from flood, good
drainage, and water carriage,
the benefit cannot have been
so great, as that derived by
the Ryots of those villages,
which had no means of
irrigation until the Annicut
works were constructed, and

which

which have therefore obtained
irrigation in addition to the
advantages received by the
inhabitants of Woondy; and
yet no sooner had Mr Taylor
assessed the lands of Tennakoo
and Mogalloor at 10 percent
on their accustomed berizon
account of irrigation, than
the Ryotts of the Woondy
Valook clamorously de
manded that the same assess
should be levied on them.
If therefore it was the opinion
of the Ryotts of Woondy
that 10 per cent on the berz
they had hitherto paid
so little represented the bene
fits they had gained from
the Annicut, that they clam
orously demanded its impo
sition on the terms proposed
by Mr Taylor, evidently with
the

the view of securing themselves
from a demand more justly
in accordance with the benefits
they had received, it necessa
rily follows that a similar
tax on Mogalloor and Pen
nakoo must have been very
much indeed below what the
Government might justly
have looked for.

31. In para 11 of the ...
Extract from the Minor Cons:
of the 14th of July 1815 No. 928,
the Govt. remarked that in
the Sub Division of the District,
they had understood that some
arrangement had been made
by the late Sub Collector res
pecting the additional cesses to
be demanded for the next two
or three years, but that the ...
arrangements did not appear
to have been based on the ...
sanction of higher authority, and
that

16

62

that they were not fully
informed of their details.
It was however added
that if in the opinion of
the Collector, Mr. Taylor
proceedings implied a
guarantee against change
during the period for
which the arrangement
were made, the Govt.
would not object to
their being so recog=
nized.

32. The proceed=
ings referred to are
now more fully brought
before Govt, and have
satisfied them that
a direct and specific
guarantee was given
by Mr. Taylor, that the
arrangements henceforth
should remain unchanged

initial a survey of the
sub division should be
made. Although the
Right Honorable the
Governor in Council
entirely disapproves
of the measure, and con-
siders that great blame
attaches to Mr. Taylor
for having entered into
so important an arrange-
ment without the au-
thority of the Board of
Revenue, or even of the
Collector, to whom he
was immediately sub-
ordinate, and for hav-
ing committed the
Govt. to its adoption,
he must nevertheless
now as here to there re-
solution of the 11th July
and after no objection
to

to the terms agreed upon
being recognized and
acted on, in place of
the measures proposed
by Govt. in that case.
It appears evident to the
Govt. that Mr. Taylor was
carried away by the de-
sire of making in his
accounts the show of an
immediate and large
return for the expen-
diture of the amount, and that
calculating that an ad-
dition of 10 % on the
assessment of the irrigated lands
in Lalookee, would yield
a certain sum, he did
not stop to consider even
that it would after all
amount to no more
than about 3 annas an acre
and that even this

would be added gradu-
ally only year by year,
as it was ascertained
that land was irrigable.

33. As ~~(...tion)~~ want
of consideration was
shewn, and an ~~(...ble)~~
assumption of autho-
rity exhibited, by
which the rights of
Govt. have been very
seriously compromised
It now appears to
Govt. to be necessa-
ry in case any that the ar-
rangements made
by the Taylor should
be brought as speedily
as possible to a termi-
nation - the ryotts
of the Collectorate dis-
trict will not, not
unnaturally

omitted after cir-
culation occurs to the
receipt of Taylor's
application for leave
to remain the winter

W. B.
6-7-54

(4) 67

unnaturally, be disposed
to claim that they shall
participate in the advan-
tages granted to those of the
Collectorate, and the Col-
lector, if permitted long to
enjoy the trifling assessment
imposed upon their lands,
will make difficulties
in agreeing to other terms
when hereafter the ten-
ure may be introduced
The Right Honorable the
Governor in Council therefore
considers it desirable upon
the Govt. grounds upon
the matter, to draw atten-
tion to the position in
which this Govt. has
been placed by Mr. Taylor
acts, to shew that the am-
unt of revenue is of
serious importance, and
to request that early deci-
sion may be accorded to
commencement of the term

so that the evil results of Mr Taylor's settlement may be corrected, and a fair assessment imposed before the lapse of time shall have led the ryots to believe that they have a prescriptive right to a continuance of the terms on which they now hold their land.

33. The guarantee which Mr Taylor gave to the Ryotts holding lands of Government appears to have been given in a loose specific form, to holders of Enam land. To them it was promised that a recommendation would be made to Govt to accord to them

the

(65)

the same exemption from change in the arrangements made by Mr Taylor, which he had on his own responsibility promised to the

para 40 of Mr Robinson's Report 26 Aug 56. Jeroyotdars & Ryots.

The Collector argues that no actual engagements having been made, it is open to Government to consider Mr Taylor's proceedings; but the Board are of opinion that although not specifically given, a guarantee against change was understood by the Enamdars, and that they will consider that faith to be kept with them, if a change should now be made.

para 27.

34. The Government cannot admit that the

Sub Collector's

Sub Collector's promise to the
Inamdars of his Division,
to recommend to Government
the adoption of a certain course
of procedure, is to be held
to bind the Government
to adopt that course, e.,
whether it be approved or
not; and had Mr Taylor
limited his proceedings
generally to such a promise,
the Government would
not have hesitated to set
them aside and to have ordered
the adoption in the Sub
Division of Rajahmundry
of a course of procedure re-
garding the levy of Seeva jasty
more in accordance with sound principles
and more likely to realise the just dues
of Government ~~than the plan pursued~~
~~by Mr Taylor~~. But as the specific pledge
given to the Jeroyetee Ryots by Mr
Taylor must be fulfilled, the Government
are

(6)
are not disposed to repu-
diate the implied pledge
which the Board are
of opinion the Inam-
dars consider that they
have received, and in the
anticipation of a sur-
vey and resettlement
of the Province at an
early date, the Govt.
are willing that such
Inamdars should remain
for the present on the
footing on which they
now are.

25. In these para-
graphs the Board dis-
cuss the principles on
which the Govt.
in their Resolution of the
16th September 1856 ¶ 28 ...

Looking to the notorious
usurpations of the Inamdars
of Rajahmundry I doubt whether
any concession should be made
to them remembered that the
people as a whole are miserable
[illegible] between the
cruelty of Govt Land & the rapacity
of the Inamdars. It seems preferable
to give them such small advantages
in addition. As the details of lower
& simpler cultivation in the 2 Districts
at home. Calcutta letter 30th Jany 1855.
30 to 34
Whether the papers of Mr Taylor & Mr Lee Pollard carefully?
(Letter from Ag. Coll of Nellore 7 & 9 Aug 57 received
in Commr's office 8 idem
given that the draft
should be prepared)
16-7-57 BR

advocated the levy of a water rate, ~~should be levied~~ namely that it should be proportioned to the cost of the water to Govt, rather than to the profit which the Ryot might derive from it, that it should be ~~fixed~~ calculated so as to give a suitable return for the outlay on the works, with a profit, and that no enquiry should be made as to the mode in which the Ryot employs the water he takes, further than should be necessary to ascertain

on a general way the quantity of water consumed.

67

para 29

36 The Board quote from the Government Resolution of this principle, and say that it would fail to draw from Rajahmundry any proper share of the public revenue with reference to the improved position

para 30 expressed by Govt as a standard for universal application on the ground that while imposing a land tax the maximum should be the sum which the Ryot is able to pay without discouragement to industry

— do —

and improvement, the minimum should be the amount required to reimburse the expenses incurred in furnishing the water, together with fair interest.

37. The Govt. admit that the cost at which water is supplied is not the sole point to be considered in fixing the charge where the land but neither on the one other hand is of the value or the reverse to each individual Ryot to be taken into account on the occasion of any land water rate being levied or any extra charge over and above other charges made at the time, and so what

68

what that charge shall be, must be determined on a consideration of the costs of supply to Government, and the general increased value given to the land by its conversion from dry to wet, by its safety from inundation, the freedom of its drainage, and the difference of cost of conveyance by the substitution of water for land carriage. The Rajahmundry

68

Royalty and although this increase of value is certainly but ill represented at two Rupees an acre for a single crop the Government are satisfied that such an extra assessment will fulfil all the conditions that is said to be provided for, will leave the Ryot a handsome return on his agricultural stock and labor, and will at

Gopalaswamy Kavergoras 69 &

at the same time enable the Government to draw from the Province such a contribution towards the general expenses of the State, as its fertility and its ample means of irrigation and communication, shew that it can well afford.

38. In paras 36 to 42 of their proceedings, the Board of Revenue consider the Collector's second letter of the 30th December 1856, replying to certain observations made by the Civil Engineer of the Godavery Division in a letter to the Chief Engineer, respecting the lands of the Nuggarum Taloot. Captain Arundale's representations went to shew that, although this Taloot had the benefit of water from the Nuggarum aqueduct since 1853, no additional

additional assessment had been laid on the land, and that Enamdars, who had been in full enjoyment of the water, had not been called upon to make any payment in return. He also stated that the taluk contained 60000 acres of land the whole of which might be irrigated, and he computed the extent under irrigation at not to less than 20000 acres, whereas the native accounts showed only 6880 acres.

39. In regard to the first representation, the Collector explains that fasly 1265, being the third year in which the benefit of irrigation had been received, the ryots were not subject to assessment for the water until that year, and then only

only to half the fixed amount. He also details the arrangements made for assessing both Government and Enam lands in fasly 1266, but the Board have not considered it necessary to notice these, as they have already been discussed in their review of his General report.

40 The Board adverts to the Collectors representation of the discrepancies existing between Captain Arnolds statements and the Taluk accounts, not only in reference to the cultivable and irrigated area of both Government and Enam land in the Nuggaum Taluk, but also in regard to the irrigated portion of the Gazole and Sonapilly Villages, which were pointedly alluded to by Capt.n Arnold.

After

After an attempt on the one hand to explain the causes of these discrepancies, and after adverting, on the other, to the admitted fact, that the area of the Rajahmundry District is very incorrectly recorded in the accounts, the Board remark, upon a consideration of the facts brought to their notice on the present and previous occasions, that they entertain not the slightest doubt that the Village authorities conceal the extent irrigated. The Collector thinks, that no field is omitted, though, he says, the extent registered may be greatly below the real. The Board do not agree in this view; they shew that the returns given in to Capt. Kendall of Land entered in the public accounts as irrigated, differ greatly from those subsequently

Capt Kendall Sub Collector Mr Porter 6 Cottah 10 Acres. Mr Brown C — His letter is the most correct & accurate — State Mr Porter's observations that Mr Porter must be a great deal of the cultivation [illegible] to 75 [illegible] will be taken [illegible] responsible [illegible]

No. 37

(7)

subsequently given at the Jummabundy, and they think that the increase shewn in the latter is due to the exertions made by the Collector, when he found reason to suspect the correctness of the accounts originally prepared. The Board say that what was thus detected and corrected may have occurred in many other villages undetected; they do not mean to impute any blame to the Collector, who they say did his best to check fraud, but they feel it due to the Civil Engineer to express their opinion, that his state-

ments

ments, though not fully
borne out, were not with-
out some foundation."

The state of
affairs described in
the correspondence just
noticed, and the results
given by the Board as
well as the views they
have themselves formed
in the matter, are any
thing but satisfactory
to the Government, or
creditable to the admin-
istration of the District.
The most favorable
view which the Board
are able to take of
the matter is that ac-
counts of irrigation fran-
dulent to the extent
of more than 100 per Cent,
were imposed upon the
Collector

72 36

Collector, and that the
fraud was discovered
only after a representa-
tion of its extent had
been made by the Civil
Engineer. There is no rea-
son to suppose that
what was discovered in
the two Villages of Rais-
-gole and Sondapilly, is not to
be practised in many other
villages, and yet as for
as the reports now
submitted show, no mea-
sures have been taken
to test the accuracy of
the accounts rendered,
and with a tenacity
fraud brought before
them, the Revenue Of-
-ficers are content to
remain generally passive

and

and to act only when their duty is pointed out by others.

42. The express object for which the construction of the Ancient and its subsidiary works was undertaken was to improve the condition of the people and the general resources of the District. The accounts given of the results of those works, as already remarked, bear out the assertion that the anticipations formed can never be realized. There is reason to believe that the benefits of irrigation afforded by the Ancient had begun

(73

began to be felt at a very late early date, that not merely the rajas in Kotagiri, lands, but Kuandars, the de holders of rent free land who had no claim to in dulgence from Government, were making use of the water without any payment in return, and that the water of private profits has been neglected in the same way, and that for some years no attempt was made to realize the dues of Government from this exemption and limited to the different Villages it is not easy to say whether from the carelessness of the Government before the Settlement or from the proceedings that followed

water

a water rate came to be
discharged, it was done on
no sound & uniform
principle, and under
arrangements wholly in-
commensurate with
the large outlay incurred,
and with the improved
resources of the District
added to this, Govt have
been pledged by the local
officers to the perma-
nency of their arrange-
ments, at least until
a survey is introduced,
and it now appears that
extensive frauds are ap-
parent to every one but
those whose express
duty it is to prevent
them, and that when
they are detected in
one place, with an almost
certainty

certainty of their existence
in all, nothing is done
to prosecute the inquiry,
matters are left to de-
velope themselves, and
the interests of Govt
are neglected.

43 It is impossible
for the Govt to ex-
pect any thing but dissatis-
faction at the state of
affairs in Rajahmundry
as regards the revenue
administration in con-
nection with the Godavery
works, the opponents of
those works find a
ready support to their
views in the remissness
of the revenue officers,
and the cause of gene-
ral improvement is
weakened by the com-
paratively

paratively small returns which the Govt. are able to shew for the great outlay incurred. A survey and general reasonment are the only measures that can fully remedy the evil, but the Govt. are satisfied that far more might have been done, and might still be done by the Collector, if vigorous measures were adopted to bring to account all land really irrigated

The Governor in Council considers it expedient on the present occasion to direct that any arrangements which may be made by the local Officers for Compounding with

24

(75) 75a

with proprietors of Estates on account of the water taken by them, should be laid before the Board of Revenue for Consideration, before they are finally determined upon.

5th The question of a double charge for summer water will, as proposed by the Board, be deferred for consideration during the survey.

I have &c.

(Signed) Alfred Eyre
Colly Sec.

Copies to the Bd of Rev with 14 Enclos Dis. 23d.

(47) Rev. Dept

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No

To

C. Beaudon, Esquire
Secretary to the Govt of India

Sir,

I am directed by the Right Honorable the Governor in Council to forward for submission to the Government of India, an Extract from the Minutes of Consultation of this day's date, containing the observations and orders passed by this Government upon a review of a report from the Board of Revenue, on the arrangements to be made in the District of Hoshiarpoor for the levy of water cess on the lands irrigated by means of the

the channels taken from
the Godavery Annicut, and
Jain to request the par-
-ticular attention of the
Government of India to
paragraphs 10 to 21.

2 The Governor General
in Council will see from
these papers, that a very
inadequate return is
received for the almost
incalculable benefits con-
-ferred upon Rajahmundry
by the construction of the
Godavery annicut, and
for the large outlay made
on that important work,
in consequence of the utterly
untrustworthy nature of
all the village accounts,
and from these paragraphs
to which particular atten-
-tion has been requested,
it

it will be seen that in a
great part of the Provinces
pending the introduction
of the survey and rec-
-ords, the Govt has
been pledged to the con
-tinuance of an arrange-
-ment under which it
will not receive a fair
part even of the very
liberal terms, which have
at first been proposed
to pay the extra cess for
water supplied by the
Annicut.

3 His Lordship
in Council desires and
on this occasion to impress
upon the Govt of India,
how desirable it is, even
in an economical point
of view that they should

To the application sub-
mitted in my letter of
the 22nd of April last
N.373. for the appointment
of an Assessment Officer,
and Surveyor General, pre-
paratory to a commence-
ment of the measures
authorized in the Ho-
norable Court's Despatch
of 17 December 1856 N.17.
2. In the entire un-
certainty in which the
Govt. is of the true area
of the land in Royal-
mundry, it is not easy
to specify the loss which
is annually sustained
for want of a scientific
survey, but a consider-
ation of the fact that
in the small portion
of the Province which
constitutes the Sub
Collectorate

Collectorate, it is submit-
ted that more than
Rupees 15,000 will be col-
lected in the Current Fasly
under the Sub Collectorate
arrangements which
limit the demand on
account of Government to
about five annas an acre
whereas it is proposed
that the water-cess shall
be not less than 2 Rs
with the
so that about Rs 250,000
have been lost to the
revenue this year and
the same will increase
as each year a greater
breadth of land is brought
under irrigation.
3 If Your Lordship in
Council feels it needless
to add to this argument

No. 1. Read the following Extract from the Proceedings of the Board of Revenue; dated 19th May 1857, No. 1667.

* *In Consultation 19th May 1857.*

Read letter from the Collector of Rajamundry, dated the 30th December 1856,* reporting the progress made in determining and levying an equitable rate for the use, for purposes of irrigation, of the water supplied by the channels from the Godavery Annicut.

(Here enter No. 154.)

† *In Consultation 19th May 1857.*

Read also letter from the same officer dated 30th December 1856,† furnishing explanation regarding the lands irrigated in the Nuggrum talook and the imposition of a water cess thereon.

(Hear enter No. 155.)

A report on the subject of the foregoing letter, up to the end of Fusly 1264, was submitted to Government by the late Commissioner in the Northern Circars, as an enclosure in his General Report of the 24th March 1856, and was reviewed by Government in the Minutes Consultation of Government under date the 14th July 1856, No. 728, Revenue Department.

2. The office of Commissioner in the Northern Circars having been abolished, the present report of the Collector is addressed to the Board. It narrates the various instructions given from time to time by the Commissioner as to the method to be observed in fixing the extra assessment to be levied for the use of the Godavery Annicut water and the efforts made by the local authorities to conform to them; states the mode of assessment adopted by himself and the Sub-Collector in the year Fusly 1265, and the amount of tax imposed, and encloses copies of reports by the late Sub-Collectors Messrs. Taylor and Robinson.

3. The Board will first notice the extension of the Annicut irrigation in Fusly 1265 and the water cess received by Government in consideration of it. In his report alluded to above, the Commissioner informed the Government that 59,768 acres situated in 280 villages belonging to 8 talooks received a supply of water in Fusly 1264. This extent, it appears, was exclusive of Zemindary and enam lands. In Fusly 1265 the number of villages and enams watered from the annicut, and the sums demanded as extra cess in consequence were as follows.

Statement A.

	Villages.	No. of villages in which Teerwa Jastee was levied.	Rupees.
In Principal Division. - -	170	70	22,564
Sub-Division. - - -	182	...	18,877
Pittapore Estate. - - -	34	25	3,147
	386		
Enams.	No.		
Government Talooks. - -	353	229	12,496
Pittapore Estate. - - -	33	21	1,249
			58,333

The number of acres irrigated was not ascertained, but the water cess was imposed by means of an addition to the joint rent of the village; villages which had not received water for 2 years were exempted, and those in the 3rd year of irrigation paid half the full addition.

4. The methods pursued in settling this addition to the rent in the Principal and Sub-Divisions were different, but both claim to be founded on the principle sanctioned by Mr. Elliot, the Commissioner, in his Proceedings of the 25th August 1854, and described by him in the following terms which will be found mentioned in the Appendix to Mr. Goldingham's report of the 5th May 1855, No. 55. "Mr. Taylor proposes a scale of the rates at which Teerwa Jastee "shall be imposed in the different descriptions of land founded on examination of the produce "of each. These appear unobjectionable and are approved as follows.

"Proportion of the additional produce derived from the irrigation to be left to the Ryots.

1	In Land	producing dry crops.		$\frac{3}{5}$
2	do.	do. Paddy.		$\frac{1}{2}$
3	do.	do. Chillies and Onions.		$\frac{2}{3}$
4	do.	do. Sugarcane.		$\frac{5}{7}$"

5. Mr. Elliot further, after noticing that the ryots had been granted the indulgence of the full enjoyment of 2 years' water, directed that half the extra cess should be imposed on the first (succeeding) year and the whole the next.

6. The Teerwa Jastee to be demanded from Proprietary Estates and Zemindaries be directed to be fixed on the same principles, and that on enams with reference to the actual benefit derived by the Enamdar. Elsewhere the Commissioner had laid down the rule that the profit to the Proprietor and Enamdar having been ascertained, the portion to be taken by Government should be $\frac{1}{3}$rds.

7. Mr. Taylor's object in proposing the scale given above is explained in his letter to the Collector of the 17th May 1855 to have been "to ascertain what demand (meaning, it is presumed, proportion of the produce) could be justly claimed by the Government," and to use it "as "a test by which to determine whether the assessment already levied was sufficiently high, or "whether additions could be fairly made to the demand;" and if so, to make an addition to the collection or joint rent of the villages, the distribution of which should be left to the ryots themselves.

In from Rajahy. 14th June 1855, In N. C. Dy. Con. 20th March 1856, para. 2.

8. Acting on this principle, Mr. Taylor in Fusly 1264 measured produce in some lands in each village for the purpose of forming an estimate of the general yield, and where he found that the benefit from the annicut had been such as to justify the imposition of Teerwa Jastee beyond the demand of the past year, he made an addition to the rent, leaving it to be distributed among the ryots by themselves.

9. Somewhat similar was the plan adopted by the Collector in Fusly 1265. He states in the 18th para. of his letter, that he fixed a sum to be paid as water tax "on a careful consideration of the extent of land irrigated, the assessment the ryots were at present paying, and all the circumstances affecting the profits;" and adds, further on, "the ryots were under the instructions of the Commissioner left to apportion the total sum fixed among themselves on the understanding that the whole of the increase was to be imposed on the lands actually irrigated." In forming his estimate of the advantages derived by the villages, however, Mr. Purvis measured no produce, as this proceeding had been productive of no benefit in former years, and the Commissioner had therefore declined to sanction the employment of Kyledars.

From Rajahmundry 30th December 1856, in Cons. 19th May 1857, para. 18.

10. Mr. Taylor on the other hand, in Fusly 1265, not only abandoned his former plan of measuring produce for the purpose of estimating the profits derived from the annicut, but abstained from making any enquiry whatever; and deeming the information previously obtained in regard to the talooks of the Sub-Division as complete as can be procured without a survey assessed Teerwa Jastee "at the general rate of 10 per cent. on the present beriz (of the several villages,) "the addition to be in every case distributed among themselves (the ryots) according to the benefit received." He moreover pledged the Government not to increase the demand until the lands should be surveyed and the fieldwar assessment introduced.

Para. 7.

11. The two preceding paras. describe the methods adopted by the Sub-Collector and Collector in fixing the sums paid in consideration of annicut water in their respective Divisions in Fusly 1265, in the Government lands. The demand from Zemindaries was confined to 25 villages in the minor Zemindary of Pittapore for which the amount levied was 3,147, out of 5,460 fixed as the full water charge which will be exacted in Fusly 1266. Mr. Purvis does not state how this amount was fixed; but the Board presume that the same course was pursued as in the Government villages in estimating the total profit, and that in accordance with the rule laid down by the Commissioner $\frac{1}{3}$rds of the same was assumed as the Government demand.

Para. 20. From Rajahmundry 30th December 1856, No. 254.

12. With regard to enam lands irrigated, the attempts made to appraise the profits derived by each Enamdar from the use of the water are stated by the Collector to have utterly failed, and the accounts obtained with a view to classification were found to be not trustworthy. As a temporary measure, therefore, and on the understanding that it was for a single year only, Mr. Purvis assessed each Enamdar who had enjoyed water for 3 years, with the sum of 5 Rupees per Pootty. In the Sub-Division the Enamdars were treated in the same manner as the holders of Government lands, being made to pay 10 per cent. on the assessment which the enams would bear if not held rent free.

Para. 19.

NOTE.—*A Pootty is usually considered to comprize 8 acres.*

13. The Board have thus shewn how the amount exhibited in the abstract contained in a preceding para. as levied on account of annicut water for Fusly 1265 was determined. They will next notice the arrangements made, or propose to be made, for the future.

14. It will be seen on turning to Statement A, enclosed in the Collector's report, that out of 170 villages in the Principal Division irrigated in Fusly 1265, only 70 paid Teerwa Jastee in that year, and these to the reduced amount of Rupees 12,590. The sum to be assessed on them on this account in Fusly 1266 is Rupees 27,630, being an increase of Rupees 15,040. Fifty six other villages included in the Statement will also be brought to taxation in this year, and in the watered villages of the Amlapoor talook, described as forming the most valuable portion of the central Delta, Mr. Purvis proposes to make every endeavor to introduce the plan proposed in the Minutes Consultation of Government of the 14th July last, No. 728, Revenue Department, viz. to levy a rate equal to a return for the expenditure of Government with a profit. He does not give an estimate of the sum which will thus be received, nor is he sanguine; of success, correct accounts can be obtained, he thinks, of the fields which may be irrigated, but not of their area.

Government lands in Principal Division for Fusly 1266.

Para. 18.

15. The number of Government villages in the 3 talooks of the Sub-Division which paid Teerwa Jastee in Fusly 1265 was 159, which were classed at the settlement according to their circumstances, many being assessed with the full Teerwa for the current year; the majority paying only one half, and a few obtaining full remission; but all were to pay full Teerwa jastee in Fusly 1266. The ryots of every unwatered village had also acceded to the measure and agreed to be assessed in the same rate, provided they were supplied with water. In this way the Teerwa Jastee on the Government villages was to rise from 18,395 in Fusly 1265 to 33,265 in Fusly 1266, being an increase of Rs. 14,870; and it was anticipated that at least 50 of the 67 villages now classed as unwatered would receive irrigation eventually, and some of them in Fusly 1266, so that probably Rs. 10,000 would have to be added in Fusly 1266, and 10,000 more subsequently.

Government lands in Sub-Division for Fusly 1266. Mr. Taylor's report, para. 9. Mr. Robinson's report para. 41.

Sub-Collector's report, para. 10.

16. In the Pittapore Zemindary the sum to be levied in Fusly 1266 from the 25 villages which paid Teerwa Jastee to the amount of 2,280 in Fusly 1265 is Rs. 5,460; and other villages, the Collector reports, have benefited considerably and may fairly be charged. Concerning these he propose to address the Board hereafter. No other estate has hitherto paid for annicut water; but several, entered in the statement C, which accompanied

Pittapoor Zemindary, para. 20. Collector's report.

the report, are stated to have enjoyed its advantages, the Proprietors of which, either personally or through their Vakeels, have "expressed their willingness to pay such amount as might be "thought fair." The Collector gives it as his opinion that the correct method would be to make each landholder pay for the quantity of water he uses, but that under the present state of the irrigation works this is impossible. The alternative which remains, in his judgment, is either to measure annually the extent irrigated, and assess a certain sum per pootty or acre, or to compound with the Proprietor. The Board concur with Mr. Purvis in giving the preference to the latter plan, and in considering it to be in accordance with the views enuficiated by Government in the latter part of para. 8 of the Minutes of Consultation of the 14th July last, No. 728, Revenue Department.

Enams. *Para.* 22.

17. In respect to the water cess to be levied from enams, the Collector states his opinion that the rate hitherto levied is quite inadequate; but as all attempts to estimate the exact value of the water to each Enamdar has failed he does not suggest any process of taxation which aims at accuracy, but only proposes a higher rate and a distinction between dry and wet crops. In Fusly 1265 the rate taken in the principal division was, as already observed, 5 Rupees the Pootty. For a dry crop the Collector would demand 8 Rupees, and for a wet crop 16 Rupees the Pootty. Where a second or summer crop is raised, he would charge 16 Rupees the Pootty. The Pootty though suspected to be more on an average is generally held to contain 8 acres. The charge proposed therefore would be equal to

1 Rupee per acre for dry crop.
2 ,, do. for a single wet crop.
2 ,, do. for a second wet crop.

The Board consider that till the powers of the land and the value of the water has been ascertained by the projected survey, the rates proposed will suffice. As noticed by the Collector, the Government have suggested a double charge for summer water as more valuable than that received earlier in the season. Owing to its rarity, and the power it confers of raising sugarcane and other profitable crops which require a sustained supply. But it is stated by the Collector; and the Board think correctly, that the supply is not so abundant; and general experience proves that the crops of rice produced in the summer are smaller per acre than those which are raised at other times of the year. An enhanced charge for summer water will therefore, they fear, prove burdensome and discourage the cultivation of valuable products. At all events, the plan of a double charge for summer water is, they would observe, novel, and one which they think it would be dangerous to adopt, without full consideration which the subject may well receive during the survey, when opportunities of actual observation and conferences with the ryots will constantly occur.

Sub-Collector's Report, para. 22.
NOTE.—*Not payable to Government but by the ryots to the Enamdars.*

18. Although Mr. Taylor did not pledge the Government to the Enamdars in the same manner as to the ryots, he expresses a strong opinion that the plan adopted in assessing them for annicut water in Fusly 1265, viz. by taking from them 10 per cent. of the teerwa of the enams, should be continued, and the Collector, though disapproving of the measure, intimates his intention to make no changes without the orders of the Board. In the current Fusly 1266, therefore, the taxation on enams in the Sub-Division will be regulated as in Fusly 1265, and being more generally introduced will yield according to Mr.

From Collector, para. 23.

From Sub-Collector, para. 10.

Taylor's calculation about Rs. 12,282, instead of Rs. 6,786 collected in Fusly 1265. The Board will postpone their remarks on the propriety of the course pursued to a future para. They will only add in this place that they infer from the language employed by Mr. Taylor that for small enams he levied the whole 10 per cent. for Government. The case of Agraharumdars he considered, they observe, to be similar to that of other proprietors, and took from them agreements to pay Government ⅓ of the increase of 10 per cent. over the present shist paid to them by the ryots.

Para. 9.

19. The measures taken by the local authorities for levying a water rate in Fuslies 1265 and 1266, have been stated above without comment, except as regards the Collector's proposi-

tions for determining the rate to be imposed on Zemindaries and enams in the principal Division. The Board will now consider how far the measures have been proper, and what course shall be pursued in future.

20. First as regards the water rate on Government lands. In the principal Division it is stated to have been fixed after a careful consideration of all the circumstances affecting the ryot's ability to pay; but the Collector has afforded the Board no means whatever of judging whether this assertion is correct. Statement A simply gives the gross amount imposed on a certain number of villages. The Collector states that he has not furnished an account shewing the amount of water tax assessed in each village, because, owing to the notorious incorrectness of the accounts of area, no satisfactory conclusions could be drawn from them. The reason is not satisfactory. Incomplete information is better than none at all. An account shewing the rent of each village in 1264, the area, according to the village accountsirrigated therein in Fusly 1265, the additional rent imposed in consequence, with explanatiory remarks in a separate column would have placed them in a far better position for forming an opinion of the sufficiency of the water rate levied than they occupy at present, when they have nothing before them to suggest even a pertinent question. They request that Mr. Purvis will furnish with his next report, a statement containing these particulars, with any further useful information that he can obtain. Mr. Purvis, as already pointed out, finds no difficulty in obtaining correct returns of the fields that receive annicut water; but he distrusts their areas, these however, as above observed, may be entered according to the village accounts.

21. As regards the 70 villages which paid a water rate in Fusly 1265, the arrangement then made must stand good till a survey, for the understanding that it should not be altered unless where fraud had been attempted, which was encouraged by the Collector, was tantamount to a pledge. The Board request to be furnished with a statement shewing the degree in which the rent in Biccavole and some villages of Capaveram have been enhanced of late years, with the estimated area which has been irrigated in the villages affected, in order that they may judge how far the measure precludes the levy of a water rate. In respect to other villages, not yet assessed with a water rate, the Board approve of the Collector using every endeavor to introduce the plan proposed in the Minutes of Consultation of the 14th July last, No. 728, Revenue Department. As regards that plan, they will however offer a few observations hereafter.

Para. 24.

Government villages in the Sub-Division.

Sub-Collector's Report, para. 6.

22. The grounds on which the Sub-Collector accepted a uniform per centage of 10 per cent. on each village, as a composition for a water cess proportioned to the benefit derived by each ryot according to the scale laid down by the Commissioner at his suggestion are stated by him as follows.

1st. That the imposition of a fixed tax had been postponed long enough.

2d. That the great difficulty of obtaining accurate information in regard to the productive powers of the various soils in different villages had been admitted.

3d. That no Agency had been sanctioned for the purpose.

4th. That the information already gained in the Sub-Division was as complete as it was capable of being without a survey.

5th. That any measures based on data founded on measuring the crops of the current year would be imperfect.

Ex. Mins. Cons. 29th March 1855, *No.* 377, *R. D.*

6th. That the rates of Teerwa circulated by the Board of Revenue in their Proceedings of the 28th September 1855 were confessedly inapplicable to the circumstances of the Rajahmundry District.

7th. That the arbitrary enhancement of the rents by the addition of a few hundred Rupees according to the circumstances of the village is always open to objection on the score of unintentional partiality on the part of the settling officer; for however great his local knowledge may be, the distribution of the amount must necessarily be unequal.

8th. That a uniform per centage of increase upon the shist commends itself at once to the ryots as a systematic arrangement, affecting all whom it should affect in an equal and proportionate degree.

23. Mr. Taylor goes on to shew that to add a uniform rate of 10 per cent. to the village rent was free from objection as regards the ryots and advantageous to Government. In proof of the former assertion, he mentions that it was received with scarce a dissentient voice by the whole body of cultivators of the Mogultoor and Tanookoo talooks; and that the ryots of Woondy hearing that it was his intention to proceed on leave of absence without visiting their talook, conjured him not to quit the District without extending to them the same boon which had been offered to others. The advantages to Government he considers to be shewn by the financial results already stated.

24. The Board are not convinced by these arguments. Although the greater part of the Sub-Collector's propositions be admitted, it does not follow that the course pursued by him was a good one. His eighth, which is the most important, appears to the Board to be disproved by former statements of Mr. Taylor himself.

25. It asserts that the arrangement affects all whom it should affect in an equal and proportionate degree. To secure this, it was necessary that the circumstances of each village, and the quantity of water received by each should be equal. Mr. Taylor's report of the 17th May 1855, shews that this was not the case. In para. 10 it is stated as follows:

In from Rajaby 14th June 1855, in N. C. Dy. Consultation 20th March 1856.

"In considering the general question of the imposition of a water rate in addition to the "current demand, the peculiar circumstances of each village and talook must be kept in view. "In those parts of the District, like Woondy, which benefited by irrigation before the annicut "was commenced, the change is not so remarkable as elsewhere. The crops are secured to the "ryots in adverse seasons, but the yield is not necessarily greater than it used to be in a good "season. The rents have progressively increased, and there are no grounds for suddenly en"hancing the demand."

26. Here is a plain representation of a difference of circumstances in different localities, and that the ryots of this very talook of Woondy, in regard to which it was stated in May 1855, that there were no grounds for enhancing the demand, should, before the close of the year, importunately claim to make the same composition for the water rate as the other talooks, appears to the Board an incontrovertible proof, that for the Sub-Division in general the rate of 10 per cent. is too low, and that in seeking the advantages of an easy simple arrangement, the just rights of the State have not been fully enforced. As regards the Government lands, however, it must stand until the survey, as the Sub-Collector gave a positive pledge to this effect.

27. The Collector recommends that the arrangement should not be continued in respect to the Enamdars to whom the Sub-Collector gave no pledge. But from Mr. Robinson's report, para. 40, the Board observe that Mr. Taylor gave a promise to recommend that the same conditions should be allowed, and the Teerwah jastee was paid under this impression. Such being the case, and a survey of the Sub-Division at an early period determined on, the Board are unwilling to take a step which might be considered a breach of an engagement.

28. No further orders are required relative to the proprietary estates and Zemindaries with which Mr. Purvis has stated his intention to attempt to make a composition in accordance with the suggestion of Government.

29. It only remains for the Board before closing their review of the report placed first on record, to state their conviction that the sums which will be taken for the water rate under such arrangements as are now reported will form a very inadequate return for the value of the water received, and they would also venture to express a doubt whether the course suggested in the Extract from Minutes of Consultation of Government of the 14th July 1856 of fixing a rate calculated to give a suitable return for the outlay on the works with a profit is founded on a correct principle, or would draw from Rajahmundry its proper share of the Public Revenue with reference to its improved resources.

Mr. Robinson's report, para. 42.

30. According to the system of taxation in this Presidency, the funds required for the service of the State are chiefly drawn from land and water. The rivers have been considered public property, and where their water is applied to irrigation, even without the aid of expensive works, the land receiving the supply is subjected to a higher rate of tax in consequence. The endeavor has hitherto been to assess the wet lands of all Districts equally with reference to their respective advantages; and this, the Board think, should continue to be the rule, the rate being determined by the wants of the State, the maximum being the sum which the ryot is able to pay, without discouragement to industry and improvement, and the minimum amount required to reimburse the expences incurred in furnishing the water with fair interest.

31. A rate founded on the principle suggested by the Government in the Minutes of Consultation referred to above would thus form the minimum; and from the context the Board doubt, whether it was propounded by Government as a standard of universal application. After remarking on the lowness of the rate imposed, they observed that the Rajahmundry authorities appeared to intend to apportion it to the ryot's profit in each case, and that this could only be done by taking an average of the yield of each kind of crop and then fixing certain money rates per acre for each, an undertaking which they considered impracticable and contrary to sound principle, which dictates that no enquiry should be made as to the mode in which the ryot employs the water he takes, further than shall be necessary to ascertain in a general way the quantity consumed. It would thus seem that the object of Government was to guard against too low a cess and minute enquiries into the nature of the crop raised, and the Board admit most fully that these were to be avoided, and that the average value of the water on the whole, and not to each individual as he may happen to employ it, must be the guide even to the maximum tax; but the terms used at the commencement of the 6th para. "the proper principle of a water "tax is that it should be proportioned to the cost of the water to Government rather than the profit which the ryot may derive from it" are so broad, that there may be danger unless an explanation is given of the cost to Government being taken as the general standard. If such a rule were adopted, great disturbance of present taxation and much inequality in any rates fixed according to this plan in future would be the consequence; as lands irrigated from rivers with high beds, from which channels can be taken without annicuts would be taxed much lower than such as are dependant on such expensive works as the Godavery Annicut, though the value of the water to the ryot in each case might be the same.

32. Such a rule would also, as remarked in a preceding para., fail to draw from Rajahmundry its proper share of the public Revenue with reference to its improved resources. Notwithstanding all the efforts of Government to equalize and alleviate the burdens of the people, it will be admitted that some assessments are still too heavy, and some taxes still call for remission. Portions of the Presidency also stand urgently in need of expenditure on works of irrigation and communications, and in none have these aids to the prosperity of the people been supplied to the full extent that it is desirable. To contribute the funds required on the one hand to compensate for reductions of taxation, and on the other, to pay for Public Works on an extended scale, it is reasonable that Government should look to a District of great natural fertility, which, by the expenditure of large sums of money drawn from the revenues of the Presidency at large, and the application of great Engineering skill has been furnished with an irrigation of unequalled excellence, and with a system of water carriage between village and village and with the coast, such as is met with no where else, at least in the Madras Presidency.

33. For the water received from the Godavery by means of the annicut such a charge, the Board think, should be made, as will assimilate the burdens of the ryots to those of the inhabitants of other Districts with reference to their respective advantages. This arrangement, they believe, will not only afford a return for the cost to Government with an ample profit, but will also supply the addition to the public revenue which, as stated above, may be reasonably expected from a district so much improved.

34. The report of the Sub-Collector, Mr. Robinson, which is well deserving of attention, is directed to the exposition of the evils of the present system of revenue administration in Rajahmundry, and the absolute necessity of an immediate survey to develope the resources of the District and secure the just rights of the State. He furnishes most valuable suggestions for the conduct of the survey and assessment; but as a separate establishment will soon be organized for the purpose of performing these operations, it would be out of place to enter upon the subject here. The present assessment of the sub-division he considers light, and he calculates that an addition of 35 per cent. on account of the benefit derived from the annicut which would yield Rupees 2,25,000 might be imposed without oppression; but without a survey, he adds, it is not possible to place the matter on any proper footing, in consequence of the extreme inaccuracy of the accounts.

Para. 33.

35. As the Government have informed the Board that arrangements are being made for commencing the survey of Rajahmundry at an early period, it it is not necessary to discuss further the remarks contained in this valuable paper; but they resolve to recommend that on the organization of the survey establishment, a copy may be placed in the hands of the officer appointed at its head.

36. The Board now proceed to notice the 2d letter of the Collector placed at the head of these Proceedings, which is in reply to observations made by the Civil Engineer of the Godavery in a letter addressed to the Chief Engineer, and sent for report to the Commissioner Northern Circars, with Extract Minutes of Consultation under date the 14th June 1856, No. 960, Public Works Department, (Public).

37. In the communication adverted to, Captain Rundall stated that though the Nuggarum talook had enjoyed the benefit of the water from the Nuggarum aqueduct since 1853, not only had no additional assessment been laid on the land, but the Maniemdars who had been in full enjoyment of the water had not been called upon to pay a single fraction in return. He also asserted that the total land in the talook amounts to 60,000 acres, every one of which may be irrigated.

38. Being called upon by the Commissioner to give the data on which their calculations were founded, Captain Rundall in a letter dated the 25th July 1856, states that the Trigonometrical survey makes the Nuggarum talook contain 120 square miles, which if we allow 500 instead of 640 acres to the square mile will give 60,000 acres, leaving 16,800 acres for sites of villages, sandy tracts near the sea; and that the village returns give 7,086 Pootties, from which after deducting for village sites, there remain 5,975 Pootties as cultivable land, which at 10 acres the Pootty, which is a truer calculation than the usual one of 8 acres the Pootty, will equal 60,000 acres nearly. The extent irrigated, he computed to be not less than 20,000 acres, judging from the depth of water flowing daily over the aqueduct, and the area commanded by each channel; whereas the return made by the Native Revenue authorities were represented by him to amount only to 650½ Pootties, or 6,880 acres. As a proof of the inaccuracy of the village accounts, he cites the cases of the villages of Razole and Somapilly, in the former of which, according to Captain Rundall's information, out of 89¼ Pootties, only P. 22, T. 3 were returned as watered; and in the latter, P. 5, T. 1 were entered as watered and P. 20, T. 12 as unwatered; whereas on measurement the whole was found to have been irrigated.

Enclosure 1 *in from Rajahmundry 30th December* 1856, *in Consultation 19th May* 1857.

39. In answer to these remarks, M. Purvis, in regard to the tax levied, observes that Fusly 1265 was the third year, and that according to the late Commissioner's instructions the ryots were

not assessed for the water till the 3rd year, and then with only half the full amount fixed. He details also his arrangements both for Government and enam land in Fusly 1266, where by the water cess will have been considerably increased. It is unnecessary to notice them here as they have been already discussed in reviewing his General report. In reference to Captain Rundall's computation of the area, the Collector states that according to the talook accounts the whole Goodicat is 56,599 acres, and the cultivable area after deducting village sites &c. 45,220. A further deduction of 5,612 acres being made from this on account of 5 villages to which the water had confessedly not yet reached, there remained

	Acres.
Government...	22,021
Enam...	17,586
Total...	39,607

of which there were returned as watered

Government	6,438
Enam...	5,282
Total...	11,720

Captain Rundall's statement of the extent entered as irrigated in the public accounts is thus shewn to be less than half of the real amount. For calculating at 8 acres the Pootty, the 650½ Pootties which he gives as the entry is equal to only 5,210 acres. It seems probable however, that the accounts originally prepared differed from those eventually given in.

Collector's report, para. 5.

40. As regards Razole and Somapilly Mr. Purivs shews that in the former 53 Pootties and odd were watered, instead of P. 22, T. 3 as stated by Captain Rundall, and in the latter, P. 20, T. 10, M. 6 instead of P. 5 T. 1. The same explanation may possibly be given of the great discrepancy in this case also. Mr. Purvis states that from the best information he could get, the village of Razole was not watered nearly to its full extent as was the case with Somapilly.

41. It is admitted on all hands that the area of the Rajahmundry District is very incorrectly recorded in the accounts, and it is unnecessary to dwell on the circumstance, as it has been fully recognized by Government, who have intimated their intention to cause the District to be surveyed as soon as the Department for that purpose is organized. On consideration of the facts brought to notice, not only in the reports under consideration, but on other occasions, the Board too entertain not the slightest doubt that the village authorities conceal the extent irrigated. Mr. Purvis indeed states that he believes that no *field* is omitted, though the registered extent of the fields may be considerable below the mark. The Board however are inclined to a different opinion. The returns given to Captain Rundall have been shewn above to differ greatly from those eventually delivered at the Jumamabundy, and the increase in the latter seems to have been due for the most part to the exertions of Mr. Purvis, when he saw reason to suppose that the accounts which had been prepared were not to be depended upon. What occurred and was remedied in the villages which attracted Mr. Purvis' attention, may have taken place in many other villages undetected. By these remarks, however, the Board do not mean to impute blame to the Collector, who on the contrary appears to them to use such means as are at his disposal to check fraud with much solicitude; but they deem it due to the Civil Engineer, to express their opinion that his statements were not without some foundation, though they are not borne out in their full extent by the accounts, and may in some degree have been too hastily made. It is within their personal experience that a bird's eye view of cultivation is very deceptive, uncultivated portions remaining undetected amidst the surrounding expanse of green.

Para. 5.

42. The Board do not think it necessary to advert to the question of the value of crops saved by the annicut in Fusly 1263, which is mooted in Captain Rundall's letter to the Commissioner, further than to avow their conviction that it was very large. Neither is it desirable to lengthen out these Proceedings by remarks on the Petitions complaining of over-assessment, on which Mr. Purvis takes the opportunity to report. They are satisfied that the Petitioners have no cause to complain, and propose to pass an endorsement on their Petitions to this effect.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 2.

ORDER THEREON, No. 729; dated 22d July 1857.

Para. 1. In these proceedings the Board of Revenue lay before Government two letters from the Collector of Rajahmundry, both dated 30th December last, the one reporting the progress made in determining and levying an equitable rate, for the use, for purposes of irrigation, of the water supplied by the channels from the Godavery annicut; the other, furnishing explanation regarding the lands irrigated in the Nuggarum talook in the same District, and the imposition of a water cess on them.

Rev. Cons. 1*st June* 1852, *No.* 24.
Do. 12*th Dec.* 1854, *Nos.* 1-2.
Do. 17*th April* 1855, „ 15-16.
Do. 1*st May* „ „ 32-33.
Pro. Bd. of Rev. 21*st May* 1855, *Nos.* 1325.
From Comr. N. C. 9*th July* 1855, *No.* 84.

2. The subject of the irrigation provided by the annicut and its subsidiary channels, and the means whereby an adequate return for the outlay, incurred on account of them was to be obtained, had, soon after the works came into operation, received the attention of Government. The correspondence that ensued in consequence, as recorded in the Consultations noted in the margin, has partly been brought under the notice of the Honorable Court of Directors; but a portion, as will be presently shewn, has still to be considered. In Extract Minutes Consultation 29th May 1852, the Government called for certain particulars relating to the cultivation and revenue of the lands watered by the Godavery, both previous to the construction of the annicut, and subsequently.

Cons. 12*th December* 1854, *Nos.* 1-2.

The reports submitted in consequence by the Sub-Collector then in charge of Rajahmundry, dated 29th July and 23d September 1854, were laid before Government in the Board's Proceedings of the 23d October following; but as they were unaccompanied by any opinion from the Board, the Government, in Extract Minutes Consultation 7th December 1854, desired that the Sub-Collector's statements should be carefully tested, and the results placed before them in a clear and concise form. The opportunity was taken of forwarding to the Board certain information furnished by the Collectors of Tanjore and Guntoor on the subject of the advantages derived from the annicuts in those Districts, and it was intimated to the Board, that the Government proposed to publish all these reports for general information, and that hence it was necessary that they should exhibit, with the strictest accuracy and the utmost impartiality, the results of the outlay on the important works noticed. It was remarked to the Board, that the correctness of the accounts given by Colonel Cotton in his publication had been impugned, that other writers had argued that the large returns anticipated from the outlay on these works had not been, and could not be realized, and that the reports called for would, it was hoped, clear up all doubts on the matter.

Con. 17*th April* 1855, *Nos.* 15-16.

3. On the 7th April 1855, the Board, in reference to the above orders, represented that the subsidiary works connected with the Godavery and Kistnah annicuts were still incomplete; that arrangements had yet to be made for remodelling the land assessment, as well as for introducing a water tax on the lands newly brought under irrigation, and that as these matters had been, for some years past, under the control of a separate agency, their means of information were insufficient to enable them to meet the wishes of Government. They therefore requested permission to transfer the papers regarding these two annicuts to the Commissioner of the Northern Circars. The Government, in Extract Minutes Consultation 14th April 1855, after expressing their disappointment that the consideration of the subject, as far as it appertained to the Godavery and Kistnah works, had not yet been commenced, recalled the papers, and desired the Board to submit their report on the Coleroon works at their earliest convenience.

Cons. 1*st May* 1855, *Nos.* 32-33.

4. The papers thus returned by the Board were forwarded to the Commissioner Northern Circars in Extract Minutes Consultation 26th April 1855, with a reiteration of the earlier orders, viz. that it was the wish of Government, for the complete avoidance of error on a subject of so much importance, and on which such different opinions were entertained, that "the interesting and able reports by Mr. Taylor on the works in Rajahmundry, should be carefully tested;" and that in order to complete the subject, information similar to that given by Mr. Stokes for Guntoor, should be obtained from the Collector of Masulipatam. The Govern-

ment, alluding to that part of Mr. Taylor's reports which treated of "Teerwah jausty, or the addition to be made to the demand on account of the irrigation supplied by the new works," expressed their views generally on the subject in advertence to their orders of the 5th January 1855, in which, they said, they had laid down the principle of an assessment that would obtain a moderate return to Government for its outlay; and they requested the Commissioner to give his attention to this part of the subject, and to furnish a statement of the extent of land liable to Teerwah jasty, and the amount of the tax, as well as an estimate of the "probable extent and amount still to be anticipated."

Ex. Pro. Bd. of Rev. 21*st May* 1855, *Nos.* 1325.
From Comr. N. C. 9*th July* 1855 *No.* 84.

5. In their Proceedings of the 21st May 1855, the Board of Revenue reported on the effects of the Coleroon annicuts on the revenue and prosperity of the province of Tanjore; and the Commissioner of the Northern Circars reported in like manner on the 9th July of the same year, respecting the Godavery and Kistna annicuts. As already stated, these papers were obtained for the express purpose of being published, with especial reference to the statements of certain writers who had impugned the accounts given by Colonel A. Cotton of the return from these works. Owing however to the absence of Colonel Cotton from India, the Government have been unwilling to enter upon a consideration of the important question at issue. Since that officer's return, the Government have placed the report of the Commissioner of the Northern Circars in his hands, in order that, having before them any observations which he might desire to offer, they might be better able to form a correct view of the advantages afforded by the annicut. The Government have very lately received Colonel Cotton's report on the subject; and they propose, at an early date, to take the whole subject into consideration, and to submit their views, with the reports on the Tanjore works by the Board of Revenue, and those by the Commissioner and Colonel Cotton on the Godavery, to the Honorable Court, in reply to their despatch dated the 2d July 1856, No. 8.

Cons. 8*th November* 1853, *Nos.* 13-14.
14*th* „ 1854, „ 23 *to* 26.
5*th January* 1855, „ 36-37.
15*th July* 1856, „ 45-46.
P. W. 17*th June* „ „ 1-2.
Rev. 21*st April* 1857, „ 7

6. Irrespective of the correspondence just noticed, the distinct question of a water rate for the irrigation supplied by the Godavery annicut has been considered separately in the papers recorded in the Consultations noted in the margin.* From these papers it appears that a water rate was for the first time introduced in Rajahmundry in Fusly 1261, and was imposed in that and the following year, as a temporary measure, at the rate of 1 Rupee per pootee† on all wet lands ascertained by the Revenue authorities to have received additional water, and 2 Rupees on all dry lands, converted into wet. In their resolution of the 5th November 1853, the Government remarked on the utter inadequacy of these rates, and desired that the subject might be reconsidered in view to a more equitable rate being introduced. The subject was afterwards alluded to in the Commissioner's settlement report for Fusly 1262, as one that had been until then, from specific causes, "of partial application" only, but it was said that measures had been taken for the systematic application of an irrigation tax on lands, both on full and favorable assessment, which would come into operation from the commencement of Fusly 1264. The Government desired to be furnished with a special Report, observing that the question was "one of great and obvious importance, and that its early settlement was essential" (vide para. 26 of Extract Minutes Cousultation 6th November 1854, No. 1454.)

**From Commissioner N. C. 19th September 1853, No. 91, para. 5.*
E. M. C. 5th November 1853 para. 4.

†8 *acres.*

Commissioner's report 28th August 1854, paras. 35-36.
E. M. Cons. 6th November 1854, para. 26.

From Commissioner 20th November 1854, No. 164.
Extract Minutes Consultation 5th July 1855, No. 43.

7. The subject was accordingly reported upon in the Commissioner's letter of the 20th November 1854, and Government, in Extract Minutes Consultation 5th January 1855, after noticing the arrangements made for imposing an additional assess-

ment, recorded their opinion that the terms offered to the ryots were exceedingly liberal. They desired that in the settlement of the year then current, the Commissioner would notice specially the progress that had been made in settling the water cess upon the principles explained in the above letter, and furnish the details of the results in a tabular form. This was accordingly supplied by the Commissioner in an appendix to his general revenue report for Fusly 1264, and was considered by Government in Extract Minutes Consultation 14th July 1856. In this resolution also the Government regarded "the "present state of the matter as respects the levy of teerwa jasty for water supplied by the Go- "davary works as very far from satisfactory," and they laid down what, in their opinion, appeared to be the proper principle of a water rate, such as would give a "suitable return for the outlay on the works, with a profit."

From Commissioner 24th March 1856, *No.* 27.
Extract Minutes Consultation 14*th July* 1856, *No.* 728.

8. About this time the Government had also before them a report on the Nuggarum aqueduct by the Civil Engineer of the Godavary Division, in which that officer remarked that, "although the Nuggarum talook had enjoyed the benefit of the water conveyed by the aqueduct since 1853, no additonal assessment had been laid on the land, and that even Enamdars, who had been in full enjoyment of the water, had not been called upon to pay any thing in return." The Government in their resolution of the 14th June 1856, No. 960, called the attention of the Commissioner to these statements, and observed that, as two seasons had already passed by, it was undesirable that a third should be permitted to pass, without any advantage to Government.

9. The Proceedings of the Board of Revenue 19th May 1857, recorded at the head of this paper, reply to the orders of Government contained in the two last resolutions of the 14th June and 14th July 1856, mentioned above, and the Right Honorable the Governor in Council will now proceed to take them into consideration.

10. In the earlier paras. of these proceedings* the Board narrate the different methods pursued by the Collector and Sub-Collector in assessing a water rate on the villages of their respective divisions in Fusly 1265, as well on Government land, as on enams, and proprietary estates. The late Commissioner reported that, in Fusly 1264, 59,768 acres of land, situated in 280 villages belonging to 8 talooks, had then received a supply of water. This extent of land it would appear was exclusive of Zemindary and enam lands. In Fusly 1265, the number of acres irrigated was not ascertained, but the water cess was imposed by an addition to the joint rent of the village on which it was assessed. Villages which had not received water for 2 years being exempted, while those in the 3d year of irrigation, paid half the full addition. The failure to ascertain the breadth of land under irrigation was certainly a fatal omission on the part of the Revenue officers, one from which vast inconvenience has followed, and to which the loss which the Government has suffered must now be wholly ascribed.

Paras. 1 *to* 10.

11. The number of villages and enams watered from the Annicut in Fusly 1265, and the extra cess demanded, is shewn in the following statement extracted from para. 3 of the Board's proceedings.

	Villages watered.	No. of villages in which Teerwah jasty was levied.	Rupees.
In principal division	170	70	22,564
Sub-division	182	0	18,877
Pettapore estate...	34	25	3,147
	386		
Enams.	No.		
Government talooks....	353	229	12,496
Pettapore estate...	33	21	1,249
		Rupees ...	58,333

12. The methods pursued by the Collector and Sub-Collector in settling the extra cess were different, though both it is said claim to be founded on the principle sanctioned by Mr. Elliot when Commissioner in the Northern Circars. The "principle of assessment" here alluded to may be thus briefly described; Teerwa jasty was to be levied in the Government talooks

on the different descriptions of land, upon an examination of the produce of each, according to a scale of rates proposed by Mr. Taylor; the ryots were to have the benefit of the additional produce derived from the irrigation in certain proportions, varying according to the description of land, from* ½ to ¾; they were to have the use of the water free of charge for two years, and were to be charged with half Teerwa in the third, and full period, only from the fourth year. In Proprietary Estates and Zemindaries the Teerwah jasty was to be fixed on the same principles, and on enams, with reference to the actual benefit derived by the Enamdar; but this plan was afterwards somewhat modified by a rule requiring the Government demand to be fixed at ⅔ of the ascertained profit of the Proprietor and Enamdar.

* 1 *In land producing dry crops,* - - - ⅔
2 *do. do. Paddy,* - - - - - ½
3 *do. do. Chillies and onions.....*⅔
4 *do. do. Sugarcane,* - - - ¾

13. The course actually adopted in the Government lands in Fuslies 1264 and 1265, is described in paras. 8 to 10 of the Board's present Proceedings. In the former year, Mr. Taylor measured the produce in some lands in each village, with the view, as it is said, of forming an Estimate of the general yield; and where he found that the benefit from the annicut had been such as to justify the imposition of Teerwah jasty beyond the demand of the previous year, he made an addition to the general rent, leaving the detailed distribution of it to the ryots.

14. In Fusly 1265, the produce of the lands in the principal division had not been measured, in consequence, as the Collector asserts, of the proceeding having produced no benefit in former years; he therefore fixed a water-tax, upon a consideration of the extent of land ascertained by him to have been irrigated, the assessment the ryots were already paying, and all the circumstances affecting their profits, and left the ryots to apportion among themselves the "total sum fixed," with the understanding, that the "whole of the increase was to be imposed on the lands irrigated." Out of 170 villages in this division irrigated in Fusly 1265, only 70 paid teerwa jasty to the reduced amount of Rupees 12,590, the full demand being Rupees 22,564. In the sub-division, Mr. Taylor abandoned his plan of measuring produce, and fixed a teerwa jasty at the general rate of 10 per cent. on the beriz of each village receiving water, leaving the addition to be distributed by the ryots according to the benefit derived by each, and the system to be applied hereafter to other villages, as they come under the influence of the irrigation. The number of villages which paid this cess in Fusly 1265 was 159, the amount collected being Rupees 18,395. Mr. Taylor is stated to have given a pledge, that the demand, so fixed, would not be increased until a survey and field assessment had been introduced.

15. The demand for water tax from Zemindaries was confined to 25 villages of the Pittapore Estate; the amount levied was Rupees 3,147, out of Rupees 5,460 fixed as the full water charge to be exacted in Fusly 1266. No explanation was given by the Collector as to the principle on which this amount was fixed, but the Board presume, that the course adopted in the Government villages, as laid down by the Commissioner, was followed in these, viz. estimating the total profit and assuming two-thirds of it as the Government demand.

Para. 11.

16. In regard to enam lands, it is stated that the attempts to appraise the profits derived by each Enamdar from the use of the water having failed, the Collector, as a temporary measure, for one year, assessed each Enamdar who had taken water for three years, with the sum of Rupees 5 per pootty of 8 acres. In the sub-division, the Enamdars were charged as in the Government lands, with 10 per cent. on the assessment which the enam would bear, if not held rent free.

Para. 12.

17. In Fusly 1266, the sum payable on the 70 villages in the principal division which had been ascertained in Fusly 1265 to have received water for three years and longer will amount to Rupees 27,630, being an increase of Rupees 15,040; besides which, 56 other villages will be subject to taxation. The Collector proposes to introduce in these, as well as in the villages of the Amlapoor talook which he states has had water for three years, the plan proposed by Government in para. 6 of Extract Minutes Consultation 14th July 1856, No. 728, of levying such a rate as would yield a suitable return to Government for the expenditure incurred, with a profit. No estimate is given

Fusly 1266, *paras.* 13 *to* 19.

Para. 14, *Board's Proceedings.*
" 24 *Collector's letter* 30*th December* 1856.

of the probable amount that may thus be obtained, and the Collector seemed to be somewhat doubtful of success.

Para. 15. 18. In the sub-division it was proposed that the course taken in fusly 1265 should be followed in fusly 1266; and it was expected that the teerwah jasty would increase to Rupees 33,265; a further addition of 10,000 Rupees was expected in fusly 1266 from villages heretofore classed as unwatered; and as much again in the subsequent year.

19. As regards Zemindary villages, the Collector proposes to address the Board separately. The Collector thinks that the proper plan would be to make the landholder pay for the quantity of water he uses; but, as this cannot be ascertained in the present state of the irrigation works, he suggests, that the extent irrigated should be measured annually, and assessed at a certain sum per pootty or acre; or that the Proprietor should compound with the Government. The Board have expressed their concurrence in the latter plan, as being in accordance with the views of Government conveyed in the resolution of the 14th July 1856 above noticed.

20. In respect to enam lands, the Collector considers the rate heretofore charged to be inadequate, and suggests a higher rate of cess for fusly 1266, and a distinction between dry and wet crops. The rates proposed by him are:

For dry crop, 8 Rupees a pootty or 1 Rupee per acre:
For a single wet crop 16 do. „ 2 „ do.
For second wet crop 16 do. „ 2 „ do.

The Board consider that these rates will suffice until the powers of the land, and the value of the water, shall have been ascertained by the projected survey. They think with the Collector that a double charge for the use of summer water, as contemplated by Government, is inapplicable, inasmuch as the supply of water at such seasons is less abundant, and the yield in crops of rice less favorable than at other seasons; and they suggest that the plan be deferred for consideration during the survey.

21. In the sub-division the taxation on enams it is proposed to regulate as in fusly 1265, by a charge of 10 per cent. on the Teerwah. The Board infer that Mr. Taylor's plan has reference only to small enams, as they notice, that the case of Agraharumdars has been treated as that of other proprietors, and that the Sub-Collector has taken agreements from them to pay Government $\frac{2}{3}$ of the increase of 10 per cent. over the present shist paid to them by the ryots.

20 *to* 28. 22. In the paras. entered in the margin, the Board of Revenue record their opinion on the measures already adopted, and those to be taken for the future, as regards the assessment of Teerwah jasty in Rajahmundry. Referring to the water rate on the Government lands, in the principal division, which was stated to have been fixed after a consideration of "the circumstances affecting the ryot's ability to pay," the Board observe that they have not had the means afforded them of judging of the correctness of the Collector's views on the subject; they have therefore called for further particulars, and have, in the mean time, permitted the arrangement of fusly 1265 to continue until a survey shall take place, as they hold that an indirect pledge had been given in the matter, by an understanding, encouraged it would seem by the Collector, that the rates would not be altered except in cases of fraud. As respects villages not yet assessed to the water rate, the Board approve of the Collector's proposal to bring them under the operation of the plan suggested in Extract Minutes Consultation 14th July 1856, No. 728, with the view of obtaining an adequate return.

23. The arguments advanced by the Sub-Collector for the introduction of a water rate at a uniform per centage of ten on the beriz of the villages of the sub-division are noticed by the Board in paras. 22 to 29. The Board say they are not convinced by these arguments, and that even were the greater part of Mr. Taylor's propositions admitted, it would not follow that the course pursued by him was a good one. They indeed shew, that one of the most important of his present arguments is disproved by statements made formerly by himself, and record the opinion "that for the sub-division in general, the rate of 10 per cent. is too low, and that in seeking the "advantages of an easy simple arrangement, the just rights of the State have not been fully en-"forced." The Board have however allowed the arrangement to stand until the survey, as the Sub-Collector, they say, gave a positive pledge to this effect. They have also extended this concession to the enam lands, as notwithstanding the statement of the Collector that no pledge had been given, it appears, that a promise was actually given by Mr. Taylor to the effect that he would recommend to Government that the same conditions should be allowed to enams, as he had, on his own authority, granted to jeroyty land, and that the tax has been paid by the Enamdars under an impression that those conditions would be adhered to. In regard to Proprietary estates and Zemindaries, the Board have already agreed to the Collector's proposal to compound with the proprietors.

24. In concluding their review of the reports placed before them, the Board record their conviction that the sums which will be taken for the water rate under the arrangements reported, will form a very inadequate return for the value of the water received; and they express a doubt whether the course suggested in the orders of the 14th July 1856, "of fixing a rate calculated "to give a suitable return for the outlay on the works, with a profit, is founded on a correct "principle, or would draw from Rajahmundry its proper share of the public revenue, with re-"ference to its improved resources."

25. The Government have given their attentive consideration to the circumstances detailed in the Reports of the Collector and Sub-Collector, and the narrative of their proceedings given by the Board of Revenue in their review, as recapitulated in the preceding paragraphs, and though they are ready to admit, that the difficulties to the introduction of a water rate on the lands of the Rajahmundry District, irrigated by means of the Godavery Annicut, have been great, owing to the mode of settlement by joint village rents, and to the entire absence of trustworthy accounts of the extent of land in each village, they are nevertheless constrained to remark, that a more successful attempt to obtain a suitable return for the heavy outlay of Government, might, and ought to have been made.

26. The difficulties which the Government have admitted to exist were not insurmountable, and the extraordinary advantages which the landowners of Rajahmundry had received, in security from flood, in certain irrigation, in drainage, and in water carriage, were of such almost inestimable importance to them, that there can be no doubt that they would have readily assented to a higher tax than 2 Rupees an acre, had the proposition been made to them when water was first supplied. That amount of extra taxation bears no sort of proportion to the extra benefits received, and whatever difficulties there may have been in the way of a settlement of the question, have certainly been much enhanced by the want of attention to a most important duty on the part of the Revenue Officers, and by the adoption of arrangements which are wholly inconsistent with a realization of the just dues of Government. The reports before Government do not distinctly exhibit the financial results of the measures taken for the introduction of a water cess in the Rajahmundry District, but there is amply sufficient in them not only to justify the remarks, so frequently made by the Government, and now by the Board, of the inadequacy of the arrangements made to secure a fair return; but also, in a great measure, to corroborate the statements of those writers who it was said in Extract Minutes Consultation 7th December 1854, "argued that the large "returns anticipated from the outlay on the annicuts had not been, and could not be realized." Great stress is laid by the local officers on the representation of the ryots, that additions having already been made to their annual rent on account of the benefits they have derived from the annicut, it is not just, now to lay on a teerva jastee at so much the acre for all land watered, but to this there is to be answered, that the water given for irrigation is by no means the sole benefit which the ryots have derived from the annicut; the river has been embanked, and they are now secure from flood, the drainage of their land has been provided for no less carefully than its irrigation, cheap water communication has been brought almost to every village, and irrigation, which was formerly dependent on local rain, is now sure and certain; these are benefits of very high value which must clearly be taken into account in considering what is the amount of extra cess that has been demanded from the ryots on account of the irrigation, and they shew that even where additions have been made to the general beriz of the village more than corresponding advantages have been enjoyed, and that the further charge of 2 Rupees an acre for the irrigation only, is not an unjust addition.

27. In the Collector's division of the District, the extra teerva on account of irrigation seems to have been imposed on no fixed principle, and the correspondence which the Board submit between the late Commissioner and the Civil Engineer, tends very strongly to shew that a large extent of irrigated land annually altogether escapes entry in the Collector's accounts.

28. This is the more remarkable from the admission the Collector makes in his report now under consideration, that he finds no difficulty in obtaining correct returns of the fields that receive annicut water, although he distrusts their areas, and the Board remark (para. 20) that the Collector should adopt the area entered in the village accounts. To this suggestion the Government must demur. The village accounts are notoriously utterly worthless, and to trust to them would be, wilfully and willingly to submit to a gross fraud; but the Government are of opinion that as the extra cess is to be laid not on each field, but on the village generally, it will not be difficult for the Collector, with the aid of his Assistants, and most responsible Huzzoor servants, to form a tolerably accurate estimate of the breadth of land under irrigation, and to fix accordingly the increase to be made to the rent of each village.

Board, para. 20.

29. In the Sub-Division matters appear to have proceeded on something like a fixed principle, but it is one which the Government concur with the Board in altogether disapproving. An addition of one tenth of the assessment on dry land when converted into wet by irrigation from Government works, is a mode of settlement which, however readily it may be acquiesced in by the ryots, will certainly not put the Government in a position to execute elsewhere, works similar to those which have now been completed on the Godavery.

30. The Board forcibly point out the inconsistency of Mr. Taylor's arguments, and the instance of the Woondy talook clearly shews how needlessly the interests of Government have been sacrificed. That talook has for many years been under irrigation, and although it has doubtless received benefit from the annicut works from a greater certainty of supply, protection from flood, good drainage, and water carriage, the benefit cannot have been so great, as that derived by the ryots of those villages, which had no means of irrigation until the annicut works were constructed, and which have therefore obtained irrigation in addition to the advantages received by the inhabitants of Woondy; and yet, no sooner had Mr. Taylor assessed the lands of Tennakoo and Mogultoor at 10 per cent. on their accustomed beriz on account of irrigation, then the ryots of the Woondy talook clamorously demanded that the same cess should be levied on them. If therefore it was the opinion of the ryots of Woondy that 10 per cent. on the beriz they had hitherto paid, so little represented the benefits they had gained from the annicut, that they clamorously demanded its imposition on the terms proposed by Mr. Taylor, evidently with the view of securing themselves from a demand more justly in accordance with the benefits they had received, it necessarily follows that a similar tax on Mogultoor and Tennakoo must have been very much indeed below what the Government might justly have looked for.

Para. 25, 26.

31. In para. 11 of the Extract from the Minutes Consultation of the 14th of July 1856, No. 728, the Government remarked that in the Sub-Division of the District, they had understood that some arrangement had been made by the late Sub-Collector respecting the additional cess to be demanded for the next two or three years, but that the arrangements did not appear to have been based on the sanction of higher authority, and that they were not fully informed of their details. It was however added that, if in the opinion of the Collector, Mr. Taylor's proceedings implied a guarantee against change during the period for which the arrangements were made, the Government would not object to their being so recognized.

32. The proceedings referred to are now more fully brought before Government, and have satisfied them that, a direct and specific guarantee was given by Mr. Taylor, that the arrangements he entered into should remain unchanged until a survey of the sub-division should be made. Although the Right Honorable the Governor in Council entirely disapproves of the measure, and considers that great blame attaches to Mr. Taylor for having entered into so important an arrangement without the authority of the Board of Revenue, or even of the Collector, to whom he was immediately subordinate, and for having committed the Government to its adoption, he must nevertheless now adhere to the resolution of the 14th of July, and offer no objection to the terms agreed upon being recognized and acted on, in place of the measures proposed by Government in that order. It appears evident to the Government that Mr. Taylor was carried away by the desire of making in his accounts, the shew of an immediate and large return for the expenses of the annicut, and that calculating that an addition of 10 per cent. on the beriz of the irrigated talooks, would yield a certain sum, he did not stop to consider that it would

after all amount to no more than about 5 annas an acre, and that even this would be added gradually only year by year, as it was ascertained that land was irrigated.

33. The guarantee which Mr. Taylor gave to the ryots holding lands of Government appears to have been given, in a less specific form, to holders of enam land. To them it was promised that a recommendation would be made to Government to accord to them, the same exemption from change in the arrangements made by Mr. Taylor, which he had, on his own responsibility, promised to the Jeroyettee ryots. The Collector argues that no actual engagement having been made, it is open to Government to confirm or annul Mr. Taylor's proceedings; but the Board are of opinion,* that, although not specifically given, a guarantee against change was understood by the Enamdars, and that they will consider that faith has not been kept with them, if a change should now be made.

Para. 40 *of Mr. Robinson's report* 30*th August* 1856.

Para. 27.

34. The Government cannot admit that the Sub-Collector's promise to the Enamdars of his Division, to recommend to Government the adoption of a certain course of procedure, is to be held to bind the Government to adopt that course, whether it be approved or not; and had Mr. Taylor limited his proceedings generally to such a promise, the Government would not have hesitated to set them aside, and to have ordered the adoption, in the Sub-Division of Rajahmundry, of a course of procedure regarding the levy of Teerwa jasty more in accordance with sound principle, and more likely to realize the just dues of Government. But as the specific pledge given to the Jeroyetee ryots by Mr. Taylor must be fulfilled, the Government are not disposed to repudiate the implied pledge which the Board are of opinion the Enamdars consider that they have received, and in the anticipation of a survey and re-assessment of the Province at an early date, the Government are willing that matters should remain, for the present, on the footing on which they now are.

30 *to* 34.

35. In these paragraphs the Board discuss the principle on which the Government in para. 6 of their Resolution of the 14th of July 1856, No. 728, advocated the levy of a water rate, namely that it should be proportioned to the cost of the water to Government, rather than to the profit which the ryot might derive from it; that it should be calculated to give a suitable return for the outlay on the works, with a profit; and that no enquiry should be made as to the mode in which the ryot employs the water he takes, further than should be necessary to ascertain in a general way, the quantity of water consumed.

Para. 29.

36. The Board question the soundness of this principle, and say that it would fail to draw from Rajahmundry a proper share of the public

" 30. revenue, with reference to its improved resources. They express a doubt if it was propounded by Government as a standard for universal applica-

" 30. tion, on the ground that while in assessing a land tax the maximum taken should be the sum which the ryot is able to pay without discouragement to industry and improvement, the minimum should be the amount required to reimburse the expenses incurred in furnishing the water together with fair interest.

37. The Government admit that the cost at which water is supplied is not the sole point to be considered in fixing the charge upon the land, but neither on the other hand is the greater or less value of the water to each individual ryot to be taken into account; on the conversion of dry land into wet by the use of water supplied from a Government work, an extra charge will be made, and what that charge shall be, must be determined on a combined consideration of the cost of supply to Government, and the general increased value given to the land by its conversion from dry to wet, by its safety from inundation, the freedom of its drainage, and the difference of cost of conveyance by the substitution of water for land carriage. In Rajahmundry, although this increase of value is certainly but ill represented at two Rupees an acre for a single crop, the Government are satisfied that such an extra assessment will fulfil all the conditions that need to be provided for, will leave the ryot a handsome return on his agricultural stock and labor, and will at the same time enable the Government to draw from the province such a contribution towards the general expenses of the state, as its fertility and its ample means of irrigation and communication, shew that it can well afford.

38. In paras. 36 to 42 of their proceedings, the Board of Revenue consider the Collector's second letter of the 30th December 1856, replying to certain observations made by the Civil Engineer of the Godavery Division in a letter to the Chief Engineer, respecting the lands of the Nugarum talook. Captain Rundall's representations went to shew that, although this talook had had the benefit of water from the Nugarum aqueduct since 1853, no additional assessment had been laid on the land, and that Enamdars, who had been in full enjoyment of the water, had not been called upon to make any payment in return. He also stated that the talook contained 60,000 acres of land, the whole of which might be irrigated, and he computed the extent under irrigation at not less than 20,000 acres, whereas the native accounts shewed only 6880 acres.

39. In regard to the first representation, the Collector explains that Fusly 1265, having been the third year in which the benefit of irrigation had been received, the ryots were not subject to assessment for the water until that year, and then only to half the fixed amount. He also details the arrangements made for assessing both Government and enam lands in Fusly 1266, but the Board have not considered it necessary to notice these, as they have already been discussed in their review of his general report.

40. The Board advert to the Collector's representation of the discrepancies existing between Captain Rundall's statements and the talook accounts, not only in reference to the cultivable and irrigated area of both Government and enam land in the Nugarum talook, but also in regard to the irrigated portion of the Razole and Somapilly villages, which were pointedly alluded to by Captain Rundall. After an attempt on the one hand to explain the cause of these discrepancies, and after adverting, on the other, to the admitted fact, that the area of the Rajahmundry District is very incorrectly recorded in the accounts, the Board remarked, upon a consideration of the facts brought to their notice on the present and previous occasions, that they "entertain not the slightest doubt that the village authorities, conceal the extent irrigated." The Collector thinks, that no field is omitted, though, he says, the extent registered may be greatly below the reality. The Board do not agree in this view; they show that the returns given to Captain Rundall of land entered in the public accounts as irrigated, differ greatly from those subsequently given at the Jummabundy, and they think that the increase shewn in the latter is dûe to the exertions made by the Collector, when he found reason to suspect the correctness of the accounts originally prepared. The Board say that what was thus detected and remedied, may have occurred in many other villages undetected; they do not mean to impute any blame to the Collector, who they say did his best to check fraud, but they feel it due to the Civil Engineer to express their opinion, that his statements, though not fully borne out, "were not without some foundation."

41. The state of affairs described in the correspondence just noticed, and the results given by the Board, as well as the views they have themselves formed in the matter, are any thing but satisfactory to the Government, or creditable to the administration of the district. The most favorable view which the Board are able to take of the matter is, that accounts of irrigation, fraudulent to the extent of more than 100 per cent., were imposed upon the Collector, and that the fraud was discovered only after a representation of its extent had been made by the Civil Engineer. There is no reason to suppose that what was discovered in the two villages of Razole and Somapilly, is not in practice in many other villages, and yet, as far as the reports now submitted shew, no measures have been taken to test the accuracy of the accounts rendered, and with extensive fraud brought before them, the Revenue Officers are content to remain generally passive, and to act only when their duty is pointed out by others.

42. The express object for which the construction of the annicut and its subsidiary works, was undertaken, was to improve the condition of the people, and the general resources of the District. The accounts given of the results of those works, as already remarked, stand impugned, and it has been asserted that the anticipations formed can never be realized. There is reason to believe that the benefits of irrigation afforded by the annicut had begun to be felt at a very early date, that not merely the ryots in Government lands, but Enamdars, the holders of rent free land, who had no claim to indulgence from Government, were making use of the water without any payment in return; and that the estates of private proprietors benefited in the same way, and that for some years no attempt was made to realize the dues of Government. How long this exemption continued in the different villages it is not easy to gather from the correspondence before the Government, but it is seen from these Proceedings, that

when a water rate came to be charged, it was done on no sound or uniform principle, and under arrangements wholly incommensurate with the large outlay incurred, and with the improved resources of the District. Added to this, it now appears that extensive frauds are apparent to every one but those whose express duty it is to prevent them, and that when they are detected in one place, with an almost certainty of their existence in all, nothing is done to prosecute the enquiry, matters are left to develope themselves, and the interests of Government are neglected.

43. It is impossible for the Government to express any thing but dissatisfaction at the state of affairs in Rajahmundry. As regards the revenue administration in connection with the Godavery works, the opponents of those works find a ready support to their views in the remissness of the Revenue officers, and the cause of general improvement is weakened by the comparatively small returns which the Government are able to shew for the great outlay incurred. A survey and general re-assessment are the only measures that can fully remedy the evil, but the Government are satisfied that far more might have been done, and might still be done by the Collector, if vigorous measures were adopted to bring to account all land really irrigated.

44. The Governor in Council considers it expedient on the present occasion to direct that any arrangements which may be made by the local officers for compounding with proprietors of Estates on account of the water taken by them, should be laid before the Board of Revenue for consideration, before they are finally determined upon.

45. The question of a double charge for summer water, will, as proposed by the Board, be deferred for consideration during the survey.

(Signed) H. FORBES,
Acting Secretary to Government.

(90) (91) ~~910~~

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Freeze Certificate from
Supt Public Instruction
Attorney Gen
Issues etc

F&R 7-57

17/2/06

28-7-06

10-9-2011 ✓

Revenue 1857 Deptt
Cons. 28th July.

No. 580

Extract Pro. of the
Board of Revenue
D/ 19th May 1857

Go 729 Rev copy
22.7.1857

Reviewing the Report
of the Collr of Rajahmundry
on the progress made in
determining & levying a
water rate for the use of
water supplied from the
Channels from the
Godavery Annicut.

Nos 1-2.

Written Order No. 729
R/22nd July/57

91

91

Copy in a Letter to E.
D/ 25 Septr 1857. No 34

12-4-10

3/2/97

4-8-0

7-6-12

2-3-15

29-4-13

17-2-20

Revenue 1857 Dpmt.
Dto Cons 28th July.
No 729.

Extract Minute of Cons.
Dt 22d July 57.
Ex B of B Dt Aug 5 to Dt 947
in 64 Sept
Extract from the Pro. of the Bd of Revt
dt 15 April 58 Col 1 to 504 inc

Passing Orders on the Review
the Board of Revenue on the re-
port of the Collr of Rajah-
mundry on the progress made
in levying a water rate for the
use of water supplied from the
Channels of the Godavery
Irrigation.

1042.

Copy Letter to the Coms for Enqy
S.C.C. 3/5a Septr 1860
No 1879