M.R. O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2566	Press ~~Mis.~~
97-98. Dated	6—10—	19 1868

Not to be folded or roughly handled

No. 97. Read the following Proceedings of the Board of Revenue, dated 10th July 1868, No. 5,087 :—

Read the following letters :—

From the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 21st January 1868, No. 18.

Dated 16th December 1867, No. 1,290.
,, 3rd January 1868, ,, 4.

1. I have received the Board's Official Memoranda noted in the margin, calling for the information desired by Government in paragraph 2 of their Order of 26th September 1866, No. 2,592, regarding the establishments kept up, and the arrangements made for the execution of repairs of channels from the proceeds of the Irrigation Fee Cess in the Sub-division of this district.

2. In reply, I beg to refer the Board to the three statements forwarded with my communication of the 1st June 1866, No. 141, in which the establishments proposed to be kept up have been fully detailed. As regards the repair of the channels, it was arranged that the annual clearing and other works which the ryots used to perform themselves, be executed under the superintendence of the Tahsildars, the cost of the same being defrayed from the Fee Cess. Meantime, the necessary instructions detailing the duties to be performed by the Neergunty Establishment, and the nature of works to be executed from the Fee Cess Fund, were furnished to the Tahsildars. A copy of the rules framed for one channel (Neroor) is herewith submitted. The same rules have been made applicable to the other channels, with the exception of the details of the establishments, which varied according to the requirements and sanctioned standard of each channel.

3. As stated in paragraph 17 of my Local Fund Report* for 1866-67, the collections of the Cess in the Sub-division, instead of being carried to the head of Irrigation Cess Fund under Local Funds, were kept separate; the expenditure on account of the repair and conservancy of the channels being incurred therefrom. The reason for this mode of proceeding was that Mr. McQuhae considered that these funds should be at the disposal of the Tahsildars, and that if they were carried to the credit of Local Funds in the General Cash Accounts, the Tahsildars could not spend them without frequent references to, and orders from, the Treasury Deputy Collector, which would cause delay in the execution of emergent works. This transaction was, however, opposed to the orders of the Board, conveyed in their Proceedings of the 16th October 1865, No. 6,560, and I, therefore, called upon the Sub-Collector in my letter of the 12th August 1867, to furnish detailed

*Dated 30th July 1867, No. 182.

accounts of the transactions which took place up to date from the date of introduction of the Irrigation Fee Cess system under the orders of Government, and requested him to carry to the head of Local Funds all future collections as well as the cash balance of the funds which were kept separate. The following statements were accordingly furnished to me by the Acting Sub-Collector Mr. Crole, and they are herewith transmitted in original. I request that they may be returned to me when no longer required.

No. 1.—Abstract Account Current of Irrigation Cess Fund in the three talooks of the Sub-Collector's Division for Fuslies 1275 and 1276, and for July and August 1867.

No. 2.—Statement showing the Demand, Collection, and Balance of Irrigation Cess in do. do. for do. do.

No. 3.—Abstract Statement of charges incurred from the Irrigation Cess Fund in do. do. for do. do.

No. 4.—Account Particulars of charges incurred for the pay of the Neergunty Establishment in do. do.

No. 5.—Account Particulars of charges for repairs, &c., of Irrigation works in do. do.

4. In the last mentioned Account (No. 5), the details of the rates at which payment was made in Caroor Talook, were not given in full, and Mr. Webster, who succeeded Mr. Crole as Acting Sub-Collector, furnished me with a revised statement containing full particulars for that talook. This Statement (No. 5A) is likewise forwarded herewith.

5. The number of channels in the Sub-division affected by the scheme for the levy of Fee Cess, is 27, namely :—

In Caroor Talook	12
In Dharapooram Talook...	7
In Oodoomulpettah Talook	8
	27

Previous to the introduction of the new scheme, the levy of Fee Cess was already in force in one village named Pogaloor, in the Caroor Talook. In addition to it, the system was introduced in Pullapolliem in Fusly 1275 under the sanction of the Board of Revenue, dated 7th December 1865, No. 7,809. In Fusly 1276, the remaining channels in that talook were brought under the new scheme, namely, one channel in July 1866, and nine in November 1866. In Dharapooram Talook it was brought into operation in November 1866, with the exception of one channel in Kuttangany Village, where it was put in force in February 1867. In Oodoomulpettah Talook all the channels were simultaneously brought under the scheme in January 1867.

6. The following is an abstract of the Demand, Collection, and Balance for Fuslies 1275 and 1276, and two months of Fusly 1277 :—

Talooks.	Fuslies.	Demand on account of Cess and sundry items, such as sale proceeds of Durbah grass, &c.	Collections within the Fusly.	Balance.	Subsequent collections up to August 1867.	Balance.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Caroor ...	Ready money balance of Pogaloor channel in the beginning of Fusly 1275	201 5 0	201 5 0	.....	.....	.....
	Fusly 1275, two channels.	5,619 7 8	5,615 13 2	3 10 6	.....	3 10 6
	Fusly 1276, twelve do.	17,743 11 0	17,023 9 2	720 1 10	.....	720 1 10
	Fusly 1277, up to August 1867.	187 5 4	187 5 4	.....	.....	.....
	Total ...	23,751 13 0	23,028 0 8	723 12 4	.....	723 12 4
Dharapooram.	Fusly 1276, seven channels.	9,892 3 2	9,270 15 5	621 3 9	464 13 11	156 5 10
	Fusly 1277, up to August 1867.	.....	.....	.....	.....	.....
	Total ...	9,892 3 2	9,270 15 5	621 3 9	464 13 11	156 5 10
Oodoomulpettah.	Fusly 1276, eight channels.	6,666 5 6	2,667 3 6	3,999 2 0	2,181 14 8	1,817 3 4
	Fusly 1277, up to August 1867.	.....	.....	.....	.....	.....
	Total ...	6,666 5 6	2,667 3 6	3,999 2 0	2,181 14 8	1,817 3 4
	Grand Total ...	40,310 5 8	34,966 3 7	5,344 2 1	2,646 12 7	2,697 5 6

7. The demand of Cess was fixed for each channel according to the sanctioned rates on the extent of land cultivated in each Fusly as shewn above; the aggregate demand up to August 1867, including the cash balance of the Pogaloor channel in the beginning of Fusly 1275, amounted to Rupees 40,310-5-8, of which Rupees 37,613-0-2 were collected up to August 1867, leaving a balance of Rupees 2,697-5-6.

8. The receipts and expenditure, as well as the cash balance at the end of August 1867, are exhibited in the annexed table :—

Talooks.	Fuslies.	Collections on account of Cess and sundry items.	Expenditure.			Cash balance transferred to the head of Local Funds at the end of August 1867.
			Establishment.	Repairs of channels, &c	Total.	
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Caroor ...	Ready money balance of the Pogaloor channel at the beginning of Fusly 1275.	201 5 0	2,010 2 7	2,455 11 5	4,465 14 0	.....
	Fusly 1275	5,615 13 2				
	,, 1276	17,023 9 2	7,774 11 10	6,815 1 2	14,589 13 0	.....
	,, 1277 up to August 1867.	187 5 4	1,377 7 3	691 10 6	2,069 1 9	.....
	Total ...	23,028 0 8	11,162 5 8	9,962 7 1	21,124 12 9	1,903 3 11
Dharapooram.	Fusly 1276	9,270 15 5	1,712 10 4	4,430 11 6	6,143 5 10	.....
	,, 1277 up to August 1867.	464 13 11	509 0 0	265 6 0	774 6 0	.....
	Total ...	9,735 13 4	2,221 10 4	4,696 1 6	6,917 11 10	2,818 1 6
Oodoomulpettah.	Fusly 1276	2,667 3 6	690 5 3	1,979 10 3	2,669 15 6	.....
	,, 1277 up to August 1867.	2,181 14 8	777 0 0	393 5 0	1,170 5 0	.....
	Total ...	4,849 2 2	1,467 5 3	2,372 15 3	3,840 4 6	1,008 13 8
	Grand Total ...	37,613 0 2	14,851 5 3	17,031 7 10	31,882 13 1	5,730 3 1

9. The above cash balance has been carried to the credit of Irrigation Cess Fund under Local Funds in the Treasury Accounts for August 1867, and all subsequent collections of Fee Cess have been credited to the same head. The transactions in connection with the Cess Fund will in future be treated in the annual Local Fund Report.

From the Acting Sub-Collector, dated 17th September 1867, No. 209.
From do. do., dated 10th October 1867, No. 234.
To do. do., do. 12th do. do. 380.

10. I take this opportunity of forwarding, for the information of the Board, copy of correspondence between myself and Mr. Crole, Acting Sub-Collector, on certain petitions complaining of the excessiveness of the Irrigation Cess in certain villages in the talooks of Caroor and Oodoomulpettah.

11. There is no doubt that in some places the rates of Cess are very heavy, and under the circumstances represented by Mr. Crole, it seemed to me that the system of the Irrigation Cess in the Sub-division required modification. I accordingly requested him to order the Tahsildars in his division to place themselves in communication with the people, and endeavour to bring about a modification of the Cess acceptable to the villagers, whilst at the same time it shall suffice to cover the legitimate expenses attending the maintenance of the channels in proper repair. I have now again drawn Mr. McQuhae's attention to the subject, and so soon as the modified scheme is received, it will be forwarded to the Board.

12. Adverting to the Board's Proceedings of the 22nd May 1866, No. 3,563, I beg to state that when the Supplemental Budget for 1866-67, embracing the probable receipts and disbursements under the head "Irrigation Cess Fund," was submitted, the Neergunty Establishments of the Tadapully and Arakanakottah channels in the Suttimungalum Talook, and of the Calingaroyen channel in the Perindoray Talook, were under the control of the Public Works Department, according to the old arrangement, and therefore their pay was proposed to be disbursed by that Department; but on receipt of the Board's Proceedings, No. 3,563, above quoted, they have been transferred to the control of the Revenue Department.

From the Acting Sub-Collector, to the Collector of Coimbatore, dated Kangayam, 19th September 1867, No. 209.

1. I have before me four petitions to the Board of Revenue, complaining of the excessiveness of the Irrigation Cess in certain villages in the talooks of Caroor and Oodoomulpettah, and on which you have requested a report.

2. The basis of the whole system sanctioned by Government, in its Proceedings, under date the 16th November 1866, No. 2,810, was the voluntary consent of the ryots. This element was, and evidently *is*, wanting in the cases which form the subjects of these petitions. The Tahsildar of Caroor admits that the ryots in these villages have objected to the rate from the very first.

3. As regards the amount of the cess itself, I cannot think it at all excessive, regard being had to the much advanced prices which agricultural produce now commands; but I must confess to

considering the advisability of the present system of a separate fund for each channel open to some doubt. In large, rich, and consequently well-irrigated villages the rate is small, and its incidence light; while in small villages with channels of perhaps great length and small capabilities of irrigation, a much larger subscription is required, a greater establishment has to be maintained, and sometimes in the end no visible gain is the result. Hence, these complaints.

4. An example will suffice. Rajapuram is a village with a beriz of Rupees 4,601-12-1, and 879¾ Acres under cultivation. The Cess per acre is Rupee 1. Panchamadevi, (No. 554, petitioner's village,) on the other hand, is a village of 298½ Acres only, and Rupees 2-8-0 per acre is required for the maintenance of its channel, a long and ill-supplied one. This inequality may in some cases be equivalent to putting lands with inferior advantages out of cultivation altogether, and must be damaging to the interests of the country at large, for lands of the latter sort are generally assessed more lightly on account of their very inferiority, an arrangement which is in effect reversed by the system as it at present exists.

5. I am most decidedly of opinion that petitioners have a good ground of complaint. There can be no sort of doubt that the present plan does not work smoothly. I have, therefore, the honor to recommend that one equal rate which should be about Rupees 1-8-0, or Rupees 1-12-0 per acre be levied by legislative enactment on all Nunjah channel-irrigated lands alike. There is no real objection on the part of the cultivators to pay. All that is wanted is the weight which an equable Cess Act would carry with it. Perhaps Madras Act No. VII. of 1865 might be extended to the Coimbatore District, to meet the difficulty.

From the Acting Sub-Collector, to the Collector of Coimbatore, dated Caroor, 10th October 1867, No. 234.

1. In compliance with your letter, No. 290, dated 12th August 1867, I have the honor to submit my report on the Irrigation Cess in the Sub-division. Statements according to the prescribed forms are also enclosed for Fuslies 1275 and 1276, and two months of 1277.

2. A Statement of Demand, Collection, and Balance for the same period, is subjoined.

Statement shewing the Receipts and Disbursements on account of Neerguly system in the Sub-division for Fuslies 1275 *and* 1276, *and two months of* 1277.

Talooks.	Fuslies.	Demand on account of Cess and Sundry Items.	Collection.	Outstanding balance to be collected up to the date on which the cess transactions were carried to Local Fund Account.	Ready money balance carried to the Local Fund Account.	Expenditure.		
						Establishment.	Maramut works, &c.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Caroor	Ready money balance of Fusly 1274, remained on hand at the beginning of Fusly 1275	201 5 0	201 5 0	... ...	... ...	... ...	2,455 11 5	4,465 14 0
	Fusly 1275	5,619 7 8	5,615 13 2	3 10 6	... ...	2,010 2 7	6,815 1 2	14,589 13 0
	Do. 1276	17,743 11 0	17,023 9 2	720 1 10	... ...	7,774 11 10	691 10 6	2,069 1 9
	Do. 1277 up to 25th Aug.	187 5 4	187 5 4	... ...	... ...	1,377 7 3	... ...	... ...
	Total...	23,751 13 0	23,028 0 8	723 12 4	- 1,903 3 11	11,162 5 8	9,962 7 1	21,124 12 9
Dharapooram...	Fusly 1276	9,892 3 2	9,270 15 5	156 5 10	... ...	1,712 10 4	4,430 11 6	6,143 5 10
	Do. 1277 up to 31st Aug.	... ...	464 13 11	... ...	... ...	509 0 0	265 6 0	774 6 0
	Total...	9,892 3 2	9,735 13 4	156 5 10	2,818 1 6	2,221 10 4	4,696 1 6	6,917 11 10
Odoomulpettah	Fusly 1276	6,666 5 6	2,667 3 6	1,817 3 4	... ...	690 5 3	1,979 10 3	2,669 15 6
	Do. 1277 up to 31st Aug.	... ...	2,181 14 8	... ...	... ...	777 0 0	393 5 0	1,170 5 0
	Total...	6,666 5 6	4,849 2 2	1,817 3 4	1,008 13 8	1,467 5 3	2,372 15 3	3,840 4 6
	Grand Total...	40,310 5 8	37,613 0 2	2,697 5 6	5,730 3 1	14,851 5 3	17,031 7 10	31,882 13 1

3. I agree with Mr. McQuhae in thinking that the Fund should be more immediately under the control of the Tahsildar. The customary labor which the cess has supplanted was supplied immediately when circumstances required. I submit that in a general way the funds of the cess should be equally at disposal. There are many things, such as advances to very low-paid servants, immediate payment to coolies, and a host of others, which though hardly falling under the head "emergent," are expenses which should be liquidated as soon as incurred; otherwise labor becomes less readily procurable. It seems that if the Caroor Tahsildar, who chiefly complains of want of immediate funds, were allowed a permanent advance of Rupees 100, the difficulty mentioned by Mr. McQuhae would be overcome.

4. The Cess Fund has been since credited to "Local Funds."

5. I have taken occasion in a report on certain Board's petitions to advert to the working of this Fund, and the general dissatisfaction which exists in regard to it among the people. I have there ventured to suggest a remedy which would also obviate the difficulty which would arise were its collection opposed by a discontented ryot.

6. The great objection to the enforcement of the customary labor was that the poor did all the work, while the rich managed to escape their proper share. To obviate this, a really very moderate money commutation rate was fixed; but as pointed out in the report referred to, it merely shifted the inequality of the burden from individuals to communities, until now it may be said that poor villagers are in many cases taxed 100 to 150 per cent. higher than their richer neighbours.

From the Collector of Coimbatore, to the Acting Sub-Collector of Coimbatore, dated 12th October 1867, No. 380.

I have the honor to acknowledge the receipt of your letter of the 19th ultimo, No. 209, with its enclosures, (four Board petitions,) on the subject of the excessiveness of the Irrigation Cess in certain villages in the Sub-division. I have long been under the impression that some of the Cesses were heavy and would require modification, but I thought it would be well to let them stand for one year, as the experience gained in that time would, I thought, enable us to judge correctly of the reductions that should be made. The people, I believe, are not opposed to an equable rate in each village. It would be difficult to adopt a uniform rate, but I think if the people are consulted by the Tahsildars, that with a little trouble a settlement of the question can be arrived at without going up to Government for a legislative enactment, which they will probably feel disinclined to entertain at present. From what one or two villagers have told me, I have reason to believe, that some of them are dissatisfied with the amount of money paid away for establishments. Act VI. of 1865 is, I fear, inapplicable in the present instance. It was enacted in view to raising a water cess. I shall feel obliged if you will, taking into consideration what I have stated above, endeavour to bring about a modification of the Cess, acceptable to the villagers, whilst at the same time it shall suffice to cover the legitimate expenses attending the maintenance of the channels in proper repair. The modified scheme for each village should be submitted to my office in a tabular form, for transmission to the Board of Revenue for their sanction.

Enclosure No. 4.

Abstract.—Neroor Channel Rules.

Enclosure No. 5.

Abstract.—Account Current of Irrigation Cess Fund in the three talooks in the Sub-Collector's division.

Enclosure No. 6.

Abstract.—Statement showing the Demand, Collection, and Balance of Irrigation Cess in the three Talooks in the Sub-division.

Enclosure No. 7.

Abstract.—Abstract Statement of charges incurred from the Irrigation Cess Fund in Fuslies 1275 and 1276, as well as in July and August 1867.

ENCLOSURE No. 8.

ABSTRACT.—Accounts particular of charges incurred for the pay of the Neergunty Establishment in Fuslies 1275 and 1276, as well as in July and August 1867.

ENCLOSURE No. 9.

ABSTRACT.—Account particulars of charges for repairs, &c., of Irrigation works in Fuslies 1275 and 1276, and in July and August 1867.

ENCLOSURE No. 10.

ABSTRACT.—Account particulars of charges for repairs, &c., of Irrigation Works in Fuslies 1275 and 1276, and in July and August 1867, for the Caroor Talook.

From the Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 4th March 1868, No. 74.

1. With reference to my letter of the 21st January 1868, No. 18, paragraph 11, I have the honor to forward copy of a communication from my Sub-Collector, dated 25th idem, No. 17, reporting on the scheme for the collection of irrigation fee in his division.

2. Mr. McQuhae recommends that the existing system be allowed to remain in force till the end of the present Fusly, by which time the wishes of the ryots can be fully ascertained. In this opinion I concur, and request the Board's orders on the subject.

From the Sub-Collector, to the Collector of Coimbatore, dated Kangayam, 25th January 1868, No. 17.

1. In reply to your letter of the 21st January, No. 18, inquiring whether any steps have been taken for preparing a modified scheme for the collection of Irrigation Fee Cess in the Sub-division, I have the honor to state that the wishes of the ryots holding land under the Corumbu channels in Caroor, have been ascertained. No complaints, so far as I am aware, have been made by ryots holding land under anicut channels or by any ryots in Dharapooram. In Oodoomulpettah the wishes of all the ryots have been ascertained.

2. The majority of the ryots holding land under Corumbu channels in Caroor, desire to revert to the old system, and are not willing to consent to any modifications of the present system. The minority desire the present system with reduced rates. In Oodoomlpettah, the majority wish to revert to the old system, and a few only desire the continuance of the present system with reduced rates.

3. The collection of a Money Cess was sanctioned by Government on the understanding that the ryots consented to it, and at the time of its introduction they did consent to it. It was, however, explained at the time, that the rich and influential ryots would not benefit by the change; for, under the old system, such ryots did not contribute their proper share of labor and of grain for clearing the channels and paying the establishments, while they retained in their own hands great power over the distribution of water. They find that under the new system the revenue authorities can control the distribution of water, for they pay the channel establishments and their wish is to get back their former power, and not to obtain a modification of the present rates.

4. My opinion is, that the present rates will not admit of much reduction, but before finally deciding this point, it would be advisable to have complete accounts for one whole Fusly. At present we have such accounts for three channels only, namely, Pogaloor, Pullapolliem, and Neroor. In the management of the other channels the new system was not introduced till the end of 1866, or beginning of 1867, and from the enclosed Abstract marked A, you will observe that the expenditure during Fusly 1276 was small, being in fact for six months only. In Pogaloor, expenditure exceeded income, but in Pullapolliem and Neroor there were balances.

5. An equalized cess was proposed by Mr. Crole, but I think it cannot be introduced on the voluntary principle, for those ryots who have short channels, which can be cleared at little cost, will not, I fear, consent to contribute towards the expense of the longer and more expensive channels. On the whole, the attempt to collect a Money Cess with the consent of all the ryots seems to have proved a failure in several villages. At the Jummahbundy, when the ryots are collected, their consent may be again obtained to a modified scheme, but some of them will repent, as they have done now, and will write petitions saying that the rates are greater than they can pay. The only courses then open will be to revert to the old system or to collect a Money Cess by compulsion. If the old system would work smoothly it would be cheaper, for the ryots can clear the channels with their own coolies at less expense than we can with paid coolies, but the disadvantages are that the interference of the Tahsildar is continually necessary to make the ryots send the coolies, and that the rich and influential ryots have the channel establishments too much under their power.

6. I would recommend that the question be not finally settled till the end of the present Fusly. At the Jummahbundy, when the ryots are assembled, it can be determined in what villages the cess may still be collected on the present voluntary principle. In those villages where the present system cannot continue on its present footing, we must either revert to the old system or collect a Money Cess by compulsion, and before proposing the latter measure, it will be necessary to shew by estimates carefully framed from the experience of at least one whole Fusly, what is the lowest sum for which we can undertake the clearing out and superintendence of each channel. The ryots cannot reasonably complain of this proposal; they cannot withdraw their consent in the middle of a Fusly, neither do I understand that any of them desire to do so.

ENCLOSURE No. 2.

ABSTRACT.—Statement shewing the receipts and disbursements on account of Neergunty system for Fusly 1276.

1. Resolved that the foregoing papers be submitted to Government, with reference to paragraph 2 of their Proceedings, dated 26th September 1866, No. 2,592.

2. The following abstract shews the particulars of the Neergunty Establishments kept up in the three talooks of the Sub-division of the Coimbatore District, and its distribution among the several channels is detailed in the Statement which accompanied the Collector's letter, dated 1st June 1866, recorded in the Board's Proceedings, dated 29th August 1866, No. 6,157, copies of which will be now submitted for the information of Government:—

Designation of Office.	Rate per month.	Dharapooram.		Caroor.		Oodumulpettah.	
		No.	Cost per year.	No.	Cost per year.	No.	Cost per year.
	RS.		RS.		RS.		RS.
Corumbu men	4	51	2,448	77	3,696	...	.....
Do.	5	...	.....	...	.....	1	60
Neer Moniagar	3½	24	1,008	74	3,108	22	924
Tanikutties	3	1	36	...	.....	...	.....
Do.	2½	1	30	...	.....	...	.....
Do.	2	1	24	...	....	...	.....
Do.	5	9	540	10	600	7	420
Neerany	3½	2	84	...	.....	...	.....
Do.	5	7	420	12	720	...	.....
Peon	4	...	.....	...	.....	7	336
Do.	2½	2	60	...	.....	...	.....
Do.	4	...	.....	...	.....	21	1,008
Dam Watcher	3	8	288	...	.....	...	.....
Do.	2	1	24	...	.....	...	.....
Do.	12	2	288	...	.....	...	.....
Gumastah	10	...	.....	1	120	...	.....
Do.	7	...	.....	5	420	3	252
Do.	5	2	120	1	60	...	.....
Do.	4	1	48	1	48	4	192
Do.	3	1	36	2	72	...	.....
		113	5,454	183	8,844	65	3,192

3. As regards the arrangement for the execution of the repairs to the channels, it is stated that the annual clearing and other works hitherto performed by the ryots themselves shall be entrusted to the Tahsildar, the cost being met from the proceeds of the cess.

4. In paragraph 11 of the first letter above recorded, the Collector promised to submit a modified scheme of the Irrigation Cess, and with the second letter above recorded he forwards a communication from his Sub-Collector, recommending that the existing system be allowed to remain in force till the end of the present Fusly, by which time the wishes of the people can be fully ascertained. The Board approve of this proposal. The collections being purely voluntary, must be strictly localized to each channel.

Proceedings of the Board of Revenue, dated 29th August 1866, No. 6,157.

Read again letter from the Collector of Coimbatore, dated 16th November 1865, No. 243, recorded in the Board's Proceedings, under date 7th December 1865, No. 7,809.

Read also the following letter from the same Officer, dated Ootacamund, 1st June 1866, No. 141.

1. With reference to paragraph 2 of the Proceedings of the Board of Revenue, dated the 7th of December 1865, No. 7,809, I have the honor to forward, herewith, copies of three Statements, received from the Acting Sub-Collector, shewing the enhanced rates of fee proposed to be recovered from the Nunjah Ryots in Caroor, Dharapooram, and Oodumulpettah Talooks in this District.

2. It will appear from the accompanying Abstract Statement that the amount of Fee Cess to be recovered from the ryots, to meet the payment of the Neerguntty Establishment, and the amount of clearing of the channels, in the three talooks in question, according to the rates sanctioned by the Board and Government, under dates the 16th November and 7th December 1865, is Rupees 25,011-12-7; that to be recovered with reference to the enhanced rates proposed by Mr. McQuhae, the Acting Sub-Collector, amounts to Rupees 37,409-12-1, or 12,397-15-6 in excess of the sanctioned sum.

3. I request that the sanction of Government may be obtained to introduce the enhanced rates from the commencement of the ensuing Fusly 1276.

4. The circumstances connected with each channel are so fully explained in my letter of the 25th of July 1864, No. 161, that I think it unnecessary to enter into any further details on the subject.

Abstract Statement shewing the present and proposed Water-cess to be levied for the maintenance of Neergunty Establishment in the three talooks comprising the Sub-division in Coimbatore District.

Names of Talooks.	As per sanctions of the Government and the Board, dated 16th November and 7th December 1865.			Proposal submitted by Mr. McQuhae, Acting Sub-Collector.			Increase.	Decrease.
	Amount of Fee Cess to be collected from the ryots.	Deduct amount allowed for Mahramut.	Remainder payable to Neerguntics.	Amount of Cess payable by the ryots.	Deduct amount allowed for Mahramut.	Remainder payable to Neerguntics.		
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Dharapooram... ...	5,117 0 0	3,575 0 0	1,542 0 0	10,243 4 10	4,789 4 10	5,454 0 0	5,126 4 10	... ...
Oodumulpettah ...	3,366 0 0	1,950 0 0	1,416 0 0	7,150 4 0	3,958 4 0	3,192 0 0	3,784 4 0	... ...
Caroor	11,148 0 0	3,900 0 0	7,248 0 0	14,635 6 8	5,791 6 8	8,844 0 0	3,487 6 8	... ...
Pullapolliem channel in do...	3,423 12 0	500 0 0	2,923 12 0	3,423 12 0	500 0 0	2,923 12 0	....	... ...
Pogaloor do. in do.	1,957 0 7	367 0 7	1,590 0 0	1,957 0 7	367 0 7	1,590 0 0	....	... ...
	16,528 12 7	4,767 0 7	11,761 12 0	20,016 3 3	6,658 7 3	13,357 12 0	3,487 6 8	... ...
Total ...	25,011 12 7	10,292 0 7	14,719 12 0	37,409 12 1	15,406 0 1	22,003 12 0	12,397 15 6	... ...

NOTE.—The entries in columns 5 and 6 for the Oodumulpettah Talook shew an excess of Rupees 174-6-7 above those in the detailed Statement. This difference consists of the assessment of Inam lands allotted for the Conservancy of certain irrigation works in that Talook.

OOTACAMUND,
1st *June* 1866.

(Signed) P. GRANT,
Collector.

ENCLOSURE No. 2.

ABSTRACT.—Statement shewing the rates of water-cess to be levied in the Nunjah villages for the maintenance of water establishment in the Caroor Talook.

ENCLOSURE No. 3.

ABSTRACT.—Statement shewing the rates of water-cess to be levied in the Nunjah villages for the maintenance of water establishment in the Dharapooram Talook.

ENCLOSURE No. 4.

ABSTRACT.—Statement shewing the rates of water-cess to be levied in the Nunjah villages for the maintenance of water establishment in the Oodumulpettah Talook.

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1. Resolved that the letters above recorded be submitted to Government, with reference to their Order, dated 16th November 1865, No. 2,810.

2. In this Order the Government were pleased to sanction certain rates of irrigation fee cess for the channels of the Sub-division of the Coimbatore District. In consequence of disputes among the ryots holding land under the Pullapolliem channel, the Acting Sub-Collector found it necessary to introduce the new system of fees before receipt of the sanction of Government, and, at the request of the ryots, the fees were fixed at rates higher than those sanctioned by Government. These rates appeared to be necessary, and were reported to be less than half the value of the grain fees payable under the old system. The Board, therefore, sanctioned the Acting Sub-Collector's proceedings as a temporary arrangement.

3. As the Acting Sub-Collector reported that the account of the average channel receipts upon which the whole of the rates proposed in the scheme to which Government had accorded their sanction were based upon a commutation rate very much below the present value of grain fees, the Board requested that the whole scheme might be revised with reference to that point.

4. The second letter above recorded contains the Collector's reply to the Board's requisition, and shews that under the new scheme fees to the amount of Rupees 37,409-12-1 will accrue. The sanction of Government will be requested to the Collector's general proposals as a temporary arrangement, as the Board are anxious to have the system introduced in the present Fusly, but Mr. Grant should have fully explained the necessity for the increased expenditure, and he will be requested to supply the omission.

5. On receipt of the sanction of Government, Mr. Grant should submit a revised Budget Estimate, with reference to his letter, dated 3rd May 1866, No. 113, and should reply to the Board's Proceedings under date 22nd May 1866, No. 3,563.

No. 98. ORDER THEREON, 6th October 1868, No. 2,566.

Miscellaneous. Ordered to be recorded.

(True Extract.)

(Signed) H. SEWELL,
Acting Under Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of {1868} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October, 6th.

Recd. *Encl.*

G. O., 6th October 1868, *No.* 2,566.

OCTOBER.

Nos. 97-98.

Irrigation Establishments in Coimbatore Sub-Division.—Board's Proceedings furnishing information regarding them, and the arrangements made for the execution of repairs to channels from the proceeds of the Irrigation Cess, recorded.

Rev. Deptt.

Proceedings of the Madras Govt
Under date the Sept 1868

Read the fol-
-lowing Proceedings
of the B. of Revenue

Submitting papers furnishing information regarding the establishments kept up & the arrangements made for the execution of repairs of channels from the proceeds of the Irrigation Tax Cess in Sub-division of Coimbatore Dt. & approving of the Sub Coll.s proposal that the existing system be allowed to remain in force till the end of present fasly by which time the wishes of people can be fully ascertained

(Rec.d enter 10 July 68 No. 5087)

WDL

In the present state of the matter I must simply record the Board's proceedings.

A.J.A.

1. In their order under date 16 Nov 65 the Govt, on the assurance of the Local Officers, that the proposal met the wishes of the ryots concerned, sanctioned

th

the introduction of an irrigation fee cess in certain taluks of the Coimbatore District in lieu of the grain fees formerly paid to the Neerganti, and the customary labour formerly contributed towards the repair of certain channels. The money rate at present sanctioned for the sub-division taluks varied from Rs. 2.3.2 per acre for the lands under the Vaigai Channel in the Aravakurichi taluk to Annas 8. 8 per acre for the land under the Pullapollium Channel in the

2. The Acting Sub Collector Mr. McIntire had in the meantime brought to notice that the establishment proposed for the Pullapollium Channel was too small and that the ryots were quite willing to pay one rupee per acre for running water and 10 Annas per acre for water raised by picottah, and had pointed out that the grain fees then payable by the ryots amounted to Rs. 2.4.7 if commuted at the then price

viz

vgt: Rs 3 per Calam
of 36 measures and
the Board in their
Proceedings under
date 7th Dec/65 No 7809
sanctioned the adoption
of these rates for
this Channel, and
requested the Collector
to consider whether
the rates sanctioned
in the Govt: order
above adverted to
for the other channels
of the Sub-Division
should not be similarly
revised -

3 In reply the
Collector forwarded
proposals from the
Sub-Collector involving
the collection of
Rs

Rs 37,409.12.1 for all
the Channels instead
of Rs 25,011.12.7 as
sanctioned by Govt:
but he did not specify
the rate per acre -
These proposals were
submitted to Govt: &
sanctioned by them as
a temporary measure
in their order under
date 26th Sept: 1866 No 2592

4 It appears from
the papers now sub-
-mitted, that the
system is not by
any means working
successfully - Mr
McLuhae writing
on the 25th January
last reported to the
Collector that the
Majority

majority of the ryots in both the Cavalor and Dodoonulpettah talukes desire to revert to the old system, and the late Coll.r Mr. Grant, writing to the Board on the 4.th March proposes that the new system be allowed to continue until the end of the Fasly only, as by that time the wishes of the ryots can be fully ascertained, and a modified scheme may be devised in communication with them at the Jamabandy.

5. The Board make no remarks on the unsatisfactory state of affairs, and, apparently

notwithstanding this conclusive appearance of the arrangement being virtually declined by the ryots,

apparently overlooking the fact that at the date of their Prol.s the fasli had already expired, support the Collector's proposals. It is clear that where the voluntary element is wanting, the new system must necessarily be abandoned, the collection of and grain fees be resented to. [Instructions to this effect should therefore at once be issued to the Collector. — Mr. Sweddenburn should also be called upon to submit a statement showing under those Channels in the

A 4

the District in which
it is proposed, to continue
the new system

~~is proposed to be~~

~~continued~~ during the
present fasli with
the amount at the credit
at the beginning of the
fasli, the probable
Collection & Expenditure
during the fasli, &
the rate of collection
per acre.

We, however, should
not be maintained
without ample proof of its
being acceptable to the Zemindars
Concerned.

Peach

Loomed over. Here
as I do not take on the
advantage of the Volume
when we get it. Its preparation
will be a heavy job. and
as the whole arrangement will
doubtless come with the close
of the Fasly, I wd spare the
Collector.

WR

PS

* System - may remain in force
until the Commr has framed & Govt
have sanctioned other arrangements, &
Govt in this Husband the expenditure
& adopt the amount at credit
at the beginning of the fasli, the probable
Collection & Expenditure during the fasli, &
the rate of collection per acre.
Commr should in every case, obtain the
orders of Govt before introducing any
material change in the system now in force.
23 Feb 89.
WR

Since I wrote the above &
the preceding marginal notes,
I have had a personal conv:
with Mr. Ackenhead & am disposed
to believe that for the present
matters will best be left as
they are, seeing that the
annual subject of sanctioning the
Rules to levy by Law, except
the hand under rules, is now
before the R. Bd for consid:
before - and that it is desirable
to await the result of their
deliberations -
The Bds Proceedings that the

G.O
Abstract Irrigation Fee Cess
in certain taluks
in Coimbatore

Cir

26 September 1868
No. 608-68

Collect papers
for 1868

11-7-98

No. 97 & 98
97-98

Prog. 6th Oct 1868 14

Revenue 1868. Department.
Proceedings of Govt for October

No. 2409.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 10th July 1868.
Read 15th
Read 16th
E.G. Englefield returned

No. 5,087.

Submitting papers furnishing information regarding the establishments kept up and the arrangements made for the execution of repairs of channels from the proceeds of the Irrigation Fee Cess in sub-division of Coimbatore District and approving of the Sub-Collector's proposal that the existing system be allowed to remain in force till the end of present fusly by which time the wishes of people can be fully ascertained.

No 2566.
Recorded
Dated 6 Oct 68

RECORDED