M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2821 Press ~~Mis.~~

435 436

Dated 18-10-1866.

Not to be folded or roughly handled

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M.R.O. 14-5,450—22-10-25.

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435 436

Dated 18-10-1866.

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No. 435. Read the following Proceedings of the Board of Revenue, dated 3rd October 1866, No. 7,080.

Read again the following letters:—

From the Collector of Tinnevelly, to the Secretary to the Board of Revenue, dated 18th December 1865, No. 486.

1. The principle of encouraging the spread and improvement of cultivation by local effort has been recognised by Government in several ways, and much benefit, though in various degrees, has resulted. I believe that a former Collector of Bellary commenced the movement about thirty or forty years ago, by allowing Ryots to dig new wells on dry assessed lands, without the charge of cess for the improvement; the onerous assessment on the old wells subsequently stimulated a transfer of capital from them, and this improvement had, at first, a damaging effect on the revenue, by attracting Ryots from higher, to lower classed lands. In progress of time, however, by reduction of assessment on the abandoned well lands, they also came to be re-cultivated.

2. Another step was taken in 1862, when on the recommendation of Mr. Grant, Collector of Coimbatore, ruined tanks were made over to the Ryots for restoration at the highest dry assessment. I had made a similar recommendation at the same time, having observed in Cuddapah that, in most cases, there were few good sites for tanks in an old-peopled country, which had not, at some time or other, been made use of, and that new projects on other sites for storing water had not been profitable to several projectors. I am doubtful, however, whether this concession has been much availed of.

3. But it is not in all Districts that many good sites of unrestored works remain to be availed of. If such existed, their sources of supply have, in many cases, been utilized by more recent works, and restoration of the old, may, in some cases, interfere with existing interests. There is a third, not novel, plan, by which improvement may be induced without any of the drawbacks attending the other employment of private capital.

4. In the Ceded Districts the former Native Government had induced the construction of many works of irrigation in a manner very economical to the State, and doubtless profitable to the people, owing to the great advantages of irrigated over unirrigated land. The constructors of a tank or river channel were allowed a reduction of 25 per cent. on a certain portion of the cultivation, continuable so long as the work for which it was granted was kept in due repair. This system was severely criticised by the Engineering Department about 18 or 20 years ago. It seems to have been taken for granted, that the favorable assessment was allowed by the former Government for repair and conservation of the works alone, and the question of their original construction was forgotten. It was true enough that, without pressure, the owners of the favorably assessed land were apt to delay repairs; these, on failure, were done by Government, and charged for; but the system was condemned as radically faulty.

5. I am by no means convinced that, by a return to a modification of the old native system, much relief may not be obtained from the pressing demand for

irrigation repairs, which the limited allotment for local public works from Imperial grants does not admit of being complied with.

6. Some years ago, a scheme was mooted of giving over, at reduced rates, all tanks watering less than 10 cawnies or 13 acres; but as small works were very numerous, and returned the largest share of the revenue, this involved an alarming decrease of revenue, and it was not carried out.

7. Now, in a District like this, when estimates for repairing the irrigation, (otherwise styled, agricultural,) works were prepared at a total amount of 1,84,000 Rupees, and only one-fourth of that sum could be allotted from Imperial revenues—further trenched upon by urgent demands for other Departments, such as the salt—it is evident that some step is necessary. I very much doubt whether Imperial revenue will ever hereafter, more than formerly, admit of adequate funds being placed at our disposal. Many extraneous and unforeseen causes may, as before, prevent the required allotment being made; a loss in the Opium revenue, the breaking out of a war, the necessity of early construction of Military and other expensive buildings, Railway and Irrigation guarantees, &c., and it would be desirable if so necessary an object as petty in detail, but numerous and expensive in the aggregate, and urgent, irrigation repairs, were not dependent in so great a degree upon the Imperial balances.

8. The rate at which the maintenance of works in this District has been allotted for is about two per cent. on the income. Such a limited outlay on works, liable to so many causes of deterioration, cannot but be insufficient. Five per cent. would be moderate. It does not seem likely, however, that such an amount would be allowed to be deducted from the Irrigation revenue for the maintenance and improvement of the works, and the remaining alternative is to render as many small works as possible, self-supporting.

In 1807, 8,000 Star Pagodas = Rupees 28,000, used to be allotted; this would now equal Rupees 78,400, viz., a grain Cottah of paddy was then Rupees 2-8-0; it is now Rupees 7.

Rupees 90,000.

9. What I would suggest is, that when repairs are not within the power of the State to undertake, or doubtfully remunerative, a reduction of a certain percentage, twenty-five or fifty, as the case may require, be granted on all land brought under irrigation by private improvement of the reservoir, in addition to the average cultivation of the last five years under the work.

10. I think the centage reduction is preferable to the fixed arbitrary rate of Rupees 3 per acre, as it will adapt itself better to the different description of lands. It is possible, in some cases, that Rupees 3 might, in effect, be no, or, at least, an inadequate, differential cess; the centage reduction must be a positive advantage in all cases.

11. Private interest and enterprise can execute repairs more economically than public supervision.

12. The above is only an extension of the principle that Ryots should enjoy the advantage of their improvements, which, at the time it was conceded, only applied to wells constructed in dry assessed land. It meets the case when a tank is in great want of repair, but not so ruined as to have no wet cultivation at all under it, a very frequent one, I believe; also, when repair cannot, from want of

to its being set aside as a local fund for special purposes, but no order was ever received on this proposal. That sum, if it had been retained as a separate fund, would have increased according to the extension of cultivation. I do not know whether anything can now be done to restore the Tank Mérah to its proper purpose. If not, care must be taken at the revision of the assessment, to fix such rate on the Nunjah land, as may admit of a local cess being levied, in addition to keep up this source of revenue, which apparently cannot be effected out of surplus Imperial revenue, as it is manifestly impossible to go on as we have been doing, since the mutiny damaged the Imperial finances, and put a stop to all the projects of local agricultural improvement. In the meantime my plan might be considered; any improvement by local effort in the prospect of a remission on land hitherto unirrigated, will profit both Government and the people.

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1. In the foregoing letters, Mr. Wedderburn brought forward a proposition which, in substance, is intended to be an improvement on the sanctioned plan for inducing the repair of ruined irrigation works by making over to the Ryots tanks that have laid unrepaired for five years and upwards, the land under them being charged at the highest *dry* assessment of the District, which for Tinnevelly was fixed at 3 Rupees an acre. The plan referred to originated with the Collector of Coimbatore, and was strongly advocated by the Board, and approved by Government, and ultimately by the Secretary of State, for all the Districts, as calculated to bring under tillage lands lying waste, and as the Imperial funds would, for some time to come at least, be unable to bear the strain of restoring these small decayed sources of irrigation. In suggesting a rate of 3 Rupees for Tinnevelly for lands to be cultivated under the above conditions, the then Collector calculated that an increase in revenue of about 890 Rupees would be collected above the existing assessment.

From Coimbatore, 15th November 1862, No. 240.
Board's Proceedings, 27th November 1862, No. 7,817,
Government Proceedings, 23rd December 1862, No. 2,673.
From Secy. of State, 30th April 1863, No. 15.

2. From the present and other letters, however, the Board learn that the rate thus fixed has not attracted the Ryots to the scheme as anticipated. In fact the rule has been inoperative ever since its promulgation. Mr. Wedderburn, therefore, suggests a modification of the Dusbundum Inám system which, as he supposes, worked beneficially under the former Native Governments, and would be found equally advantageous at the present day. He proposed, as an extension of the principle of beneficial concessions to the cultivators of the soil, that all tanks out of repair or defective, but having some wet cultivation under them, the restoration of which tanks cannot be undertaken by Government, either from the insufficiency of the Budget allotment, or because the outlay would be a doubtful investment, might be made over to Ryots with an allowance of from 25 to 50 per cent. of the assessment on all land brought under irrigation by private improvements to the work, in *excess of the average cultivation of the last five years.* This plan, Mr. Wedderburn thinks, would in working adapt itself better to the different descriptions of land than a fixed rate; and, should it be approved, he proposes to invite

funds, or from the outlay being doubtfully remunerative, be undertaken by Government. It economises the funds at disposal for repairs, and I think that as such a system induced the construction of irrigation works by the people, in former times, it may probably be an inducement now to keep them in repair.

13. Should the Board approve of my suggestion, a notice might be issued inviting tenders for the repair of small works, on the condition of a reduction of twenty-five to fifty per cent. on the excess, beyond the last five years' average cultivation, and a list of applications and full description of the works so to be repaired submitted for the disposal of the Board.

From the same Officer, dated 27th March 1866, No. 119.

1. On the 18th December of last year, I submitted, for the consideration of the Board, a scheme by which the improvement of existing works of irrigation might be extended, without expense to the State, and an inducement held out for the employment of private capital, in cases where no State* funds were forthcoming. The extreme importance of the question induces me to ask for an early consideration of the plan. I pointed out the defective field for private enterprise, at present open in the construction of new irrigation works, and in the restoration of totally ruined ones, by the facts that in an old-peopled country, few sites for new works are likely to be found, with any chance of a supply of water, and that the restoration of old *ruined* works is often found to clash with subsequently acquired interests, and applications have consequently to be declined.

* Budget of 1866-67. I. asked for Rupees 1,23,000 for repairs, Rupees 58,445 have been sanctioned, but only Rupees 32,000 is for tanks, the rest is for river channels.

2. The offer of a reduction on hitherto unirrigated (but classed as wet in the old Survey accounts) land, under defective, though not totally ruined, works, might have the effect of inducing the application of private capital and labor, to advantage, in utilizing water flowing to waste by the impaired capacity of many of our irrigation works; an instance lately came before me of a tank, owing to impaired capacity, watering only one-fourth of its ayacut or survey lands, by the application of a party to be allowed to cultivate, on payment of the dry assessment, the hitherto waste land which had lain waste for half a century.

3. While on the subject of tank repairs, I must call to the Board's recollection, the original Nunjah settlement of this District in the time of the third Collector, Mr. Hepburn, 1807. The native system of dividing the Nunjah produce with the cultivator was continued; on this occasion the Ryots pleaded that the "Yavanah" bribes, or exactions, or pay extracted from them by the local officers of the Carnatic Government, should be remitted, if not so, then that they would pay it, if it were set apart as a fund for tank repairs, so that the irrigation works might not deteriorate in the course of time. The sum then was about Rupees 30,000, when money was double the value it is now. Their application for remission was not complied with; there was a temporary application of the Yavanah as "Tank Mérah," but it was finally, 1836, merged in "Melwaram" or general revenue. In 1863, Mr. Silver reported to the Board, that the average amount of this fund was Rupees 48,100, and that he saw no objection

17th April, No. 169.

tenders for the repair of tanks on the above system, and to submit a list of applications with particulars of each case for the orders of the Board.

3. This suggested plan is an indirect means of compassing an end which, no doubt, it is desirable to attain, as well for the benefit of the cultivator of the soil, as for the protection of the revenue. There is too much reason to fear that all our sources of irrigation are steadily falling into disrepair, river and tank beds silting up, channel heads getting choked, bunds and calingulahs deteriorating, and water deficient; and yet irrigation revenue has to be collected. Not long since the Board received a similar representation from Nellore, in which the Collector referred to tank banks he had seen "for the last "five years repaired half way across, and "the repairs useless because there is not money to complete them." "I might "refer," he said, "to the stones collected for escapes, and lying unused year after "year, because there is not the money to put them together, and put the tank in a "safe state. I might send the Board photographs of the furrowed ridges on which "a man can balance himself as he walks along, but a horse could not carry him, "ridges, entered in our accounts as tank banks and pretty sure to be breached "the first heavy monsoon." On this occasion, Mr. Dykes proposed a scheme for remedying the gradual deterioration of the works on which the Nunjah revenue of the Presidency depends, which the Board could not approve, because it resolved itself simply into an additional tax on the Ryots of 25 per cent. of the difference between the Nunjah and Punjah assessment on the land, of which addition one-quarter was to be levied regularly for maintaining a Talook Maramut Establishment, and the remaining three-fourths, or so much of it as might be necessary in any one year, was to be levied to defray the cost of work executed by hired labor in default of the Ryots concerned executing the work themselves.

From Collector of Nellore, 30th October 1865, No. 263, in Board's Proceedings, 23rd February 1866, No. 1,331.

4. It is clearly the right principle to apply so much of the Nunjah revenue as may be necessary for the repair of the tanks and channels which are the foundation of the income, crediting only the net balance as revenue; but by the insufficient allotment now made for the maintenance of these works, the sources of our revenue are being starved; and if from causes which it is not in the power of Government to control, the revenue cannot be maintained by larger allotments from Imperial funds for the restoration of works upon which that revenue mainly depends, we must resort to indirect measures for gaining our end, if the revenues are to be saved from falling, or growing more precarious. The question then arises, is the plan now proposed calculated to secure the desired object. It supposes that the persons who extend the cultivation above the *average* cultivated area, will be able to keep the tank or other work in repair provided they are allowed to hold the excess cultivation at a rate from 25 to 50 per cent. lower than the full assessment. It is more than doubtful whether this sort of limited Inám would be nearly sufficient for the object in view; and the plan is opposed to the principle of leaving untaxed improvements made at private cost, for it is obvious that Government on this principle are entitled to no more than the Punjah tax from the extension of the Nunjah cultivation. The difficulty of maintaining our irrigation works in repair is a pressing one, and as Government are apparently unable to allow a

sufficient amount from the revenue to make the repairs, an alternative expedient would be to set aside a portion of the land as service Inám for the purpose. But this after all would be a mere device for relieving the Government from a charge by diminishing in an equal proportion the anticipated revenue receipts, and the Board are not inclined to propose that the system should be introduced. They have no reason to believe that the system of Dusbundum Ináms was ever successful in operation, yet it was far more favorable to the Inámdar than Mr. Wedderburn's proposal. They see almost insuperable difficulties in the way of enforcing the condition attaching to such Ináms. They would far rather press for the recognition of the principle that the difference between dry and wet rates ought, in common reason to be viewed as revenue, only after the expense of repairs has been met therefrom.

5. The only practical way of treating the question under all its difficulties, is for Collectors to send up distinct propositions for the repair and maintenance of small irrigation works, which it is not worth the while of Government to undertake, or which they cannot conveniently attend to. The Board will then be in a position to determine what cases they can recommend for the sanction of Government, placing before them full particulars of the terms on which the Ryots are willing to undertake the repair of each particular work. In the meantime, the Board would remind the present Collector of Tinnevelly that he is not bound invariably to assess the Government demand at the rate of 3 Rupees per acre on land under ruined tanks made over to the Ryots for repair and maintenance at private cost. It is open to him to make a special recommendation in each case; and if he thinks 3 Rupees an acre too much in any particular instance, he is at liberty to make his own proposition.

6. In the second letter above recorded, Mr. Wedderburn refers to his predecessor's reply to the Board's Circular Order on the subject of Tank *Merahs*, reporting that those which existed in the District have since Fusly 1246 been blended with the general revenue. The general subject is under the consideration of the Board, and the Collector should keep the plan of an Irrigation Cess in view in connection with the revision of the assessment now in progress.

No. 436. ORDER THEREON, 18th October 1866, No. 2,821.

Miscellaneous.

The Government concur in the views expressed in paragraph 5 of the Board's Proceedings.

(True Extract.)

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 1,331.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd February 1866.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 30th October 1865, No. 263:—

1. I have the honor to acknowledge the receipt of the Board's Proceedings, No. 6,766, submitting for the consideration of Government my report on the operations of the Public Works Department in this District in 1864-65.

2. The Board refrain from passing an opinion on my proposal to put a Repairs and Improvements Cess on the irrigated area, when I make the settlement of the District, till placed before them in a definite shape, and observe that my remarks would have had more weight had I given the data from which I concluded that the present allotment was wholly insufficient.

3. Were I to wait till I could submit the proposed settlement of a Taluk, as I originally intended, I should then be able to give the arrangements I would propose, more accurately, than I can now; but even then, starting a new scheme, there would be much to discuss, much that would require amendment; and as it is desirable that the whole question should be carefully considered, and the required changes made, before any portion of the District is ready for settlement and precise proposals submitted, I will at once, with the Board's permission, lay before them, in as definite a shape as I can, my proposals for providing for the effectual repair of our Public Irrigation Works, and, in conclusion shall have little difficulty in furnishing the data requisite to give my remarks weight, and prove the accuracy of the conclusions drawn.

Cess how leviable.

4. The irrigation assessment is either a rate directly imposed on the irrigated area, or the balance that may be credited to irrigation over and above what the land would pay with reference to its productive powers without the aid of irrigation. For every Rupee of the irrigation assessment, as thus defined, I would assess the land one-quarter Rupee for repairs and improvements, and would so arrange the law that this additional quarter Rupee should not interfere with the revenue, or be in reality so much money out of the Ryot's pocket.

5. I would by Act extend the Repairs and Improvements Cess to all irrigated Inams, the cess on which should be calculated and fixed in the same way as if the land were held at the ordinary rates of assessment.

6. And thus raised in the use of this cess, and the carrying out of the requisite repairs and improvements, I would to a certain extent follow the system of the English Highways Acts.

Amount of cess.

7. We have in round numbers, 1,35,000 acres under irrigation. The total assessment on this area is shown in my report on Public Works at 7,08,000 Rupees, the rate of this assessment per acre may be taken at Rupees 5-4-0 an acre, and deducting Rupee 1-4-0 as what the land would pay without the aid of irrigation, Rupees 4 is therefore the irrigation assessment per acre as defined in the 4th paragraph of this letter.

8. In reality, the seven lacs is the revenue of the year as adjusted with reference to the supply of water available. The assessment on the irrigated area in occupation would be more, and would be what my cess would be levied on, the gross amount thus shown as available being still short of what would be the sum actually available by the cess on Inams when calculated and fixed as if those Inams were held at the ordinary rates of assessment. But it is not necessary for me to go into the details to place before the Board with, I trust, sufficient clearness the course I would pursue; and to place my proposals before the Board in a definite shape, I beg to be allowed to take Rupees 4 as the irrigation assessment, one Rupee per acre as therefore the amount of the Repairs and Improvements Cess, and 1,35,000 Rupees the amount thus available for the whole District.

Executive agency and cost.

9. To act as the agent of the Collector, and carry into effect all works required for the repair and improvement of Public Works of Irrigation, I would appoint to each Taluk a Taluk Surveyor on a salary of one hundred Rupees and upwards, according to the work to be done. He would require an Office establishment, peons, &c., and where work was heavy two or more Surveyors might be required to a Taluk, their ranges being divisions of the Taluk, as in the case of Sub-Magistrates. For the District,* Rupees 2,000 a month, 24,000 a year, or considerably less

* Proposed establishment for the repair and improvement of Public Irrigation works in the Nellore District.

Names of Taluks.	Assessment.	Proposed Establishment. Surveyors. No.	Surveyors. Salary.	Clerks. No	Clerks. Salary.	Peons. No.	Peons. Salary.	Total cost per mensem.	Remarks.
			Rs		Rs.		Rs.	Rs.	
Guduru	1,80,071	1	150	1	30	2	14	194	Taluks with a revenue of half a lac and upwards.
Nellore†... ...	2,99,886	1	150	1	30	2	14	194	
Atmakuru.....	71,454	1	150	1	30	2	14	194	
Kavali...	65,361	1	150	1	30	2	14	194	
Kandukuru ...	45,426	1	120	1	30	2	14	164	Taluk with a revenue under half a lac and more than Rupees 25,000.
Rapuru..... ...	19,683	1	100	1	30	2	14	144	Taluks with a revenue of 25,000 Rupees and under.
Udayagiri... ...	6,961	1	100	1	30	2	14	144	
Ongole..... ...	14,162	1	100	1	30	2	14	144	
Kanigiri... ...	4,972	1	100	1	30	2	14	144	
Total...	‡ 7,07,976	9	1,120	9	270	18	126	1,516	or Rupees (1,516 × 12) 18,192 per annum.

Note.—† In Taluks where the revenue is above a lac, additional provision will perhaps be requisite, but can be provided for afterwards.

‡ Total irrigation assessment at 4 Rupees the acre, Rupees 5,40,000.

§ Rupees 5,40,000.

than one Anna in the Rupee of irrigation assessment§ would be enough. I would, however, levy one Anna in the Rupee, annually in coin, to pay the establishment, keeping the balance as a fund generally available for the wants of the irrigation works in the several Taluks in proportion to the sums contributed.

10. And deducting one Anna in the Rupee, or Rupees 33,750, from the total sum available, the balance, Rupees 1,01,250, or three Annas in the Rupee, is what I would consider the limit to which the cess might be raised for the purposes indicated; but by no means what I would raise whether required or not.

Balance of cess available for repairs and improvements.

	Rs.
Total cess	1,35,000
Establishment and General Fund,	33,750
Balance...	1,01,250

11. I had better give the mode in which I would carry into effect the requisite repairs and improvements; which may be divided into two heads, "earth work" and "masonry;" and trusting to be excused for the length of this letter, I beg to give, first, the process to be pursued in respect to earthwork.

12. We have two monsoons, the second monsoon being over by the end of December. In the course of January and February, it would be the duty of the Taluk Surveyor to inspect

Earth work, ordinary.

every public work of irrigation in his range, and as each work was inspected, furnish the village authorities with a written specification Report of the earth work to be done to place the irrigation work in question in thorough repair. The period allowed for this purpose should also be specified.

13. A copy of the specification Report should be sent at the same time to the Collector.

14. Should the villagers object to the time allowed, or the work ordered, it will be open to them to appeal to the Collector.

15. As soon as the time allowed for the execution of the work has expired, should the work have not been completed, it will be the duty of the Surveyor at once to report the same to the Collector, and request permission to carry the work into effect himself.

16. And whether executed by the villagers, or by the Surveyor, as soon as the earthwork has been completed, a Bill should be drawn out for the work done in the regular form, and forwarded by the Surveyor to the Collector.

17. Where work is executed by the villagers, the village authorities should make arrangements for keeping an account of the work done; and should it be necessary for the Surveyor to complete the work, those who have done work will be paid for the same in the same way as if they had not been liable to the cess.

18. And in sending in the Bill, it will be the duty of the Surveyor to state whether he has had to carry the repairs into effect, and in that case request that the amount may be levied out of the cess due.

Earth work, occasional.

19. I have provided in the seven preceding paragraphs for the execution of the ordinary earthwork. Where unexpected calls are made, the same course would be pursued and met so far as the cess is available. Beyond that the cost must be met from the revenue.

20. For all earth work carried out by the Taluk Surveyor, subordinate agency will be required. The work Overseers will be appointed by the Taluk Surveyor, and paid as part of the Bill.

Masonry.

21. All masonry repairs, as a rule, will have to be carried out by the Taluk Surveyor, for which subordinate agency will have to be provided, as described in the preceding paragraph. But the villagers should still have the option of executing their own masonry works, and for this purpose they should be furnished with specification Reports as for earth work, and allowed the same privileges.

Emergent repairs.

22. Where the urgency of the case justified such a course, I would empower the Taluk Surveyor to execute at once any repairs, furnishing at the same time the prescribed specification Reports, and specifying the grounds on which the repairs had been undertaken by himself.

Improvements.

23. Where the work is an improvement, the ryots should always have the option allowed them of executing the work, and in addition to the time to be allowed to them for execution, they should be allowed one clear month to appeal, if they think fit, to the Collector against having the improvement at all, and for all improvements, and whenever else it may be requisite, plans should be prepared by the Taluk Surveyor, and forwarded with the requisite estimates to the Collector.

Monthly Statements.

24. At the end of every month, the Taluk Surveyor should forward to the Collector a detailed statement of all specifications issued by him during the month. Where the Taluk Surveyor's range may not be all under the same officer in the Public Works Department, two or more statements should be prepared as requisite, and these statements as received the Collec

tor would forward to the Officer of the Public Works Department in whose range the works were situated to keep him informed of the work to be done in his range as estimated by the Taluk Overseer.

25. All plans and estimates would be forwarded to the Office of the Public Works Department, at the same time as the statement of specifications, and no improvements would be commenced, or permission given to the Surveyor to undertake repairs, till the Officer of the Public Works Department had satisfied himself of the correctness of the Surveyor's estimates, and reported to the Collector that in his opinion the estimates might be acted on.

Action of the Collector.

26. When the estimates have received a professional revision, and been duly approved of, it would be competent to the Collector to authorize the Taluk Surveyor to carry any repairs or improvements into effect on the receipt in due course of an application* to that effect, and to the extent to which the cess might be available. Intimation would be given to the villagers of the orders passed. The Taluk Surveyor would be authorized to draw on the Taluk Treasury to the amount of the estimate, the accounts would be kept in the village subject to the inspection of the villagers, and the sum spent would be debited against the village cess, and with any other sums similarly spent recovered at the end of the year as an arrears of land revenue.

*Vide paragraph 15.

Accounts and audit.

27. The Bills as received will be compared with the Treasury Accounts. They will then be forwarded to the Public Works Officer of the range for audit, and at the expiration of such time as may be fixed on, as fair to all parties, they will be considered passed, unless in the meantime the Officer of the Public Works Department shall have inspected the work, and found reason to question their accuracy.

Supervision.

28. I have hitherto spoken only of the inspection of the Taluk Surveyor, the Tahsildar, the Collector and Public Works Officer should equally have the power to order the requisite repairs and improvements to be made, the specification Reports being drawn up in the course by the Taluk Overseer. When requisite, the Revenue authorities would doubtless have the assistance of the Public Works Department, who would thus be relieved of executive work of a petty nature, that it is a grievous waste of professional abilities and money to place on them, and through the Revenue authorities, every Ryot interested would have it in his power to insist on repairs or improvements, a portion of the community may not be inclined to go to the expense of, but the execution of which can be fairly claimed by those whose capital is at stake.

Checks on negligence, or fraud.

29. Where trust may be betrayed, and repairs may not be properly executed by the Taluk Surveyor, it is difficult to lay down precisely the course to be pursued. It might be desirable to make Taluk Surveyors find security, and hold their security liable. Or with adequate pay, simple dismissal as regards neglect, and the provisions of the Penal Code may be found sufficient.

Two results of the proposed scheme.

30. Whilst of two results under the proposed scheme, I am sure. The mere fact that the tank will have to be repaired at their own expense will secure it fair play from the ryots; there will be less cattle trespass than at present, and the accounts being kept in the village under the inspection of the village authorities, the opportunities for fraud will be small.

Limited liability and payment in kind.

31. From the course I have sketched, the Board will have gathered that I mean the liability to the cess to be strictly confined to the repairs and improvement of the works from which the land assessed is irrigated; and that same for the requisite Establishment, and the execution of masonry works, I hope to succeed in making the requisite repairs to some extent without requiring the Ryots to make a money payment. The great difficulty in a village is to convert grain into money to pay the revenue: I give the ryot the option of avoiding such conversion to repair his tank. Where he has to pay in coin because the village wontjoin to make the repair, the money paid for labour will come back for grain. There will be no disturbance of arrangements for the revenue. The present unsatisfactory liability for repairs will be at an end, and limiting the liability for the cess, and fixing the responsibility, I believe I adopt the best course open to us to meet the object in view.

General bearings.

32. The Taluk Surveyor would be available for the execution of work to be paid for from the other Local Funds, his pay being raised if necessary with reference to the additional work thus thrown on him. With the Road Fund he would establish relations with the labour market that would enable him to concentrate labour when necessary on isolated tanks. He would be available as the Head of the Survey Department in his Taluk, and with the subordinates he would gradually train under him *he* could meet our requirements in this respect.

Insufficiency of present allotment.

33. And it now only remains for me to submit the data on which I have come to the conclusion that the present allotment for the repair and improvement of our Public Works of irrigation is wholly inadequate.

34. I might refer to the tank-banks I have seen for the last five years repaired half way across, and the repairs useless, because there is not money to complete them. I might refer to the stone collected for escapes, and lying unused year after year because there is not the money to put them together, and put the tank in a safe state. I might send the Board photographs of the furrowed ridges on which a man can balance himself as he walks along, but a horse could not carry him, ridges entered in our accounts as tank banks, and pretty sure to be breached the first heavy monsoon, and from these details, the Board could infer with much clearness the present state of affairs in a particular Taluk, or the District. But still, it would only be inference; and I think I shall more completely meet the Board's requirements by confining myself simply to masonry works, and referring the Board to the Statement* I submitted under date the 8th

	* As shown in the statement sent with the Collector's letter, No. 382, dated 8th December 1864.	Estimates countersigned in the last eleven months as shown in paragraph 3 of the Collector's letter of 31st October 1865, No. 261.	Estimates still required.
Tank banks requiring earth-work repair including repair of revetments in 115 cases...	530	81	449
Sluices requiring repair	219	6	213
Escapes requiring repair	116	10	106
New sluices required	382	9	373
New escapes required...	207	9	198

December last with my letter, No. 382 of 1864. I beg the Board to ask the Public Works Department how many of the works, shown in that statement as necessary, have been provided for in the current year, and how many are likely to be provided for in 1866-67. The answer will, I think, show the soundness of the data from which my conclusions are drawn, the unsoundness of the system on which we at present depend.

1. The Board give Mr. Dykes full credit for his endeavor to find a remedy for the gradual deterioration of the works on which the Nunjah revenue of the Presidency depends; but at the same time they are altogether unable to support his proposal, which resolves itself simply into an additional tax on the Ryots of twenty-five per cent. of the difference between the Nunjah and Punjah assessment on land, of which addition one-quarter would be levied regularly for maintain-

ing a Taluk Maramut establishment, and the remaining three-fourths, or so much of it as might be necessary in any one year, would be levied to defray the cost of work executed by hired labor in default of the Ryots concerned executing the work themselves.

2. Viewed as an addition to the ordinary assessment, this additional tax would, in the Board's opinion, be unjustifiable, inasmuch as the Government are responsible for maintaining the works, the existence of which in an efficient condition constitutes the ground for their demand of a greatly enhanced assessment, as compared with that on land for which the State does not provide the means of irrigation.

3. But Mr. Dykes probably has contemplated his scheme as part of a revised assessment on the land, in which case it resolves itself into an assignment of a portion of the public revenue for a specific and limited purpose, which assignment would, when no expenditure was actually needed, be mainly a remission of taxation to the Ryots immediately concerned; while on other occasions, as no addition would be made to the cess when expenditure was needed, additional grants from public revenue would be required to supplement an insufficient levy for the cost of the necessary work, at the same time that the existence of such a system as is proposed would afford a strong argument in favor of a reduction in the annual Budget Grant to this Presidency from General Revenues for Public Works.

4. The scheme also appears to the Board to be open to many of the objections that have been forcibly urged against the Dusbundum Inam System, and against the old Taluk Maramut establishments, which have been deliberately condemned, and superseded. The inevitable inequality of the incidence of the proposed additional tax is also a serious objection to the proposal in the opinion of the Board, as it is evident that where least has been done for the irrigation works, there most would be required of the Ryots; while under the great systems of irrigation works, where the supply is less precarious than in the case of the minor works, the Ryots, though far better able to pay, would seldom or never be called on to do so.

5. A most complicated distinction would also have to be drawn between Nunjah cultivation irrigated from sources in the improvement of which the Government have incurred little or no expense, and that dependent on what may more strictly be called Government sources of supply, and in this as well as in other respects the proposed scheme appears to the Board likely to afford openings for wide-spread abuse of official influence.

6. But while thus unable to give their support to Mr. Dykes's proposal in its present form, the Board consider the subject to be well deserving of consideration in connection with the revision of the assessment, and they request Mr. Dykes to keep the object in view in framing his scale of rates, and to bring the subject again forward in submitting his proposals for the new settlement of his District.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To the Collector of Nellore.

Exd. R. H. Lee.

Passing remarks on proposal of Collector of Nellore to put a Repairs and Improvements cess on irrigated area when making settlement of district, and requesting that subject may be again brought forward.

Dated 23rd February 1866.

No 1,331.

No.
PROCEEDINGS OF THE BOARD OF REVENUE,

Read the letter from the Board of Revenue, dated 3 April 1866. Department.

50—22-10-25.

Number 62 No 336

Gl. 2821.

The Govt. Order in Gl. 2821 of 18th Octr. 1866 herein referred to.

Work in pursuance of the Govt. Order.

18th Octr. 1866

11 Copies to the Board of Revenue Decr. 19.

22-10-25.

23 December 62 No 336 337
10 Cuttee 163 — 161-162

11-6-91
15-10-08

Revenue 1866. Department.
Bo of Govt for Oct

No 3515

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 3rd October 1866.

No. 7,080.

Pro no 12 Nov 66
Cuttee 1109.

Passing remarks on letter from Collector of Tinnevelly proposing a change in sanctioned plan for inducing repair of ruined tanks by ryots.

No 435-436.

No 2821-18 Octo

Nothing Order

11 Oct 1866 813