

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 235-236

Dated 8<sup>th</sup> April 1899.

[Despatch Abstract.]

Creation of a Special Fund.

Ordering that the Govt. of India be addressed for sanction being obtained to the — by the deduction of a fixed allotment of Rs 25,000 per annum from the Land Revenue Collections or being of certain villages in the Trichinopoly Dh. for the conservation of the irrigation channels which supply them.

Letter. Requesting the sanction of the Govt. of India to the creation of a special fund by the deduction of a fixed allotment of Rs 25,000 per annum from the Land Revenue Collections or being of certain villages in the Trichinopoly Dh. for the conservation of the irrigation channels which supply them.



# BACK PAPERS.

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# FURTHER PAPERS.

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## Government {1899} of Madras. REVENUE.

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G.O., No. 235, 8th April 1899.

APRIL.

### Creation of a Special Fund

Ordering that the Government of India be addressed for sanction being obtained to the — by the deduction of a fixed allotment of Rs. 25,000 per annum from the land revenue collections or *beriz* of certain villages in the Trichinopoly district for the conservancy of the irrigation channels which supply them.



## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 280, dated 4th August 1898 :—

Read—the following letter from M.R.Ry. M. ADINARAYANAIYAH Gáru, Rao Bahadur, Deputy Commissioner of Revenue Settlement, Party No. V, now in charge of Party No. III, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated, Cocanada, 10th July 1896, No. 228-B. :—

I have the honour to submit the report called for in the papers marginally noted in connection with the voluntary irrigation-cess levied under some of the irrigation channels in the Trichinopoly District.

Paragraph 8 of G.O., No. 200, dated 1st April 1895.

Paragraph 12 of B. P., dated 2nd May 1895, No. 105.

2. In the scheme for the resettlement of the Trichinopoly District, only that portion of the District which comes under the influence of the irrigation from the rivers Cauvery, Coleroon, Amarávati and Nandiyar was proposed to be reclassified, the resettlement of the rest of the District being left to be carried out on the basis of a percentage enhancement of the existing rates of assessment with reference to the rise in prices. In discussing the increase, which might be imposed on the area proposed to be reclassified, the Board in paragraph 24 of its Proceedings, dated the 4th January 1895, No. 2, observed that it would be desirable that the revaluation and revision of assessment of the lands on which the irrigation cess is collected should proceed on the assumption that the work on which the voluntary contributions are expended will hereafter be done at the cost of the State, and that the collection of voluntary contributions will cease. Government, in paragraph 8 of G.O., dated the 1st April 1895, No. 200, was of opinion that the levy of the cess should certainly be discontinued, but urged that the question as to what portion of the work on which the cess collections have been hitherto spent should be done by Government and what portion by the ryots needed careful consideration, and therefore called for fuller information on the subject.

3. The irrigation cess represents the commuted money-value of the labour which each landholder was bound by custom to contribute for the conservancy of the channels. Owing to disputes and want of unanimity among the ryots, the enforcement of the labour contribution was found to be a very difficult task. This difficulty was particularly felt in the case of the larger channels, owing to the obligation to furnish labour in their case devolving on a large number of villages, and the cess system was therefore gradually introduced as the best means of ensuring that each ryot shall pay for his fair share of labour.

4. This money payment system was first introduced tentatively for a year in 1857 under Extract Minutes of Consultation, No. 286, dated the 9th February 1857, in connection with the Cauvery channels irrigating the lands in the Lalgudi Division of the Trichinopoly Taluk; and the arrangement having proved satisfactory, it was

G.Os., No. 1623, dated 13th August 1861, and No 5581, dated 12th October 1885 .. .. . Trichinopoly Taluk.  
G.O., No. 143, dated 4th February 1885, and B.P. No. 2594, dated 15th April 1891, and G.O., No. 971, dated 28th November 1890, and No. 134, dated 16th February 1894 .. .. . Kulitalai Taluk.  
G.O., No. 45, dated 18th January 1890 .. .. . Musiri Taluk.  
G.O., No. 2699, dated 15th November 1887 .. .. . Udaiyarpálaiyam Taluk.  
G.O., No. 513, dated 10th June 1891 .. .. . Perambalur Taluk.

Cauvery and Coleroon in the other Taluks of the District, and also to a small river channel from the Vellar irrigating about 149 acres in a village in the Perambalur Taluk.

The extension of the cess to the Kulitalai, Musiri and Perambalur Taluks is comparatively of recent date.

5. The cess system was introduced in each case with the consent of the ryots, and the collections are made at certain prescribed rates, under the ordinary revenue recovery procedure (Act No. II of 1864), on muchilikas or agreements taken from the pattadars. The conservancy of the channels is looked after by the Revenue Department, the Tahsildars exercising supervision over the establishments maintained for the purpose. Since the introduction of the cess system, there has been little or no complaint as to inadequacy of water-supply and the arrangement has worked satisfactorily both in the interests of Government and of the ryots.

6. There are altogether fifteen main or independent river-channels in connection with which the cess is now collected. Thirteen of these are connected with the Cauvery; and of the remaining two—one issues from the Coleroon and the other from the Vellar—as already noted. The lands under all the above channels, excepting the last one, have been reclassified.

7. The principal item of work connected with the conservancy of the channels is the construction and maintenance of korambus or temporary dams built up with sand, earth, twigs, bushes and grass. When the supply in the river runs low, these dams are put up to divert and conduct water to the channel-heads. When there is a large volume of water in the river, there is no need for korambus. With each fresh in the river, the temporary dams are swept away, and as often as the supply in the river falls low, they have to be renewed. The korambu system is not needed and does not obtain in the Tanjore district. It is also prohibited there by the Public Works Department as being detrimental to the proper training of the narrow and well-regulated river courses of that District. In Trichinopoly, owing to the greater and practically uncontrolled breadth of the Cauvery and Coleroon rivers, the available supply escapes, when the river falls low, into devious and scattered courses, and the construction of the temporary dams is necessary to collect and lead the water to the channel-heads.

8. This korambu work is of importance only under the Cauvery and Coleroon channels, and it must be noted here that the irrigation from these channels has been, in consideration of its more or less abundant character, classed high in the resettlement. The Cauvery channels have, for the most part, been placed in the first class except where they are inferior and drainage sources, and the Ponneri channel which is the chief channel from the Coleroon has been placed in the second class. As regards the Amarávati and Nandiyar channels, the lands under which also have been reclassified, there is very little or no korambu work done in connection with them. The principal item of work in connection with them is the clearance of silt from the individual channels of the villages which is essentially "Kudimaramat" work and is attended to by the ryots themselves. The irrigation from both the Amarávati and Nandiyar has been in the resettlement graded sufficiently low, being placed in the third class.

9. It must be observed here that in the reclassified tract there are some Cauvery channels not brought under the cess system, but in respect of which korambu work similar to that done for the channels managed under the irrigation cess system is carried out by the ryots amongst themselves.

10. For the purpose of the present reference, the small Vellar channel in the Perambalur Taluk may be omitted from consideration. There is no korambu work done in connection with this channel, and the lands under it have also not been reclassified. Out of the cess collections under this channel amounting annually to Rs. 93-2-0, an establishment is maintained of two coolies paid at Rs. 3 each per mensem, who simply attend to the removal of ordinary silt and petty repairs. So also the Amarávati and Nandiyar channels may be omitted from consideration for the reasons stated in paragraph 8 *supra*. There thus remain the Cauvery and the Coleroon channels only, in respect of which the question of irrigation cess requires consideration. Whatever treatment is adopted as regards the Cauvery and Coleroon channels which now pay irrigation cess, must also be extended to the other Cauvery channels under which no cess is at present levied, but in respect of which also work similar to



that done on those paying cess is performed by the ryots themselves. There are five such channels managed by the ryots amongst themselves. They are all of them connected with the Cauvery and situated in the Musiri Taluk. The names of the channels and the areas irrigated by them are noted below:—

| Taluk.       | River system. | Name of channel.       | Extent irrigated. |
|--------------|---------------|------------------------|-------------------|
| Musiri .. .. | Cauvery ..    | Sriramasamudram Voikal | ACS.<br>760.15    |
|              |               | Seelapalaputhur do.    | 656.57            |
|              |               | Musiri Nattu do.       | 1,971.72          |
|              |               | Amur do.               | 393.88            |
|              |               | Konasilam do.          | 353.20            |
|              |               | Total ..               | 4,135.52          |

11. Detailed statements obtained from the Tahsildars showing the cess collections, the rates of cess, the expenditure for conservancy and establishment, and the nature of the work done under the several channels managed under the cess system are appended to this letter. The collections and expenditure shown in these statements are the averages on the figures of the three years ending with Fasli 1303 (1893-94) and amount, respectively, to Rs. 20,719 and Rs. 17,960 exclusive of the figures relating to the Vellar channel in the Perambalur Taluk. The actuals for the five years from Fasli 1300 (1890-91) to Fasli 1304 (1894-95) are noted below:—

| Fasli.             | Collection. | Expenditure. |
|--------------------|-------------|--------------|
|                    | RS.         | RS.          |
| 1300 (1890-91) ... | 18,811      | 16,830       |
| 1301 (1891-92) ... | 20,010      | 19,238       |
| 1302 (1892-93) ... | 22,357      | 18,913       |
| 1303 (1893-94) ... | 21,034      | 19,657       |
| 1304 (1894-95) ... | 25,128      | 24,520       |

Note.—The receipts and expenditure for Fasli 1304 are high. This is due to the imposition of cess on the lands irrigated by the branch channel of the Nangam voikal and partly due to the collection of arrears. The excess under the other head is due to a larger expenditure having been incurred by the Public Works Department on the construction of the Ponneri and the Musiri Nattu voikal channels.

12. The rate of cess is not uniform for the several channels. The establishment and other charges of the different channels vary. So also do the areas irrigated by them. The rate of cess for each channel is so regulated as to cover its expenses, leaving a small margin. Under some channels, there are more than one rate of cess. There is one rate for direct irrigation, another for irrigation by lift, and a third one for what is called surplus irrigation. The rate for irrigation by lift appears to have been fixed at three-fourths of the rate for direct flow. The so-called surplus irrigation refers to irrigation from drainage sources, but in fact, much of the irrigation thus classed for cess purposes is practically irrigation from main sources, with only a partial admixture at some seasons of the surplus overflowing adjacent fields.

13. A statement is subjoined showing the several rates at which the cess is collected and the extent falling under each rate:—

| Rate per acre of cess collected. | Trichinopoly. | Kulitalai. | Musiri.  | Udaiyarpalaiyam. | Total.    | Percentage of area under each rate. | Remarks.                                                                                                                                   |
|----------------------------------|---------------|------------|----------|------------------|-----------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                | 2             | 3          | 4        | 5                | 6         | 7                                   | 8                                                                                                                                          |
| RS. A. P.                        | ACS.          | ACS.       | ACS.     | ACS.             | ACS.      |                                     | The extents entered in this statement are according to the Revenue accounts and are not the survey areas according to the recent resurvey. |
| 1 0 0                            | ..            | ..         | 329.71   | ..               | 329.71    | ..                                  |                                                                                                                                            |
| 0 12 0                           | ..            | 1,149.04   | 2,639.24 | ..               | 3,788.28  | 5                                   |                                                                                                                                            |
| 0 10 0                           | ..            | 6,008.22   | ..       | ..               | 6,008.22  | 7                                   |                                                                                                                                            |
| 0 9 0                            | ..            | 364.44     | 714.81   | ..               | 1,079.25  | 1                                   |                                                                                                                                            |
| 0 8 0                            | ..            | 65.79      | 725.27   | ..               | 791.06    | 1                                   |                                                                                                                                            |
| 0 7 0                            | ..            | 1,225.70   | ..       | ..               | 1,225.70  | 2                                   |                                                                                                                                            |
| 0 6 0                            | ..            | 1,958.33   | 87.70    | 4,159.27         | 6,205.30  | 7                                   |                                                                                                                                            |
| 0 4 0                            | 758.42        | ..         | ..       | ..               | 758.42    | 1                                   |                                                                                                                                            |
| 0 3 0                            | 23,063.21     | ..         | ..       | ..               | 23,063.21 | 28                                  |                                                                                                                                            |
| 0 2 0                            | 30,389.35     | ..         | ..       | ..               | 30,389.35 | 36                                  |                                                                                                                                            |
| 0 1 0                            | 10,192.66     | ..         | ..       | ..               | 10,192.66 | 12                                  |                                                                                                                                            |
| Total ..                         | 64,403.64     | 10,771.52  | 4,496.73 | 4,159.27         | 83,831.16 | 100                                 |                                                                                                                                            |

14. This shows that in the Trichinopoly Taluk, there is under no channel a higher rate than four annas per acre, and that even this rate applies to a small area, 758.42 acres. The bulk of the area paying cess in this Taluk makes a contribution at from one anna to three annas only per acre. The rates levied in the other Taluks are comparatively higher. But it is in the Trichinopoly Taluk that the largest portion of the area paying cess occurs. Of the total extent of 83,831.16 acres paying cess, no less than 64,403.64 acres or 76.8 per cent. are in the Trichinopoly Taluk, and the contribution made by this large extent is at very light rates. This is due chiefly to the fact that some of the main channels in this Taluk command large areas and affect a large number of villages, and that in consequence a much smaller acreage rate is sufficient to maintain them in order than is required in the case of channels having smaller ayacuts (irrigated areas) under them.

15. The following abstract exhibits in Taluk detail the reclassified area in comparison with the area paying cess, and also the cess collections and expenditure for each Taluk:—

| Name of the Taluk. | Area reclassified. | Extent on which cess is levied. | Difference of columns 2 and 3. | Amount collected on the average of the three last Faslis ending with Fasli 1303. | Average expenditure on the last three years ending with Fasli 1303. | Balance, i.e., difference of columns 5 and 6. | Remarks.                                                                                                                                 |
|--------------------|--------------------|---------------------------------|--------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 1                  | 2                  | 3                               | 4                              | 5                                                                                | 6                                                                   | 7                                             | 8                                                                                                                                        |
|                    | ACS.               | ACS.                            | ACS.                           | RS. A. P.                                                                        | RS. A. P.                                                           | RS. A. P.                                     |                                                                                                                                          |
| Trichinopoly ..    | 58,062.05          | 64,403.64                       | +6,341.59                      | 10,289 2 0                                                                       | 8,954 6 10                                                          | 1,334 11 2                                    | The figures in column 2 represent the new Survey areas. The figures in column 3 are the Revenue areas according to the Revenue accounts. |
| Kulitalai ..       | 12,312.84          | 10,771.52                       | -1,541.12                      | 5,937 15 9                                                                       | 5,098 10 7                                                          | 839 5 2                                       |                                                                                                                                          |
| Musiri ..          | 10,643.99          | 4,496.73                        | -6,147.26                      | 3,067 10 5                                                                       | 2,894 6 10                                                          | 173 3 7                                       |                                                                                                                                          |
| Udaiyarpalaiyam.   | 5,150.23           | 4,159.27                        | -1,020.96                      | 1,424 10 4                                                                       | 1,012 3 4                                                           | 412 7 0                                       |                                                                                                                                          |
| Total ..           | 86,198.91          | 83,831.16                       | -2,367.75                      | 20,719 6 6                                                                       | 17,959 11 7                                                         | 2,759 10 11                                   |                                                                                                                                          |

16. In the Trichinopoly Taluk the reclassified area is less than the area which pays cess. This is due mainly to the fact that the cess paying area includes also lands irrigated by tanks fed by river channels. According to the scheme for the resettlement of the District, these lands have not been reclassified, though the group valuation of the tanks themselves has been raised wherever necessary. In the other Taluks, the reclassified area exceeds the area which pays cess. This is due to a portion of the reclassified area appertaining to channels and rivers not falling under the irrigation cess system. Lands irrigated by the Amaravati and Nandiyar rivers and by some Cauvery channels, the conservancy of which is managed by the ryots themselves, are thus included.

17. The detailed statements appended to this letter and referred to in paragraph 11 above, show that the principal items of expenditure met from the cess collections are—

(1) Pay of establishments at the head sluices and along the main channels to regulate the supply of water into them and into the minor channels dependent on them. These establishments are known as "Korambu establishments".

(2) The construction and repairs of korambus under the supervision and with the aid of the above establishments and of temporary coolies employed from time to time.

(3) Purchase of tools, contingencies, &c.

(4) Also silt clearance when necessary. This is done chiefly on the main channels and not on the individual village distributaries. The clearance of silt from the latter and the execution of the necessary repairs to them are carried out by the ryots of the villages concerned.

18. The Korambu establishments above referred to also attend to the planting of trees on the banks of the channels controlled by them and to the conservancy of the



poramboke river Padugais (*i.e.* of the lands lying between the bed of the river and the flood protection embankments), from which they take the stakes, bushes, grass, &c., required for the construction of korambus.

19. The repair and construction of korambus, the maintenance of establishments for the regulation and distribution of water, and the clearance of silt are thus the main objects for which the cess collections are utilized. The construction of masonry works and sluices are not recognized to be legitimate charges on the Cess Fund, though unspent balances have been on some occasions expended on such works. It must be noted here that previous to the introduction of the cess, small establishments of lascars had been maintained by the Public Works Department at the cost of Government to look after the conservancy of the channels. These establishments were transferred to the Revenue Department when the cess was introduced, the charges on their account being ordered \* to be debited to the Cess Fund. Thus some

\* G.O., Public Works Department, No. 2634, dated 1st October 1891.  
B.P., No. 301, dated 18th April 1892.  
G.O., Revenue Department, No. 2743, dated 9th June 1892.

charges originally borne by Government are now defrayed from the cess collections.

20. The necessity for the construction of korambus has already been explained, and the following is a brief account of the manner in which the regulation and distribution of water in connection with the large main channels and the minor distributaries dependent on them is managed under the cess system. The arrangements from the river up to the village channels are controlled by the Revenue authorities with the aid of the korambu establishments maintained out of the cess collections. After the water has been let into the village channels, it passes under the control of the villagers themselves, and its further distribution between them is regulated by custom, any disputes being referred to and settled by the Tahsildars. Each main channel has its establishment of shuttermen, divers, coolies, &c., with a maniyagar at its head. Some of the more important channels have also an amin over the maniyagar to superintend the conservancy arrangements. Each main channel has a head sluice. When the river is full, the establishment is employed in letting into the channel just as much water as would be enough to supply all the villagers without causing any damage to the banks. Most of the village channels have masonry sluices from the main channel and the shutters at these sluices are also regulated according to the wants of each village under the superintendence of a maistry who has charge of the whole or half the length of the main channel according to its importance. In the case of the smaller main channels this work is managed by the channel maniyagar without a separate maistry being employed for the work. Each shutterman is in charge of the sluices of three or four village channels. When the supply in the river runs low, great care is required in the proper distribution of water. The shutters of the village channels are generally let down at this season; the water that escapes through the apertures between the shutters, or, in some cases through the space of one or two of the shutters which are kept out on purpose, is sufficient for the wants of the villagers; the rest of the shutters are chained and locked. The keys of these locks are generally in charge of the Tahsildar, and in those cases where chains and locks are not provided owing to the absence of masonry sluices, the maistry or the maniyagar, as the case may be, shuts up the village channels by mud dams and opens them according to the wants of each village and in proportion to the supply available in the main channel. The villagers can, at any time, if they are badly treated, represent their grievances to the Tahsildars, who attend to their complaints without delay. When the supply in the main channel goes so low that the water only gets half way along its whole length, the village channels in the upper half of the main channel are shut up and the apertures also between the shutters are blocked up with straw. The available supply is thus carried down to the lower end of the channel, and the water distributed commencing with the last village on the channel.

21. The korambu heads of some of the channels are situated at great distances from many of the villages irrigated by them. For instance, the Uyyakondan channel which irrigates about 23,000 acres and has to convey water down to the villages situated in the eastern end of the Trichinopoly Taluk, has its korambu head far away

in the Kulitalai Taluk. It is difficult to conceive that if the villagers were left to themselves, they would be able to manage the korambu or water regulation of this channel satisfactorily. The difficulty may not be so serious where the main channels are small works, irrigating single villages, or a limited number of them. And probably it is this which accounts for some of the Cauvery channels still continuing to be managed by the ryots. But even among the fifteen channels managed under the cess system, there are some small works, and the fact that the ryots concerned have found it more advantageous to call in the aid of Government, shows that under such works also there is always some difficulty. In clause 3, paragraph 24 of its Proceedings, No. 2, dated the 4th January 1895 (Department of Revenue Settlement, Land Records and Agriculture), the Board observes that "the collection of the cess is in itself an admission that the work is of a nature that the ryots cannot perform without Government assistance." This is particularly true of the larger channels, and if in respect of them Government undertakes to do a portion of the work, the same course must be adopted in the case of the smaller channels also, more especially as the acreage cost under the latter is relatively much higher.

22. Government has already, as noted in paragraph 2 above, expressed the opinion that the levy of the voluntary irrigation cess should be discontinued. It is therefore unnecessary that I should say anything here in support of this view. I may, however, observe that apart from the general consideration that it is undesirable that Government should undertake the collection of a cess depending on voluntary assent, which, however easily realised in the past, cannot always be legally enforced, the levy of the cess requires reconsideration from the point of view of the enhanced assessments imposed at the recent resettlement, and also because the cess proceeds are expended on purposes, which, under the present circumstances at any rate cannot all of them, it appears to me, be fairly held to be a proper charge on the fund. It may be urged that the rates of cess at present paid on the bulk of the area subject to it are very light, and that as under Board's Proceedings, No. 380, dated 26th November 1895, a reduction was made on the classification results, the cess may be continued and that no objection can be taken to the purposes to which it is applied as such expenditure has been long acquiesced in and is justified by custom. The reduction on the classification figures, though it is a measure of relief, was, it must be noted, effected on the general ground that the results were somewhat high and required to be moderated. Referring to the objects on which the cess collections are expended, it appears to me that the charge for conservancy up to the point where the village channels are reached should at present be borne by Government, whatever may have been the propriety of debiting such charges to the Cess Fund under the lenient assessments of the old settlement. Moreover, as has already been pointed out, much of the work, so far as the large main channels are concerned, is of a character which the ryots can never be expected to perform by themselves.

23. Assuming then that the cess will be discontinued, my proposals, with reference to the question as to what portion of the work should be done by Government and what portion by the ryots, are that Government should undertake—

- (1) the construction and repair of korambus so as to maintain the requisite supply in the main channels;
- (2) the conservancy of the main channels and the regulation and distribution of water from them up to the point where the village individual channels begin;
- (3) silt clearance when necessary from the main channels.

The work which ryots should be required to do is—

- (1) the clearance of silt from their own village channels;
- (2) the distribution of water among themselves after it has reached their own village channels from main channels or from korambu heads. A village for this purpose may be taken to be the village formed by clubbing at the recent resurvey and so treated in the settlement accounts.



24. The above arrangements are practically identical with those adopted under all the large systems of irrigation. The power does not exist at present for enforcing effectively collective communal action, and reliance on "Kudimaramat," except within narrow limits, is undesirable where large revenues are concerned.

25. If the above arrangements are approved by Government as regards the channels managed under the cess system, they should be extended also to the five other Cauvery channels in the Musiri Taluk at present controlled by the ryots themselves and specified at the end of paragraph 10 above.

26. The effect of the above proposals is practically this, that Government will have to do at its cost all the work that is now done from the cess collections, excepting perhaps some silt clearance in some of the smaller channels, and it will have also to extend the work to the five Cauvery channels now managed by the ryots themselves.

27. The average annual expenditure from cess proceeds during the five years ending Fasli 1304 (1894-95) is Rs. 19,832. If, therefore, an annual provision of Rs. 20,000 to Rs. 25,000 is made for channel conservancy, it will be quite ample for all purposes. The exact cost of the establishments, &c., required can be worked out in detail hereafter if the proposals submitted in this letter are approved. The amount allotted should, it is submitted, be granted as a beriz deduction and placed at the disposal of the Revenue Department, so that the conservancy of the channels and the regulation and distribution of the water-supply may, as at present, be left in the hands of the Tahsildars. The Tahsildars from their intimate knowledge of the requirements of the several villages and from their accessibility are in a position to manage the channels more satisfactorily than any other agency, and so far as I have been able to ascertain from my enquiries in various parts of the District, the ryots are strongly averse to the management of the channels being taken away from the Tahsildars. Such a change moreover seems unnecessary.

STATEMENT regarding the irrigation cess, Udaiyarpálaiyam Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre. | Extent on which cess is levied. | Amount collected on the average of the 3 last Faslis ending 1303. | Average expenditure on the last 3 years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.                | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. |
|--------------------------------------------------|----------------------------------------------------------------------|------------------------|---------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                | 2                                                                    | 3                      | 4                               | 5                                                                 | 6                                                          | 7                                                                                          | 8                                                                                                                                  |
| The Coleroon.                                    |                                                                      |                        |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  | Ponnéri channel.                                                     |                        |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      | RS. A. P.<br>0 6 0     |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                        | ACS.<br>4,159-27                |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                        |                                 | RS. A. P.<br>1,424 10 4                                           |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                        |                                 | RS. A. P.<br>1,012 3 4                                            |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                        |                                 |                                                                   |                                                            | Pay of Korambu Establishment .. ..<br>Repairs of Korambu works .. ..<br>Total .. 1,012 3 4 |                                                                                                                                    |
|                                                  |                                                                      |                        |                                 |                                                                   |                                                            |                                                                                            | No.                                                                                                                                |

28. I regret the delay which has occurred in the submission of this report. It is due to the pressure of the resettlement work when it was in progress and to the time taken up in collecting the required information. Some information called for from the Musiri Tahsildar was received only on the 29th ultimo.

STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Trichinopoly Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied.                                                       | Rate of cess per acre.                                      | Extent on which cess is levied.                                                          | Amount collected on the average of the last 3 Faslis including Fasli 1303. | Average expenditure on the last 3 years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.                                                                                                                                                                                                                                                                                           | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. | Remarks.                                                                                                                                                                                                           |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                | 2                                                                                                                          | 3                                                           | 4                                                                                        | 5                                                                          | 6                                                          | 7                                                                                                                                                                                                                                                                                                                                                                     | 8                                                                                                                                  | 9                                                                                                                                                                                                                  |
|                                                  |                                                                                                                            |                                                             | ACRES.                                                                                   | RS. A. P.                                                                  | RS. A. P.                                                  |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |
| Uyyakonkan ..                                    | Uyyakonkan ..                                                                                                              | 0 3 0                                                       | 19,200-20                                                                                | 5,194 12 0                                                                 | 4,507 7 0                                                  | 1. Pay of establishment at the head sluice to regulate water supply and to divert water into the channels when the river falls.<br>2. Pay of establishment along the channels to regulate the water supply through the different sluices.<br>3. Cost of temporary coolies to construct korambus when the river falls.<br>4. Silt clearance when absolutely necessary. |                                                                                                                                    | The institution of voluntary contributions of korambu cess was sanctioned in Board's Proceedings, No. 4489, dated 15th August 1861, and communicated in Collector's order, No. 406, dated 26th September 1861.     |
| Ramavoittalai ..                                 | Ramavoittalai ..                                                                                                           | 0 3 0                                                       | 1,079-88                                                                                 | 191 6 0                                                                    | 215 8 10                                                   |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |
| Elandavoittalai ..                               | Elandavoittalai ..                                                                                                         | 0 3 0                                                       | 842-26                                                                                   | 486 8 0                                                                    | 322 3 0                                                    |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |
| Ayyanperuvai ..                                  | Alayan channel ..<br>Peruvai ..<br>Panguni ..<br>Malattar ..<br>Kaduvo ..<br>Karamanikkan channel ..<br>Kallar drainage .. | 0 2 0<br>0 2 0<br>0 1 0<br>0 1 0<br>0 2 0<br>0 2 0<br>0 1 0 | 2,733-13<br>9,925-80<br>13,440-85<br>6,114-92<br>2,777-96<br>1,243-75<br>206-08<br>56-03 | 8,925 7 0                                                                  | 3,438 9 4                                                  |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    | The institution of voluntary contributions of korambu cess was sanctioned in the minutes of consultation, No. 286, dated 9th February 1867, and communicated in Collector's order, No. 259, dated 10th March 1867. |
| Nattuvoikal ..                                   | Nattuvoikal ..                                                                                                             | 0 2 0                                                       | 3,388-96                                                                                 | 303 3 0                                                                    | 376 12 0                                                   |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |
| Mangampuram channel ..                           | Mangampuram channel ..                                                                                                     | 0 4 0                                                       | 758-42                                                                                   | 187 14 0                                                                   | 93 14 8                                                    |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |
|                                                  | Total ..                                                                                                                   | ..                                                          | ..                                                                                       | 10,289 2 0                                                                 | 8,954 6 10                                                 |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                    |                                                                                                                                                                                                                    |



STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Musiri Taluk.

| STATEMENT showing particulars of irrigation cess levied on lands under certain channels. |                                                                      |                        |                                     |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------|-------------------------------------|------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Name of the river or other system of irrigation.                                         | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre. | Extent on which cess is now levied. | Amount of cess levied. |            | Amount collected on the average of the 3 last Faslis ending Fasli 1303.                                                               | Average expenditure on the last 3 years ending Fasli 1303.                                                                                                                 | Items of expenditure explaining what work is done for the amount collected. | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column.                                                                                                     | Remarks. |
|                                                                                          |                                                                      |                        |                                     | RS. A. P.              | ACRES.     |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
| 1                                                                                        | 2                                                                    | 3                      | 4                                   | 5                      | 6          | 7                                                                                                                                     | 8                                                                                                                                                                          | 9                                                                           | 10                                                                                                                                                                                                                                     |          |
| Cauvery ..                                                                               | Thothiyam Chinna voikal ..                                           | 0 12 0                 | 1,760 88                            | 1,322 10 0             | 1,950 7 11 | 1,775 14 4                                                                                                                            | (1) Establishment charges.<br>(2) Construction and repairs of korumbus and sluice clearance.<br>(3) Miscellaneous (establishment, batta, cost of tools and contingencies). | Silt clearance in the channels is sometimes done by kudimaramat.            | (1) The extent and cess entered in columns 4 and 5 differ from the figures given in Board's Proceedings No. 789, dated 12th November 1889. As details are not given in Board's Proceedings it is impossible to explain the difference. |          |
|                                                                                          |                                                                      | 0 9 0                  | 689-30                              | 388 8 0                |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          | 0 8 0                                                                | 134-80                 | 67 12 0                             | 657 14 2               | 596 15 5   | (2) The difference between column 5 (demand) and column 6 (collected) is due to the arrears of previous Faslis collected in the year. |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          | 0 12 0                                                               | 742-21                 | 551 3 0                             |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          | 0 9 0                                                                | 25-51                  | 14 8 0                              |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          | 0 8 0                                                                | 590-47                 | 295 5 0                             |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
| Thothiyam Periya voikal ..                                                               | 0 6 0                                                                | 87 70                  | 32 15 0                             | 459 4 4                | 521 9 1    |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          | 1 0 0                                                                | 329-71                 | 230 4 0                             |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
| Srinivasanellore voikal ..                                                               | 0 12 0                                                               | 136-15                 | 102 11 0                            | 3,105 12 0             | 3,067 10 5 | 2,894 6 10                                                                                                                            |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |
|                                                                                          |                                                                      | 4,496-73               |                                     |                        |            |                                                                                                                                       |                                                                                                                                                                            |                                                                             |                                                                                                                                                                                                                                        |          |

STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Kulitalai Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre. |                 |                 | Extent on which cess is levied. |             |               | Amount collected on the average of three Faslis ending Fasli 1303. | Average expenditure on the last three years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.               | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. |
|--------------------------------------------------|----------------------------------------------------------------------|------------------------|-----------------|-----------------|---------------------------------|-------------|---------------|--------------------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |                                                                      | Direct flow.           | Baling.         | Surplus.        | Direct flow.                    | Baling.     | Surplus.      |                                                                    |                                                                |                                                                                           |                                                                                                                                    |
| 1                                                | 2                                                                    | 3                      | 4               | 5               | 6                               | 7           | 8             | 9                                                                  | 10                                                             | 11                                                                                        | 12                                                                                                                                 |
| Cauvery ..                                       | Manalur Nattu voikal                                                 | RS. A. P. 0 10 0       | RS. A. P. 0 7 0 | RS. A. P. 0 6 0 | ACS. 3,814-50                   | ACS. 750-98 | ACS. 1,690-03 | RS. A. P. 3,554 1 5                                                | RS. A. P. 3,082 4 0                                            | Construction and repair at the korambu head and maintenance of the korambu establishment. | Repairing branch channels.                                                                                                         |
|                                                  | Mahadhapuram voikal                                                  | 0 10 0                 | 0 7 0           | 0 6 0           | 469-10                          | 229-66      | 255-66        | 517 5 3                                                            | 476 10 8                                                       |                                                                                           |                                                                                                                                    |
|                                                  | Krishnarayapuram voikal                                              | 0 12 0                 | 0 9 0           | 0 8 0           | 1,149-04                        | 364-44      | 65-79         | 642 6 10                                                           | 811 14 1                                                       |                                                                                           |                                                                                                                                    |
|                                                  |                                                                      | 0 10 0                 | 0 7 0           | 0 6 0           | 1,694-62                        | 245-06      | 12-64         | 1,124 2 3                                                          | 777 13 10                                                      |                                                                                           |                                                                                                                                    |
|                                                  | Nangam vikal                                                         | 0 10 0                 | 0 7 0           | 0 6 0           | 7,157-26                        | 1,590-14    | 2,024-12      | 5,937 15 9                                                         | 5,098 10 7                                                     |                                                                                           |                                                                                                                                    |
|                                                  | Total ..                                                             | ..                     | ..              | ..              |                                 |             |               |                                                                    |                                                                |                                                                                           |                                                                                                                                    |

STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Perambalur Taluk.

| Name of the river or other system of irrigation.  | Name of the channel in connection with which the cess is now levied. | Rate of fees per acre. |           |       | Amount collected on the average of the three last Faslis ending Fasli 1303. | Average expenditure on the last three years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.                                                                               | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. | Remarks.            |
|---------------------------------------------------|----------------------------------------------------------------------|------------------------|-----------|-------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                                                   |                                                                      | RS. A. P.              | RS. A. P. | ACS.  | RS. A. P.                                                                   | RS. A. P.                                                      |                                                                                                                                                           |                                                                                                                                    |                     |
| 1                                                 | 2                                                                    | 3                      | 4         | 5     | 6                                                                           | 7                                                              | 8                                                                                                                                                         | 9                                                                                                                                  |                     |
| Ancient at the junction of Puravoiyar and Kallar. |                                                                      | 0 10 0                 | 0 7 0     | 0 6 0 | 93 2 0                                                                      | 72 0 0                                                         | There are two sabbathies each getting a monthly salary of Rs. 8. They simply maintain the channel by removing ordinary silts and doing petty repairs, &c. | In rainy season, if the channel gets silted up wholly, the ryots repair it by kudimaramat.                                         | Dry. Wet. Dry. Wet. |
|                                                   |                                                                      | 0 10 0                 | 0 7 0     | 0 6 0 |                                                                             |                                                                |                                                                                                                                                           |                                                                                                                                    |                     |
|                                                   |                                                                      | 0 10 0                 | 0 7 0     | 0 6 0 |                                                                             |                                                                |                                                                                                                                                           |                                                                                                                                    |                     |
|                                                   |                                                                      | 0 10 0                 | 0 7 0     | 0 6 0 |                                                                             |                                                                |                                                                                                                                                           |                                                                                                                                    |                     |
|                                                   |                                                                      | 0 10 0                 | 0 7 0     | 0 6 0 |                                                                             |                                                                |                                                                                                                                                           |                                                                                                                                    |                     |
|                                                   | Total ..                                                             | ..                     | ..        | ..    | 93 2 0                                                                      | 72 0 0                                                         |                                                                                                                                                           |                                                                                                                                    |                     |

\* Direct flow.

† Baling.



## Endorsement.

Forwarded to the Collector of Trichinopoly for remarks.

(Signed) R. V. SRINIVASAR,  
Secretary.

17th August 1896.

Read—the following letter from J. K. BATTEN, Esq., Acting Collector of Trichinopoly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 8th January 1897, Dis. No. 19-Rev. :—

I have the honour to report on Board's endorsement, dated 17th August 1896, on letter from the Deputy Commissioner of Revenue Settlement, Party No. V, No. 228-B, dated 10th July 1896, submitting his report in connection with the voluntary irrigation cess levied in this District.

2. As the Deputy Commissioner has given a full account of the origin and history of the cess in this District, it is unnecessary for me to repeat it.

3. I thoroughly agree with the Deputy Commissioner in considering that the cess should be abolished. Mr. Andrew also has left a note to the same effect. Government, I consider, is bound to make water available for lands settled as wet and assessed at full wet rates.

4. As stated by the Deputy Commissioner in paragraph 17 of his letter, the following are the principal items of expenditure now being met from the Irrigation Cess Fund :—

(1) Construction and maintenance of korambus (temporary dams thrown across the river when it is low to divert water into the channel).

(2) Pay of establishment at the head of and along the main channels to regulate the supply of water into them and into the minor channels.

(3) Silt clearance of main channels (when Irrigation Cess Funds permit, the work at other times being carried out entirely at Government expense by the Public Works Department).

(4) *Purchase of tools, contingencies, &c.*—It is only reasonable that the above charges, which are necessary to bring the water to the distributary channel of each village, should be borne by Government, the ryots being left as hitherto to look after the minor distributary channels pertaining to their respective villages.

5. I differ from the Deputy Commissioner, though Mr. Andrew agreed with him, as regards his proposal to provide a fixed annual grant by making a fixed beriz deduction to meet the above-mentioned charges. I consider it undesirable to settle on a fixed sum, as the actual charges will vary according to the circumstances of each year. Moreover as the special cess is to be abolished, I think it would be well to take advantage of the opportunity to get rid of all unusual methods of meeting the cost together with the extra account work necessitated by such special procedure, and to approximate the procedure to that of Districts where the special irrigation cess has never existed. In my opinion the expenses now met by the special cess should be budgeted for year by year, either in the Revenue Department like minor irrigation expenses or in the Public Works Department as the case may be. I can see no adequate reason for making these works a charge on the particular villages, rather than a charge on the general revenue.

6. I agree with the Deputy Commissioner in his proposal as regards the five Cauvery channels in Musiri Taluk mentioned in paragraph 10 of his letter. No irrigation cess is levied under these channels, but the necessary works of the nature described in paragraph 4 above are being carried out by the ryots themselves. As the circumstances of these channels are identical with those of the channels under which the cess is levied, I think that Government should carry out the works mentioned in paragraph 4 in the case of these channels also.

7. For the reasons stated in paragraph 8 of the Deputy Commissioner's letter, I think that the above proposals should not be applied to the Amaravati and the Nandiyar channels, and that the ryots should be left to do all the necessary work in connection therewith as hitherto.

8. An irrigation cess is levied in accordance with G.O., No. 513, Revenue, dated 10th June 1891, under the Perar Kallar channel in Perambalur Taluk, called the Vellar channel in paragraph 10 of the Deputy Commissioner's letter. The Deputy Commissioner considers that this channel need not be taken into consideration as the lands under it were not reclassified, but for the sake of uniformity it might be well to abolish the cess and take the work under Government. The land under it on which cess is levied measures only 148.66 acres and the cess is Rs. 93-2-0.

9. In addition to the above a cess called Niranikkam fee, not mentioned by the Deputy Commissioner, varying from 1 to 7 annas an acre and amounting in all to about Rs. 600 a year, is being levied under five other channels in Perambalur Taluk for many years past, though without formal sanction, as reported in this office letter to the Board, Dis. No. 1127, dated 3rd July 1896. A tabular statement showing details of the Niranikkam fees thus levied is herewith submitted. In view of the fact that the cess is proposed to be abolished in the case of all the other channels in the District, it may be considered desirable that the cess under these channels should be discontinued. Either the ryots may be left to do the necessary work required by kudimaramut, as in the case of the Amaravati and Nandiyar channels; or in my opinion the better course as there is a cess, the channels should be treated like the channels where there is now a regular cess. The lands under these channels like those under the Perar Kallar have not been reclassified. Neither the Perar Kallar nor these five channels have any korambus, and the only expense incurred is the pay of small establishments kept for petty repairs, &c.

10. Adverting to Board's reference, dated 7th November 1896, on Petition Registers Nos. 867 and 904, of 1896 and Board's reference, dated 11th December 1896, on Petition Register No. 1081 of 1896, presented by the ryots of Siplaputtur and Tottiyam villages in Musiri Taluk, I have the honour to state that under the proposals above made, the petitioners will be relieved of all work in connection with the korambus and main channels, which is now carried out at their cost.

11. The several petitions sent to me with the references noted on the margin contain two prayers :—

- (1) B.P. (Settlement), dated 5th October 1896, No. 1462, Routine.
- (2) B.P. (Settlement), dated 11th December 1896, No. 1889, Routine.
- (3) Board's Ref. on Petition, dated 11th December 1896, No. 944.

(a) That the cess, which is proposed to be abolished, should continue to be levied as the funds so collected can be utilized in maintaining the minor distributary and branch channels on which the Irrigation Cess Fund has not hitherto

been spent, and which the ryots were managing among themselves, but not successfully owing to want of union.

(b) That the works, hitherto carried out from the Irrigation Cess Fund in connection with the korambus and main channels should continue to be executed by the Revenue Department and not transferred to the Public Works Department.

I think that these two questions need not be decided until Government has actually finally decided to abolish the irrigation cess, but I would offer the following remarks.

12. As to question (a), to continue to cess, but to devote the proceeds to distributary work now supposed to be carried out by kudimaramut, would be to perpetuate a cess, which I think should be abolished. But the question of distributing water in the branch channels is one of much difficulty. Even in Districts where there has never been an irrigation cess, the difficulty of distributing water in minor channels in villages owing to the want of union among ryots must have been felt, and before devoting a special cess to the purpose, I think inquiry should be made as to how the difficulty has been met in other Districts.



13. As to (b), it is a very important question whether when the cess is abolished the work should continue to be done under the Revenue Department as now, or be transferred to the Public Works Department. In fact, most of the reports received from subordinate officers on the present reference are chiefly devoted to this point, and all the officers have reported that the work should be kept in the hands of the Revenue Department. Mr. Andrew has also left a note to the same effect. But the question of transferring the control to the Public Works Department has not really arisen, and when the cess is abolished the management may continue under the Revenue Department as at present until any question of transferring it to the Public Works Department is raised. There will be many good arguments, no doubt, on both sides.

14. With reference to the petition of the ryots under the Ponnéri channel in the Udayarpalaiyam Taluk referred with B.P. (Settlement), No. 1463, Routine, dated 5th October 1896, requesting that the cess may be abolished, I have the honour to state that the proposals now made are in accordance with this prayer. Their request for the refund of the cess collected in Fasli 1304 is inadmissible.

15. The Deputy Commissioner's letter, the Assistant Commissioner's letters and the petitions received with the Board's references are returned according to the enclosed list.

## ENCLOSURE.

STATEMENT showing the rate of Niranikkam fees collected on areas irrigated by certain channels in Perambalur Taluk.

| Name of channel.    | Name of villages irrigated. | Rate of fees per acre. | Extent on which cess is levied. | Annual collections.  | Annual expenditure.        |                        |                     |
|---------------------|-----------------------------|------------------------|---------------------------------|----------------------|----------------------------|------------------------|---------------------|
|                     |                             |                        |                                 |                      | Number of channel coolies. | Rate of pay per annum. | Amount.             |
| Pennakonam voikal.. | Tirumandurai ..             | RS. A. P.<br>0 1 6     | ACS.<br>351-33                  | RS. A. P.<br>70 10 0 | {<br>1<br>3                | RS. A. P.<br>21 8 0    | RS. A. P.<br>21 8 0 |
|                     | Pennakonam ..               | 0 5 0                  |                                 |                      |                            | {<br>8<br>16 6 0       | 49 2 0              |
| Ogalur do. ..       | Kalanivasal ..              | 0 1 0                  | 825-12                          | 189 12 0             | {<br>5<br>1                | 30 0 0                 | 30 0 0              |
|                     | Ogalur ..                   | 0 5 0                  |                                 |                      |                            | {<br>1<br>15 12 0      | 120 0 0             |
| Vadakkalur do. ..   | Vadakkalur ..               | 0 5 0                  | 139-95                          | 43 0 5               | {<br>1<br>2                | 7 0 0                  | 7 0 0               |
|                     |                             |                        |                                 |                      | {<br>1<br>2                | 5 4 0                  | 5 4 0               |
| Athiyur do. ..      | Athiyur ..                  | 0 7 0                  | 601-68                          | 263 3 0              | {<br>8<br>1                | 21 4 0                 | 42 8 0              |
|                     |                             |                        |                                 |                      | {<br>2<br>1                | 30 0 0                 | 60 0 0              |
| Kilamathur do. ..   | Kilamathur ..               | 0 5 0                  | 295-90                          | 101 1 0              | {<br>2<br>1                | 24 0 0                 | 192 0 0             |
|                     | Vayalur ..                  | 0 3 7                  |                                 |                      |                            | {<br>1<br>7 0 0        | 7 0 0               |
|                     | Kaiperambur ..              | 0 2 10                 |                                 |                      |                            | 26 10 6                | 53 5 0              |
|                     |                             |                        |                                 |                      |                            | 24 6 0                 | 24 6 0              |
|                     | Total ..                    | ..                     | ..                              | 667 10 5             | ..                         | ..                     | 627 13 0            |

Resolution—No. 280, dated 4th August 1898.

In paragraph 8 of its order on the resettlement of the Trichinopoly District (No. 200, dated 1st April 1895), Government, while expressing the opinion that the levy of the voluntary irrigation cess collected under a number of irrigation channels in the Trichinopoly District "should certainly be discontinued," observed that the question as to what portion of the work on which the cess has hitherto been spent, should be done by Government and what by the ryots, needed careful consideration, and accordingly called for further information on the subject.

2. The first paper read above, which is a report from the Deputy Commissioner, Rao Bahadur Adinarayana Iyah Garu, who conducted the resettlement of the District, deals fully with the question, and the second paper contains the observations of the Collector of Trichinopoly on the Deputy Commissioner's report.

3. The Board must express its great regret at the inordinate delay which has occurred in sending on the papers to Government. In July 1896, when the report was received, a new Secretary had just been appointed, who had to learn his work: the famine followed, causing great dislocation of ordinary business; and the office of Settlement Commissioner has changed hands four times. Every endeavour is being made to avoid such delays in future.

4. To revert to the irrigation cess, there are fourteen large and important river-channels under which the cess is now collected, thirteen of them drawing their supply from the Cauvery and one from the Coleroon. There is also an insignificant channel from the Vellar, under which a cess aggregating a little over Rs. 90 is paid. The beds of the Cauvery and Coleroon are very broad, and the volume of water flowing therein varies enormously from time to time, and often dwindles to one, or several, narrow streams meandering through a vast expanse of sand. Except when the rivers are in flood, the river-water has to be diverted to the channel-heads in the flood-banks by the erection of temporary bunds across the stream, and by clearing temporary channels in the river-bed. Every fresh in the river washes the dams and temporary channels away, and as soon as the flood subsides the work has to be done again.

Some of these temporary dams are fifteen or twenty miles, or more, distant from the villages which depend on them for irrigation, and throughout this distance the supply has to be regulated and distributed so that each village may get its fair share. In Trichinopoly, old custom left the cultivators to manage the business for themselves as well as they could. The difficulties which they experienced in looking after the temporary dams, and in sharing the trouble and cost, may be easily imagined, and presumably this exceptional difficulty of maintaining their irrigation supply was one of the reasons which was held to justify an amazingly lenient assessment on the Cauvery valley at the original settlement. Of late years the difficulty has been surmounted by the voluntary irrigation cess.

5. At the resettlement the lands under these channels have been reclassified and assessed as (for the most part) under first-class irrigation, a classification which is incorrect unless Government accepts the cost of keeping-up the water-supply to, and in, the main channels, under the exceptional and peculiar circumstances of the locality.

Besides the fourteen channels above referred to, there are five others taking off from the Cauvery, which are equally dependent for their supply on the temporary dam system; but which are managed by the ryots themselves without payment of a voluntary cess. The lands under these five channels have also been reclassified and assessed on the understanding that Government will undertake the cost of keeping-up the supply in the main channels.

6. Under the above circumstances the Board concurs with the Deputy Commissioner and Collector that Government should accept the cost of keeping-up the supply in the main channels, leaving to the ryots the duty of maintaining the minor distributary and field channels as they do in all other Districts.

7. With reference, therefore, to the inquiry made by Government as to what portion of the work now carried out from the Cess Fund should be done by Government, the Deputy Commissioner's recommendation is that the whole of the work so carried out should be undertaken by Government and the Collector and the Board support this recommendation.

Including the upkeep of the five channels under which no Cess is now levied, the probable annual cost to Government may be taken at about Rs. 25,000.



The receipts and expenditure under the Cess Fund during the seven years ending with 1896-97 are shown in the subjoined statement:—

| Years.        | Receipts.  | Expenditure. | Balance on 1st April 1897. | Remarks.                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------|------------|--------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | 2          | 3            | 4                          | 5                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1890-91 .. .. | Rs. 20,139 | Rs. 16,847   | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1891-92 .. .. | 21,298     | 19,238       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1892-93 .. .. | 23,460     | 18,913       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1893-94 .. .. | 22,080     | 20,479       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1894-95 .. .. | (a) 26,998 | (a) 24,520   | ....                       | (a) The receipts and expenditure for Fasli 1304 are high. The increase in receipts is due to the extension of the cess to the lands irrigated by the branch channel of the Nangam voikal and partly also to the collection of arrears. The excess under expenditure is due to a larger expenditure having been incurred by the Public Works Department on the construction of the Ponneri and the Musiri Nattu voikal channels. |
| 1895-96 .. .. | (b) 29,557 | (c) 40,414   | ....                       | (b) Government securities to the value of Rs. 8,000, belonging to the Cess Fund were sold in this year. Hence the increase in receipts.<br>(c) The abnormal expenditure during the year was due mainly to the systematic clearance of silt effected by the Public Works Department from the Uyyakondan channel—vide G.O., No. 621, Financial, dated 11th July 1895.                                                             |
| 1896-97 .. .. | 23,684     | (d) 27,544   | ....                       | (d) The large decrease in expenditure as compared with the previous year was due to a special expenditure incurred in the previous year in effecting a systematic clearance of silt from the Uyyakondan channel.                                                                                                                                                                                                                |
| Total .. ..   | 1,67,216   | 1,67,955     | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Average .. .. | 23,888     | 23,993       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |

8. Two questions remain to be considered:—

(1) Under what agency should the management of the channels be placed?

The ryots appear on the whole to be satisfied with the management of the Revenue Department, and are averse to a transfer of the management to the Public Works Department.

As remarked by the Collector the management may remain with the Tahsildars until some good reason to the contrary appears.

(2) How should the necessary funds be annually provided?

The Deputy Commissioner's proposal is to make an annual allotment by means of beriz deduction; but the Collector considers that it is undesirable to fix a definite amount, as the actual charges will vary according to the circumstances of each year: that the funds required should be budgeted for, year by year either in the Revenue Department like minor irrigation expenses, or in the Public Works Department as the case may be; and that the cost of the works should be treated as a charge on the general revenue. The Board concurs with the Collector. The expenditure should be debited as part of the annual working expenses of the Cauvery System, which is given credit for about Rs. 2 lakhs roughly of the enhancement resulting from the resettlement. So long as the management remains with the Revenue Department, a special annual allotment may be made and placed at the Board's disposal with the grant for Minor Irrigation Works. If the above view is accepted, a sum of Rs. 25,000 has to be provided for the current fasli. There is a sum of over Rs. 26,000 lying at the credit of the Cess Fund, and the Board considers that this may be appropriated for the purpose.

If it be urged that the ryots who have continued to pay the cess for the four years since the resettlement are entitled to a refund of the amount, it is difficult not to admit the justice of the claim. If Government approve, the amount to be refunded may be provided for in the next budget. The Board believes that this will be abundantly satisfactory to the ryots concerned.

9. In paragraph 9 of his report the Collector brings to notice the existence of a separate Cess called "Niranikkam fee" varying from 1 to 7 annas an acre, amounting

in all to Rs. 600 a year, which is now levied under five channels in the Perambalur Taluk though without sanction. The lands under these channels have not been reclassified, and the assessment was merely raised in consideration of the rise in prices.

In these cases, as also in the case of the channel from the Vellar, the resettlement in no way affects the question as to whether the voluntary cess should be continued or not. So far as the subject of this report is concerned these channels may be excluded from consideration.

10. The several petitions received on the subject of irrigation cess and referred to by the Collector in paragraphs 10, 11 and 14 of his letter will be disposed of on receipt of final orders of Government on these proceedings.

(True Copy and Extract.)

(Signed) C. BENSON,  
Dy. Dir., L. Rds. and Agri.,  
for Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Deputy Commissioner, No. III Party.

" " Assistant Commissioner in charge No V Party.

" " Collector of Trichinopoly.

" " Land Revenue Department.

" " Chief Engineer for Irrigation.

ORDER—No. 235, Revenue, dated 8th April 1899.

Irrigation No. 3.

Ordered that the following letter be addressed to the Government of India.

(True Extract.)

(Signed) G. S. FORBES,  
Secretary to Government.

Exd. A. Rungaswami Aiyangar.



1899.

REVENUE AND AGRICULTURAL DEPARTMENT.

From

The Government of Fort St. George.

Recd.

Regd.

1899.

Enclosures

Spare copies

Letter, No. 236, 8th April 1899.

APRIL.

REQUESTING the sanction of the Government of India to the creation of a special fund by the deduction of a fixed allotment of Rs. 25,000 per annum from the land revenue collections or *beriz* of certain villages in the Trichinopoly district for the conservancy of the irrigation channels which supply them.



## REVENUE DEPARTMENT.

From

THE HON'BLE MR. G. S. FORBES, I.C.S.,  
Secretary to the Government of Madras,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,  
REVENUE AND AGRICULTURAL DEPARTMENT.

Dated Fort St. George, 8th April 1899.

SIR,

I am directed to address you on the creation of a special fund by the deduction of a fixed allotment of Rs. 25,000 per annum from the land revenue collections or *beriz* of certain villages in the Trichinopoly district for the conservancy of the irrigation channels which supply them.

Irrigation No. 4.

2. A voluntary irrigation cess at rates varying from one anna to one rupee per acre is now raised by the ryots holding irrigated lands under fourteen channels, thirteen of these drawing their supply from the Cauvery and one from the Coleroon. As explained in the papers printed with Board of Revenue Proceedings, No. 280, dated 4th August 1898 (a copy of which accompanies this letter), the cess originally represented the commuted money value of the labour which by custom each ryot was bound to contribute for the conservancy of the channels. It was first introduced in 1857 and has since been gradually extended as the best means of ensuring that each ryot paid his fair share, and of avoiding the great difficulties that, owing to disputes and want of unanimity among the ryots, attended the enforcement of the labour contribution. The cess is collected by the taluk authorities who manage it and supervise its expenditure. The objects on which it is spent are mainly—

(a) the upkeep of establishments at the head sluices and along the main channels to regulate the supply and distribution of water in them and in the dependent minor channels;

(b) the construction and renewal of the temporary dams or "Korambus" which are erected, when the river supply is low, to divert water to the channel heads; and

(c) the silt clearance of the main channels; the clearance of silt from, and the repair of, the individual village distributaries being carried out by the ryots of the villages concerned.

3. These special arrangements are required in consequence of the uncertain character of the Cauvery and Coleroon floods. The beds of these rivers are very broad and the volume of water flowing therein varies enormously from time to time, and often dwindles to one or several narrow streams meandering through a vast expanse of sand. When the river falls to this extent, it is necessary, as explained in the Board's Proceedings already cited, to divert the water to the channel-heads in the flood-banks by the erection of temporary dams across the stream, and by clearing the temporary channels in the river bed. Every fresh in the river washes away the dams and the temporary channels, and as soon as the flood subsides, the works have to be

restored. Some of these temporary dams are 15 or 20 miles, or more, distant from the villages which depend on them for irrigation, and throughout this distance the supply has to be regulated and distributed so that each village may get its fair share. By the ancient custom of the country the cultivators did this work themselves as well as they could. The difficulties which they experienced in looking after the temporary dams, and in sharing the trouble and cost were very great, and this exceptional difficulty of maintaining the irrigation supply was apparently one of the main reasons which was held to justify an exceedingly lenient assessment on the Cauvery valley at the original settlement.

4. At the recent resettlement of 1894-95, the lands under these channels were reclassified and assessed for the most part as lands under first class irrigation—a classification which is incorrect unless the Government accepts the cost of keeping up the water-supply to, and in, the main channels, under the exceptional and peculiar circumstances explained.

Besides the fourteen channels referred to above, there are five others taking off from the Cauvery which are equally dependent for their supply on the temporary dam system, but which are managed by the ryots themselves without payment of a voluntary cess. The lands under these five channels have also been reclassified and assessed on the understanding that Government will undertake the cost of keeping up the supply in the main channels.

5. The maintaining of the water-supply in the main channels above referred to must now be undertaken by the Government, and the cost is estimated at Rs. 25,000 per annum. The duty of maintaining the minor distributary and field channels will be left as hitherto to the ryots concerned.

6. The difficulty experienced by this Government in devising some means whereby the annual expenditure of Rs. 25,000 on these channels will be assured has given rise to the present reference. If the amount were budgeted for year after year under the head of "Minor Irrigation Works," the special claim of these channels would in course of time be liable to be lost sight of and the allotment required to maintain them in efficiency would be liable to be cut down or struck out in times of financial pressure with serious results not only to the ryots, but to the Government revenue. The total irrigated area over which the cess is levied is 83,830 acres, assessed at Rs. 6,59,288 approximately. To ensure the unfailing execution of the work on which the irrigation of this large area entirely depends, His Excellency the Governor in Council proposes that a sum of Rs. 25,000 per annum should be placed at the disposal of the Revenue Department by means of deduction from the *beriz* or land revenue collections of the villages concerned, the cost of maintaining the channels being met from the special fund thus formed. His Excellency the Governor in Council recognizes the exceptional character of the plan proposed, but he believes it to be the most economical and effective that can be devised for the protection of the large and important interests at stake. The only alternative to such an arrangement is to reduce the assessment of the lands concerned by an amount equal to the cess and to continue the collection of the cess; but as the cess is voluntary, this course is much to be deprecated.

7. I am to request that in the circumstances the sanction of the Government of India may be obtained as a special case under articles 283 (4) (1), (2), (9) and 267 of the Civil Account Code, to the creation of the special fund proposed.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) G. S. FORBES,  
Secretary to Government.

Encl. A. Rungaswamy Aiyangar.

60 Copies.



REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O., Nos. 235-36, REVENUE, DATED  
8TH APRIL 1899.

[SUBJECT.—*Abolition of voluntary irrigation cess in Trichinopoly.*]

*Board's Proceedings (Revenue Settlement), No. 280, dated 4th August 1898.*

To Under Secretary—

In submitting the scheme for the resettlement of the Trichinopoly district, the Deputy Commissioner of Revenue Settlement pointed out that a separate cess at rates varying from one anna to twelve annas per acre was being levied under certain distributary river channels and though the cess was a voluntary one its incidence could not be ignored in calculating the burden of assessment. Thereupon the Board of Revenue observed as follows:—

“This voluntary contribution is in theory paid as a substitute for the ‘kudimaramat’ or ‘repairs which the ryots are by custom bound to execute at their own cost; and it has hitherto been cheerfully paid as the best means of ensuring that each ryot shall contribute his fair share of labour. The money is spent in constructing and maintaining the temporary dams by which water is diverted from the river-bed, in keeping clear a passage for the water through the sandy bed of the river to the channel-heads, and in silt-clearing and petty repairs. The collection of the cess is in itself an admission that the work is of a nature that the ryots cannot perform without Government assistance, and in revising the assessment of the lands in respect of which the cess is collected, it would seem desirable to proceed on the understanding that the work on which the voluntary contributions are expended will hereafter be done at the cost of the State, and that the collection of the voluntary subscriptions will cease. Otherwise the incidence of the cess must, as remarked by the Deputy Commissioner, be taken into account in valuing the land, and an equivalent reduction of assessment must be allowed. The alternative of discontinuing the cess and allotting the required amount from the revenue seems obviously preferable.”

The Government was of opinion that the levy of the cess should certainly be discontinued, but that the question as to what portion of the work on which the cess collection has been hitherto spent should be done by Government and what portion by the ryots needed careful consideration. The further information called for by Government on the subject is furnished in the above Board's Proceedings.

2. An account of the origin and history of the irrigation cess in the district is given in detail in the Deputy Commissioner's letter, dated 10th July 1896—*vide* paragraph 3 *et seq.* It will be seen that the irrigation cess, which represents the commuted money-value of the labour which each landholder was bound by custom



to contribute for the conservancy of the channels, was first introduced tentatively for a year in 1857 in connection with the Cauvery channels irrigating the lands in the Trichinopoly taluk, as the enforcement of the labour contribution was found to be a very difficult task owing to disputes and want of unanimity among the ryots, and that the arrangement having proved satisfactory it was subsequently extended from time to time to other channels in the other taluks of the district with the consent of the ryots. The cess is now collected in respect of fifteen river channels, thirteen of which are connected with the Cauvery and, of the remaining two, one issues from the Coleroon and the other from the Vellar. At the resettlement the lands under all the above channels excepting the last one (Vellar) have been reclassified. The principal item of work connected with the conservancy of the channels is the construction and maintenance of korambus or temporary dams built up with sand, earth, twigs, bushes and grass. This korambu system does not obtain in the Tanjore district, but the necessity for it in the Trichinopoly district is explained to be due to the facts that the beds of the Cauvery and Coleroon are very broad and the volume of water flowing therein varies enormously from time to time, and often dwindles to one, or several, narrow streams meandering through a vast expanse of sand, and that except when the rivers are in flood, the river-water has to be diverted to the channel-heads in the flood-banks by the erection of temporary bunds across the stream and by clearing temporary channels in the river-bed. The temporary dams and channels being liable to be washed away by floods, they have to be done again as soon as the flood subsides. It appears that in the reclassified tract there are five channels connected with the Cauvery in the Musiri taluk which are equally dependent for their supply on the temporary dam system, but in respect of which, korambu work similar to that done for the channels managed under the irrigation cess system is carried out by the ryots amongst themselves without payment of a voluntary cess. The Deputy Commissioner considers that whatever treatment is adopted as regards the Cauvery and Coleroon channels which now pay irrigation cess must also be extended to these five channels under which no cess is at present levied.

3. The rate of cess is not uniform for the several channels but is so regulated as to cover the varying charges of the different channels leaving a small margin. The rates at which the cess is collected and the extent falling under each rate are shown in the subjoined statement:—

| Rate per acre of cess collected. |    |    | Trichinopoly. | Kulittalai. | Musiri. | Udaiyarpalayam. | Total.  |
|----------------------------------|----|----|---------------|-------------|---------|-----------------|---------|
|                                  |    |    | Extent.       | Extent.     | Extent. | Extent.         | Extent. |
| RS.                              | A. | P. | ACS.          | ACS.        | ACS.    | ACS.            | ACS.    |
| 1                                | 0  | 0  | ..            | ..          | 330     | ..              | 330     |
| 0                                | 12 | 0  | ..            | 1,149       | 2,639   | ..              | 3,788   |
| 0                                | 10 | 0  | ..            | 6,008       | ..      | ..              | 6,008   |
| 0                                | 9  | 0  | ..            | 364         | 715     | ..              | 1,079   |
| 0                                | 8  | 0  | ..            | 66          | 726     | ..              | 791     |
| 0                                | 7  | 0  | ..            | 1,226       | ..      | ..              | 1,226   |
| 0                                | 6  | 0  | ..            | 1,958       | 88      | 4,159           | 6,205   |
| 0                                | 4  | 0  | ..            | 759         | ..      | ..              | 759     |
| 0                                | 3  | 0  | ..            | 23,063      | ..      | ..              | 23,063  |
| 0                                | 2  | 0  | ..            | 30,389      | ..      | ..              | 30,389  |
| 0                                | 1  | 0  | ..            | 10,193      | ..      | ..              | 10,193  |
| Total                            |    |    | 64,404        | 10,771      | 4,497   | 4,159           | 83,831  |

Of the total extent of 83,831 acres paying cess, no less than 64,404 acres are in the Trichinopoly taluk and the contributions made by this large extent are at very light rates. This is reported to be due chiefly to the fact that some of the main channels in this taluk command large areas and affect a large number of villages, and that in consequence a much smaller acreage rate is sufficient to maintain them in order than is required in the case of channels having smaller ayakats (irrigated areas) under them.

4. The principal items of expenditure met from the cess collections are stated to be—

(1) Pay of establishments at the head sluices and along the main channels to regulate the supply of water into them and into the minor channels dependent on them.

(2) The construction and repairs of korambus under the supervision and with the aid of the above establishments and of temporary coolies employed from time to time.

(3) Purchase of tools, contingencies, etc.

(4) Also silt clearance when necessary. This is done chiefly on the main channels and not on the individual village distributaries. The clearance of silt from the latter and the execution of the necessary repairs to them are carried out by the ryots of the villages concerned.

In this connection the Deputy Commissioner invites attention to the fact that previous to the introduction of the cess small establishments of lascars had been maintained by the Public Works Department at the cost of Government to look after the conservancy of the channels and that these establishments were transferred to the Revenue Department when the cess was introduced, the charges on their account being debited to the cess fund.

5. The manner in which the regulation and distribution of water in connection with the large main channels and the minor distributaries is managed under the cess system is described in paragraph 20 of the Deputy Commissioner's letter. It would appear that the arrangements from the river up to the village channels are controlled by the Revenue authorities with the aid of the korambu establishments maintained out of the cess collections, and that after the water has been let into the village channels it passes under the control of the villagers themselves and its further distribution between them is regulated by custom, any disputes being referred to and settled by the Tahsildars.

6. In support of the view that the irrigation cess should be discontinued, the Deputy Commissioner states as follows:—

"Apart from the general consideration that it is undesirable that Government should undertake the collection of a cess depending on voluntary assent, which, however easily realized in the past, cannot always be legally enforced, the levy of the cess requires reconsideration from the point of view of the enhanced assessments imposed at the recent resettlement and also because the cess proceeds are expended on purposes, which, under the present circumstances, at any rate cannot all of them, it appears to me, be fairly held to be a proper charge on the fund. It may be urged that the rates of cess at present paid on the bulk of the area subject to it are very light, and that as under Board's Proceedings, No. 380, dated 26th November 1895, a reduction was made on the classification results, the cess may be continued and that no objection can be taken to the purposes to which it is applied as such expenditure has been long acquiesced in and is justified by custom. The reduction on the classification figures, though it is a measure of relief, was, it must be noted, effected on the general ground that the results were somewhat high and required to be moderated. Referring to the objects on which the cess collections are expended, it appears to me that the charge for conservancy up to the point where the village channels are reached should at present be borne by Government whatever may have been the propriety of debiting such charges to the cess fund under the lenient assessments of the old settlement."

He proposes—

(1) that Government should undertake—

Government does all this now through the Tahsildar and the villagers, but the villagers pay for it by the cess. He means that the Government should henceforth pay.

A.T.A.

(a) the construction and repair of korambus so as to maintain the requisite supply in the main channels;

(b) the conservancy of the main channels and the regulation and distribution of water from them up to the point where the village individual channels begin;

(c) silt clearance when necessary from the main channels; and



(2) that the ryots should be required to do—

- (a) the clearance of silt from their own village channels;
- (b) the distribution of water among themselves after it has reached their own village channels from main channels or from korambu heads, a village being taken for this purpose to be the village formed by clubbing at the recent resurvey and so treated in the settlement accounts.

He also proposes that the above arrangements should be extended to the five other Cauvery channels in the Musiri taluk at present controlled by the ryots themselves. The effect of these proposals is that Government will have to do at its cost almost all the work that is now being done from the cess collections and that it will have also to extend the work to the five Cauvery channels now managed by the ryots themselves. The arrangements proposed are reported to be practically identical with those adopted under all the large systems of irrigation. It is submitted that the recommendations of the Deputy Commissioner which are supported by the Collector, and the Board may be approved.

7. As regards the agency under which the management of the channels should be placed, it is stated by the Deputy Commissioner of Revenue Settlement that the

See my note on this subject in G.O., No. 25, dated 7th January 1899, regarding the cess in Coimbatore. If the work were withdrawn from the Tahsildars and entrusted to the Public Works Department it would not be done, and the villagers would have to revive the cess or lose their crops.

A.T.A.

also considers that when the cess is abolished the management may continue under the Revenue Department as at present until any question of transferring it to the Public Works Department is raised. The Collector's view which is concurred in by the Board may be accepted.

8. In regard to the question of providing the necessary funds annually, the Deputy Commissioner proposes that a fixed sum be allotted to meet the cost of the establishments, &c., and that this amount be annually granted as a beriz deduction and placed at the disposal of the Revenue Department so that the conservancy of the channels and the regulation and distribution of water-supply may, as at present, be left in the hands of the Tahsildars. The Collector, however, considers that it is undesirable to fix a definite amount as the actual charges will vary according to the circumstances of each year, that the funds required should be budgeted for year after year either in the Revenue Department like minor irrigation expenses or in the Public Works Department as the case may be, and that the cost of the works should be treated as a charge on the general revenue. The Board, agreeing with the Collector, states that the expenditure should be debited as part of the annual working expenses of the Cauvery system which is given credit for about 2 lakhs of rupees roughly of the enhancement resulting from the resettlement, and that so long as the

Excellent in theory. But in practice? In a time of financial stress Government cuts down the minor irrigation allotment to a minimum. The Board cuts it down for each district and the special claims of these channels being lost sight of, their allotment is cut down or struck out. The Collector, on petition from the ryots, looks up their case and protests. The Board support him and Government eventually concur. Meanwhile weeks or months have gone by, in the absence of funds the korambu has not been restored and the long channel through the bed of the river has not been executed, and the ryots have lost their crop for that season.

A.T.A.

management remains with the Revenue Department, a special annual allotment may be made and placed at the disposal of the Board with the grant for the minor irrigation works. The probable annual cost to Government including the upkeep of the five channels in the Melur taluk under which no cess is now levied is estimated at Rs. 25,000 and the Board considers that a sum of over Rs. 26,000 lying at the credit of the cess fund may be appropriated during the current fasli. It is submitted that the Board's proposal may be approved with the concurrence of the Public Works Department (Irrigation Branch).

9. The Board states that if it be urged that the ryots who have continued to pay the cess for the four years since the resettlement are entitled to a refund of the amount, it is difficult not to admit the justice of the claim, and that if the Government

It will be abundantly unsatisfactory unless the allotment of funds is as certain as at present and on a budget allotment system that can hardly be.

A.T.A.

Paragraph 5 of the report in page 3 of Board's Proceedings, No. 250, dated 16th July 1898.

|         |     |     |     | RS.      |
|---------|-----|-----|-----|----------|
| 1894-95 | ... | ... | ... | 26,998   |
| 1895-96 | ... | ... | ... | 29,557   |
| 1896-97 | ... | ... | ... | 23,684   |
| 1897-98 | ... | ... | ... | 24,259   |
| Total   |     |     |     | 1,04,498 |

\* The cess is voluntary and has been spent on the work.

A.T.A.

10. An irrigation cess amounting to Rs. 93-2-0 is levied under the Vellar channel in accordance with G.O., No. 513, Revenue, dated 10th June 1891. The Deputy Commissioner considers that this channel need not be taken into consideration as the lands under it were not reclassified, but the Collector is of opinion that for the sake of uniformity it might be well to abolish the cess and take the work under Government. The Collector also brings to notice that a cess called "Niranik-kam fee" varying from 1 to 7 annas an acre and amounting in all to about Rs. 600 a year is being levied under five channels in the Perambalur taluk for many years past though without formal sanction and considers it desirable that the cess should be discontinued in view of the fact that the cess is proposed to be abolished in the case of all the other channels in the district. The lands under these channels as also under the Vellar channel have not been reclassified and the resettlement was carried out on the basis of a percentage enhancement of the existing rates of assessment with reference to the rise in prices. As the resettlement in no way affects the question as

G.S.F.

Certainly. They will have the certainly of regular repairs and money to pay for them.

A.T.A.

to whether the voluntary cess should be continued or not in the case of these channels, the Board is of opinion that these channels should be excluded from consideration for the present. It is submitted that the Board's opinion may be accepted.

C.R.

1-10-98.

Put up the original of G.O., No. 200, dated 1st April 1895.

N. E. MARJORIBANKS.

8-10-98.

To Under Secretary—

The original is not forthcoming. There is no entry to show in what connection it was last taken out from the bundle.

B.M.

20-10-98.

C.R.

26-10-98.

Secretary—

The original of G.O., No. 200, dated 1st April 1895, was with the Gódavari settlement papers. It has now been obtained from the Hon'ble Sir Henry Bliss with whom these papers are and is submitted below.



It will be seen from the notes under that Government Order that the Hon'ble Mr. Grose was doubtful as to the work which Government should undertake. The Hon'ble Sir Henry Bliss wished to have full information as to the kind of work carried out with the cess and the agency employed.

From the items specified on page 3 above, it seems clear that the cess is largely spent on works not properly falling under the head of kudimaramat, i.e., the erection of korambus to regulate water in the main channels, the general conservancy of the main channels and silt clearance therein seems all to be work clearly not kudimaramat.

G.S.F.

The decision to abolish the cess may, therefore, it is submitted, be maintained and the ryots' share of the work confined, as proposed, to the distribution of water in the limits of the village and to silt clearance in the minor channels.

G.S.F.

The other work hitherto done from the Cess Fund may, it is submitted, continue to be carried out by establishments under the Tahsildars and funds provided therefor in the minor irrigation budget. There seems no need to provide a separate head in the budget.

Yes.

G.S.F.

Like similar matters the orders will take effect from the date of issue.

G.S.F.

Orders are also requested on the question of refund of the cess collected during the last four years ending 1897-98.

N.E.M.

31-10-98.

To the Honourable Member—

G. S. FORBES.

1-11-98.

For the reasons recorded in preceding pages and in the notes under G.O., No. 25, dated 7th January 1899, I think it is to be regretted that Government agreed to the abolition of the cess, which provided a fund that could never be struck off a budget, and which ensured the unfailing execution of work on which the irrigation of the village crops entirely depends. In various cases within my own experience the ryots assented to the cess because of the irregularity and uncertainty of the allotment of Government funds. What is really wanted is the legalization of the cess, not its abolition. If a fixed allotment could be obtained corresponding to the amount now collected, by a deduction from the village beriz, the position would of course be quite safe. But I doubt whether Government could make such an arrangement under existing financial rules. I should like the point looked up. A palliative would be to collect the cess for one more year while also making a budget allotment of the amount out of Minor Irrigation and thus keep one year's funds in hand. But there would be no permanency in such an arrangement. The reason would be forgotten and the reserve would be expended the first time financial pressure arose. I am satisfied that sooner or later disaster will overtake the villages if the cess be abolished, unless an equivalent deduction can be made from the beriz or from the assessment of the fields irrigated.

Was the order of Government assenting to the abolition of the cess announced to the ryots concerned?

A. T. A[RUNDEL].

5-11-98.

At page 5 of the note, the Honourable Member remarks: "If a fixed allotment

could be obtained corresponding to the amount now collected by a deduction from the village beriz, the position would of course be quite safe. But I doubt whether Government could make such an arrangement under existing financial rules. I should like the point looked up".

A. It is submitted that the question may be referred unofficially to the Financial Department for remarks.

2. With reference to the Honourable Member's query at page 6 whether the order of Government assenting to the abolition of the cess was announced to the ryots concerned, it is submitted that G.O., No. 200, dated 1st April 1895, was placed on the Editors' Table, and that the Board has received several petitions from the ryots praying that the cess should continue to be levied, the funds collected being utilized in maintaining the minor distributary and branch channels on which the irrigation cess has not hitherto been spent, but which the villagers were managing among themselves. It seems clear that the ryots are aware of the order of Government assenting to the discontinuance of the cess.

C.R.

8-11-98.

Secretary—

N.E.M.

10-11-98.

I do not see how the Honourable Member's scheme at A above could be brought under any of our recognized modes of financial arrangement; but the Financial Department may be consulted on the point.

G.S.F.

11-11-98.

To the Financial Department u.o.

FINANCIAL DEPARTMENT.

To Chief Secretary—

The Government having in 1895 approved the discontinuance of the voluntary cess levied in the Trichinopoly district for the conservancy of certain irrigation channels and called for further information on the subject, the question is now raised of providing the best means of assuring the regular and systematic execution of the works on which the irrigation of the villages depends.

2. The Deputy Commissioner of Revenue Settlement suggests that the necessary funds might be annually provided by means of a beriz deduction and placed at the disposal of the Revenue Department

Paragraph 8 of Revenue Department note. so that the conservancy of the channels and the regulation and distribution of water-supply may, as at present, be left in the hands of the Tahsildars. As, however, the actual charges vary according to the circumstances of each year and a definite amount cannot therefore be fixed, the Collector and the Board of Revenue would treat the cost of the works as a charge on the general revenues, a special annual allotment being placed at the disposal of the Board with the grant for minor irrigation works.

3. As pointed out by the Honourable Member, allotments on a budget system cannot afford the same certainty that the conservancy of the irrigation channels will be regularly attended to as a special fund would do; since in times of financial pressure the allotment for minor irrigation works would, like other allotments, be subject to reduction and the special claims of these channels would be lost sight of. The Honourable Member, therefore, considers that the position would be quite safe if a fixed allotment could be obtained corresponding to the amount now collected, by a deduction from the village beriz. The Honourable Member is doubtful whether Government could make such an arrangement under existing financial rules and the matter is referred to the Financial Department for remarks.

Vide margin of paragraph 1, 7 and 8 of Revenue Department note.

4. As a beriz deduction in this case would be practically an alienation of revenue for forming a special fund to be devoted to a special purpose, it would require the orders of the Government of India. There is besides the practical difficulty



raised by the Collector on the same suggestion made by the Deputy Commissioner, namely, that the actual charges vary according to the circumstances of each year, so that a definite amount cannot well be fixed for making this deduction. In such cases, however, averages are generally taken; and if this can be done and it is clear that no loss of revenue or additional charges are involved in the proposal (the enhanced assessment imposed at the resettlement provides for the charge) the Government of India would, it is thought, have no objection to sanction the proposed beriz deduction and to the formation of the deducted amount into a special fund to be applied to the special purpose for which it is required. The probable annual cost involved is estimated at Rs. 25,000 against which there is at present Rs. 26,000 lying to the credit of the Cess Fund.

F.A. D'C.  
12-12-98.

Before returning the papers to Revenue the Accountant-General may be consulted unofficially.

C.M.S.  
22-12-98.

*To the Accountant-General u.o.*

G.S.  
31-12-98.

ACCOUNTANT-GENERAL'S OFFICE.

Government of India sanction will be necessary to any alienation of revenue or the constitution of any separate fund, Chapter 17, Civil Account Code, articles 283-4 (1) (2) (9) and 267.

T. HESKETH BIGGS.  
23-1-99.

*To Chief Secretary—*

Submitted that the papers may now go back u.o. to Revenue.

C.M.S.  
26-1-99.

*To Revenue Department u.o.*

G.S.  
27-1-99.

REVENUE DEPARTMENT.

*To the Under Secretary—*

Submitted for orders as to whether the Government of India should be addressed. The note of the Financial Department has not been circulated to the Honourable Member.

C.R.  
27-1-99.

*Secretary—*

N.E.M.  
30-1-99.

*To the Hon'ble Mr. Winterbotham—*  
" " *Mr. Arundel—*

Any financial arrangement, such as that suggested by the Hon'ble Mr. Arundel, will require the sanction of the Government of India.

The proposal involves the allocation of the charges of irrigation works against the specific land from which the irrigation revenue is derived. The plan, therefore, introduces a new principle which may form a dangerous precedent. The question

does not seem to have been considered from this point of view. Is the Government of India also likely to approve a principle which, if carried out to any serious extent, would hamper their general budget control?

G.S.F.  
30-1-99.

I quite agree as to the great desirability of ear-marking a certain sum as absolutely essential for the annual upkeep of the Trichinopoly korambus.

A certain sum *must* be allotted annually for the upkeep of the Cauvery irrigation system, and I should have thought that, if Government now unanimously and clearly lays it down that the provision of Rs. 25,000 annually is indispensably necessary for this special purpose, and must not on any account be left unprovided for, we should be strong enough to adhere to this resolution.

I am not sure, however, whether this would divide the cost (as it should) between Imperial and Provincial in the same proportion as the revenue is divided.

The circumstances are so very special that I think the Government of India might consent to the plan of deduction from beriz.

Might we not say that, unless this is agreed to, Government proposes to reduce the land assessment by the amount of the voluntary cess and continue the latter, though much averse to this alternative?

The question of refund for the past four years is an awkward one, but I would plead that the refund *ought* to be granted.

H. M. W[INTERBOTHAM].  
2-2-99.

I am quite ready to ask India.

A.T.A.  
3-2-99.

*To Under Secretary—*

Please see draft letter to India submitted below for issue in the Financial Department. Orders regarding the abolition of the voluntary irrigation cess, &c., cannot be passed until the receipt of the reply from the Government of India.

C.R.  
9-2-99.

*Secretary—*

N.E.M.  
18-2-99.

I have supplemented the draft a little: please fill in the figures in paragraphs 4 and 6—the latter approximately if available.

As the plan is exceptional, we must bring out that we recognize that.

The letter should go to Revenue Department of the Government of India. If they approve the scheme they will obtain sanction in the Financial Department of India.

Has Financial Department any remarks to offer on the draft?

G.S.F.  
24-2-99.

*To the Financial Department u. o.*

FINANCIAL DEPARTMENT.

*To Chief Secretary—*

There appears to be no objection to the draft below being accepted, but in the event of the Government of India refusing to sanction the beriz deduction proposed and requiring the charge to be provided for in the regular way under 43. MINOR



IRRIGATION WORKS, that Government should be addressed in view to three-fourths of the charge being borne by Imperial, that being the extent to which Imperial is at present benefited by the enhanced assessment that is being levied.

F.A.D'C.  
9-3-99.

C.M.S.  
9-3-99.

To the Revenue Department u. o.

G.S.  
10-3-99.

REVENUE DEPARTMENT.

To Under Secretary—

For orders as to whether the draft may be issued as it stands. This department has said that "The only alternative to such an arrangement" (i.e., beriz deduction) is to reduce the assessment by an amount equal to the cess and to continue the collection of the cess. This contingency will be considered when the Government of India replies.

V.K.M.  
11-3-99.

C.R.  
11-3-99.

Secretary—

The draft seems, I submit, sufficient as it stands. We need not further anticipate future contingencies.

N.E.M.  
13-3-99.

Honourable Member and Circulate—

Please see draft below for approval. The point indicated by the Financial Department will be taken up if necessary on receipt of India's reply to the present communication.

G.S.F.  
14-3-99.

I approve the draft.

H.M.W.  
16-3-99.

It makes out a stronger case than I expected. I only hope it will carry sufficient cogency with it.

A.T.A.  
18-3-99.  
A.E.H.  
27-3-99.

Issue.

G.S.F.  
28-3-99.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Recd. 24 Aug } 1898.  
Regd. 24 Aug }

Enclosures

Spare copies

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Proceedings, No. 280, 4th August 1898.

AUGUST.

Voluntary Irrigation Cess.—Recommending to Government, the abolition of — levied in the Trichinopoly District.



PROCEEDINGS OF THE BOARD OF REVENUE  
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from M.R.Ry. M. ADINARAYANAIYAH Gáru, Rao Bahadur, Deputy Commissioner of Revenue Settlement, Party No. V, now in charge of Party No. III, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated, Cocanada, 10th July 1896, No. 228-B. :—

Paragraph 8 of G.O., No. 200, dated 1st April 1895.

Paragraph 12 of B. P., dated 2nd May 1895, No. 105.

I have the honour to submit the report called for in the papers marginally noted in connection with the voluntary irrigation-cess levied under some of the irrigation channels in the Trichinopoly District.

2. In the scheme for the resettlement of the Trichinopoly District, only that portion of the District which comes under the influence of the irrigation from the rivers Cauvery, Coleroon, Amarávati and Nandiyar was proposed to be reclassified, the resettlement of the rest of the District being left to be carried out on the basis of a percentage enhancement of the existing rates of assessment with reference to the rise in prices. In discussing the increase, which might be imposed on the area proposed to be reclassified, the Board in paragraph 24 of its Proceedings, dated the 4th January 1895, No. 2, observed that it would be desirable that the revaluation and revision of assessment of the lands on which the irrigation cess is collected should proceed on the assumption that the work on which the voluntary contributions are expended will hereafter be done at the cost of the State, and that the collection of voluntary contributions will cease. Government, in paragraph 8 of G.O., dated the 1st April 1895, No. 200, was of opinion that the levy of the cess should certainly be discontinued, but urged that the question as to what portion of the work on which the cess collections have been hitherto spent should be done by Government and what portion by the ryots needed careful consideration, and therefore called for fuller information on the subject.

3. The irrigation cess represents the commuted money-value of the labour which each landholder was bound by custom to contribute for the conservancy of the channels. Owing to disputes and want of unanimity among the ryots, the enforcement of the labour contribution was found to be a very difficult task. This difficulty was particularly felt in the case of the larger channels, owing to the obligation to furnish labour in their case devolving on a large number of villages, and the cess system was therefore gradually introduced as the best means of ensuring that each ryot shall pay for his fair share of labour.

4. This money payment system was first introduced tentatively for a year in 1857 under Extract Minutes of Consultation, No. 286, dated the 9th February 1857, in connection with the Cauvery channels irrigating the lands in the Lalgudi Division of the Trichinopoly Taluk; and the arrangement having proved satisfactory, it was

G.Os, No. 1623, dated 13th August 1861, and No. 5581, dated 19th October 1885 .. .. . Trichinopoly Taluk.  
G.O., No. 143, dated 4th February 1885, and B.P., No. 2594, dated 15th April 1891, and G.O., No. 971, dated 28th November 1890, and No. 134, dated 16th February 1894 .. .. . Kulitalai Taluk.  
G.O., No. 45, dated 18th January 1890 .. .. . Musiri Taluk.  
G.O., No. 2699, dated 15th November 1867 .. .. . Udaiyárpálaiyam Taluk.  
G.O., No. 513, dated 10th June 1891 .. .. . Perambalur Taluk.

Cauvery and Coleroon in the other Taluks of the District, and also to a small river channel from the Vellar irrigating about 149 acres in a village in the Perambalur Taluk.

The extension of the cess to the Kulitalai, Musiri and Perambalur Taluks is comparatively of recent date.

5. The cess system was introduced in each case with the consent of the ryots, and the collections are made at certain prescribed rates, under the ordinary revenue recovery procedure (Act No. II of 1864), on muchilikas or agreements taken from the pattadars. The conservancy of the channels is looked after by the Revenue Department, the Tahsildars exercising supervision over the establishments maintained for the purpose. Since the introduction of the cess system, there has been little or no complaint as to inadequacy of water-supply and the arrangement has worked satisfactorily both in the interests of Government and of the ryots.

6. There are altogether fifteen main or independent river-channels in connection with which the cess is now collected. Thirteen of these are connected with the Cauvery; and of the remaining two—one issues from the Coleroon and the other from the Vellar—as already noted. The lands under all the above channels, excepting the last one, have been reclassified.

7. The principal item of work connected with the conservancy of the channels is the construction and maintenance of korambu or temporary dams built up with sand, earth, twigs, bushes and grass. When the supply in the river runs low, these dams are put up to divert and conduct water to the channel-heads. When there is a large volume of water in the river, there is no need for korambu. With each fresh in the river, the temporary dams are swept away, and as often as the supply in the river falls low, they have to be renewed. The korambu system is not needed and does not obtain in the Tanjore district. It is also prohibited there by the Public Works Department as being detrimental to the proper training of the narrow and well-regulated river courses of that District. In Trichinopoly, owing to the greater and practically uncontrolled breadth of the Cauvery and Coleroon rivers, the available supply escapes, when the river falls low, into devious and scattered courses, and the construction of the temporary dams is necessary to collect and lead the water to the channel-heads.

8. This korambu work is of importance only under the Cauvery and Coleroon channels, and it must be noted here that the irrigation from these channels has been, in consideration of its more or less abundant character, classed high in the resettlement. The Cauvery channels have, for the most part, been placed in the first class except where they are inferior and drainage sources, and the Ponneri channel which is the chief channel from the Coleroon has been placed in the second class. As regards the Amarávati and Nandiyar channels, the lands under which also have been reclassified, there is very little or no korambu work done in connection with them. The principal item of work in connection with them is the clearance of silt from the individual channels of the villages which is essentially “Kudimaramat” work and is attended to by the ryots themselves. The irrigation from both the Amarávati and Nandiyar has been in the resettlement graded sufficiently low, being placed in the third class.

9. It must be observed here that in the reclassified tract there are some Cauvery channels not brought under the cess system, but in respect of which korambu work similar to that done for the channels managed under the irrigation cess system is carried out by the ryots amongst themselves.

10. For the purpose of the present reference, the small Vellar channel in the Perambalur Taluk may be omitted from consideration. There is no korambu work done in connection with this channel, and the lands under it have also not been reclassified. Out of the cess collections under this channel amounting annually to Rs. 93-2-0, an establishment is maintained of two coolies paid at Rs. 3 each per mensem, who simply attend to the removal of ordinary silt and petty repairs. So also the Amarávati and Nandiyar channels may be omitted from consideration for the reasons stated in paragraph 8 *supra*. There thus remain the Cauvery and the Coleroon channels only, in respect of which the question of irrigation cess requires consideration. Whatever treatment is adopted as regards the Cauvery and Coleroon channels which now pay irrigation cess, must also be extended to the other Cauvery channels under which no cess is at present levied, but in respect of which also work similar to



that done on those paying cess is performed by the ryots themselves. There are five such channels managed by the ryots amongst themselves. They are all of them connected with the Cauvery and situated in the Musiri Taluk. The names of the channels and the areas irrigated by them are noted below:—

| Taluk.       | River system. | Name of channel.             | Extent irrigated. |
|--------------|---------------|------------------------------|-------------------|
| Musiri .. .. | Cauvery ..    | Sriramasamudram Voikal .. .. | ACS.<br>760-15    |
|              |               | Seelapalaputhur do. .. ..    | 656-57            |
|              |               | Musiri Nattu do. .. ..       | 1,971-72          |
|              |               | Amur do. .. ..               | 393-88            |
|              |               | Konasilam do. .. ..          | 353-20            |
|              |               | Total ..                     | 4,135-52          |

11. Detailed statements obtained from the Tahsildars showing the cess collections, the rates of cess, the expenditure for conservancy and establishment, and the nature of the work done under the several channels managed under the cess system are appended to this letter. The collections and expenditure shown in these statements are the averages on the figures of the three years ending with Fasli 1303 (1893-94) and amount, respectively, to Rs. 20,719 and Rs. 17,960 exclusive of the figures relating to the Vellar channel in the Perambalur Taluk. The actuals for the five years from Fasli 1300 (1890-91) to Fasli 1304 (1894-95) are noted below:—

| Fasli.             | Collection. | Expenditure. |
|--------------------|-------------|--------------|
|                    | RS.         | RS.          |
| 1300 (1890-91) ... | 18,811      | 16,830       |
| 1301 (1891-92) ... | 20,010      | 19,238       |
| 1302 (1892-93) ... | 22,357      | 18,913       |
| 1303 (1893-94) ... | 21,034      | 19,657       |
| 1304 (1894-95) ... | 25,128      | 24,520       |

Note.—The receipts and expenditure for Fasli 1304 are high. This is due to the imposition of cess on the lands irrigated by the branch channel of the Nangam voikal and partly due to the collection of arrears. The excess under the other head is due to a larger expenditure having been incurred by the Public Works Department on the construction of the Ponneri and the Musiri Nattu voikal channels.

12. The rate of cess is not uniform for the several channels. The establishment and other charges of the different channels vary. So also do the areas irrigated by them. The rate of cess for each channel is so regulated as to cover its expenses, leaving a small margin. Under some channels, there are more than one rate of cess. There is one rate for direct irrigation, another for irrigation by lift, and a third one for what is called surplus irrigation. The rate for irrigation by lift appears to have been fixed at three-fourths of the rate for direct flow. The so-called surplus irrigation refers to irrigation from drainage sources, but in fact, much of the irrigation thus classed for cess purposes is practically irrigation from main sources, with only a partial admixture at some seasons of the surplus overflowing adjacent fields.

13. A statement is subjoined showing the several rates at which the cess is collected and the extent falling under each rate:—

| Rate per acre of cess collected. | Trichinopoly. | Kulitalai. | Musiri.  | Udaiyarpalaiyam. | Total.    | Percentage of area under each rate. | Remarks.                                                                                                                                   |
|----------------------------------|---------------|------------|----------|------------------|-----------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                | 2             | 3          | 4        | 5                | 6         | 7                                   | 8                                                                                                                                          |
| Rs. A. P.                        | ACS.          | ACS.       | ACS.     | ACS.             | ACS.      |                                     |                                                                                                                                            |
| 1 0 0                            | ..            | ..         | 329-71   | ..               | 329-71    | ..                                  | The extents entered in this statement are according to the Revenue accounts and are not the survey areas according to the recent resurvey. |
| 0 12 0                           | ..            | 1,149-04   | 2,639-24 | ..               | 3,788-28  | 6                                   |                                                                                                                                            |
| 0 10 0                           | ..            | 6,008-22   | ..       | ..               | 6,008-22  | 7                                   |                                                                                                                                            |
| 0 9 0                            | ..            | 364-44     | 714-81   | ..               | 1,079-25  | 1                                   |                                                                                                                                            |
| 0 8 0                            | ..            | 65-79      | 725-27   | ..               | 791-06    | 1                                   |                                                                                                                                            |
| 0 7 0                            | ..            | 1,225-70   | ..       | ..               | 1,225-70  | 2                                   |                                                                                                                                            |
| 0 6 0                            | ..            | 1,958-33   | 87-70    | 4,159-27         | 6,205-30  | 7                                   |                                                                                                                                            |
| 0 4 0                            | 758-42        | ..         | ..       | ..               | 758-42    | 1                                   |                                                                                                                                            |
| 0 3 0                            | 23,063-21     | ..         | ..       | ..               | 23,063-21 | 28                                  |                                                                                                                                            |
| 0 2 0                            | 30,389-35     | ..         | ..       | ..               | 30,389-35 | 36                                  |                                                                                                                                            |
| 0 1 0                            | 10,192-66     | ..         | ..       | ..               | 10,192-66 | 12                                  |                                                                                                                                            |
| Total ..                         | 64,403-64     | 10,771-52  | 4,496-73 | 4,159-27         | 83,831-16 | 100                                 |                                                                                                                                            |

14. This shows that in the Trichinopoly Taluk, there is under no channel a higher rate than four annas per acre, and that even this rate applies to a small area, 758-42 acres. The bulk of the area paying cess in this Taluk makes a contribution at from one anna to three annas only per acre. The rates levied in the other Taluks are comparatively higher. But it is in the Trichinopoly Taluk that the largest portion of the area paying cess occurs. Of the total extent of 83,831-16 acres paying cess, no less than 64,403-64 acres or 76-8 per cent. are in the Trichinopoly Taluk, and the contribution made by this large extent is at very light rates. This is due chiefly to the fact that some of the main channels in this Taluk command large areas and affect a large number of villages, and that in consequence a much smaller acreage rate is sufficient to maintain them in order than is required in the case of channels having smaller ayacuts (irrigated areas) under them.

15. The following abstract exhibits in Taluk detail the reclassified area in comparison with the area paying cess, and also the cess collections and expenditure for each Taluk:—

| Name of the Taluk. | Area reclassified. | Extent on which cess is levied. | Difference of columns 2 and 3. | Amount collected on the average of the three last Faslis ending with Fasli 1303. | Average expenditure on the last three years ending with Fasli 1303. | Balance, i.e., difference of columns 5 and 6. | Remarks.                                                                                                                                 |
|--------------------|--------------------|---------------------------------|--------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 1                  | 2                  | 3                               | 4                              | 5                                                                                | 6                                                                   | 7                                             | 8                                                                                                                                        |
|                    | ACS.               | ACS.                            | ACS.                           | RS. A. P.                                                                        | RS. A. P.                                                           | RS. A. P.                                     |                                                                                                                                          |
| Trichinopoly ..    | 58,062-05          | 64,403-64                       | +6,341-59                      | 10,289 2 0                                                                       | 8,954 6 10                                                          | 1,334 11 2                                    | The figures in column 2 represent the new Survey areas. The figures in column 3 are the Revenue areas according to the Revenue accounts. |
| Kulitalai ..       | 12,312-64          | 10,771-52                       | -1,541-12                      | 5,937 15 9                                                                       | 5,098 10 7                                                          | 839 5 2                                       |                                                                                                                                          |
| Musiri ..          | 10,643-99          | 4,496-73                        | -6,147-26                      | 3,067 10 5                                                                       | 2,894 6 10                                                          | 173 3 7                                       |                                                                                                                                          |
| Udaiyarpalaiyam.   | 5,180-23           | 4,159-27                        | -1,020-96                      | 1,424 10 4                                                                       | 1,012 3 4                                                           | 412 7 0                                       |                                                                                                                                          |
| Total ..           | 86,195-91          | 83,831-16                       | -2,367-75                      | 20,719 6 6                                                                       | 17,959 11 7                                                         | 2,759 10 11                                   |                                                                                                                                          |

16. In the Trichinopoly Taluk the reclassified area is less than the area which pays cess. This is due mainly to the fact that the cess paying area includes also lands irrigated by tanks fed by river channels. According to the scheme for the resettlement of the District, these lands have not been reclassified, though the group valuation of the tanks themselves has been raised wherever necessary. In the other Taluks, the reclassified area exceeds the area which pays cess. This is due to a portion of the reclassified area appertaining to channels and rivers not falling under the irrigation cess system. Lands irrigated by the Amaravati and Nandiyar rivers and by some Cauvery channels, the conservancy of which is managed by the ryots themselves, are thus included.

17. The detailed statements appended to this letter and referred to in paragraph 11 above, show that the principal items of expenditure met from the cess collections are—

(1) Pay of establishments at the head sluices and along the main channels to regulate the supply of water into them and into the minor channels dependent on them. These establishments are known as "Korambu establishments".

(2) The construction and repairs of korambus under the supervision and with the aid of the above establishments and of temporary coolies employed from time to time.

(3) Purchase of tools, contingencies, &c.

(4) Also silt clearance when necessary. This is done chiefly on the main channels and not on the individual village distributaries. The clearance of silt from the latter and the execution of the necessary repairs to them are carried out by the ryots of the villages concerned.

18. The Korambu establishments above referred to also attend to the planting of trees on the banks of the channels controlled by them and to the conservancy of the



poramboke river Padugais (*i.e.* of the lands lying between the bed of the river and the flood protection embankments), from which they take the stakes, bushes, grass, &c., required for the construction of korambus.

19. The repair and construction of korambus, the maintenance of establishments for the regulation and distribution of water, and the clearance of silt are thus the main objects for which the cess collections are utilized. The construction of masonry works and sluices are not recognized to be legitimate charges on the Cess Fund, though unspent balances have been on some occasions expended on such works. It must be noted here that previous to the introduction of the cess, small establishments of lascars had been maintained by the Public Works Department at the cost of Government to look after the conservancy of the channels. These establishments were transferred to the Revenue Department when the cess was introduced, the charges on their account being ordered\* to be debited to the Cess Fund. Thus some

\* G.O., Public Works Department, No. 2631, dated 1st October 1891.  
B.P., No. 301, dated 18th April 1892.  
G.O., Revenue Department, No. 2743, dated 9th June 1892.

charges originally borne by Government are now defrayed from the cess collections.

20. The necessity for the construction of korambus has already been explained, and the following is a brief account of the manner in which the regulation and distribution of water in connection with the large main channels and the minor distributaries dependent on them is managed under the cess system. The arrangements from the river up to the village channels are controlled by the Revenue authorities with the aid of the korambu establishments maintained out of the cess collections. After the water has been let into the village channels, it passes under the control of the villagers themselves, and its further distribution between them is regulated by custom, any disputes being referred to and settled by the Tahsildars. Each main channel has its establishment of shuttermen, divers, coolies, &c., with a maniyagar at its head. Some of the more important channels have also an amin over the maniyagar to superintend the conservancy arrangements. Each main channel has a head sluice. When the river is full, the establishment is employed in letting into the channel just as much water as would be enough to supply all the villagers without causing any damage to the banks. Most of the village channels have masonry sluices from the main channel and the shutters at these sluices are also regulated according to the wants of each village under the superintendence of a maistry who has charge of the whole or half the length of the main channel according to its importance. In the case of the smaller main channels this work is managed by the channel maniyagar without a separate maistry being employed for the work. Each shutterman is in charge of the sluices of three or four village channels. When the supply in the river runs low, great care is required in the proper distribution of water. The shutters of the village channels are generally let down at this season; the water that escapes through the apertures between the shutters, or, in some cases through the space of one or two of the shutters which are kept out on purpose, is sufficient for the wants of the villagers; the rest of the shutters are chained and locked. The keys of these locks are generally in charge of the Tahsildar, and in those cases where chains and locks are not provided owing to the absence of masonry sluices, the maistry or the maniyagar, as the case may be, shuts up the village channels by mud dams and opens them according to the wants of each village and in proportion to the supply available in the main channel. The villagers can, at any time, if they are badly treated, represent their grievances to the Tahsildars, who attend to their complaints without delay. When the supply in the main channel goes so low that the water only gets half way along its whole length, the village channels in the upper half of the main channel are shut up and the apertures also between the shutters are blocked up with straw. The available supply is thus carried down to the lower end of the channel, and the water distributed commencing with the last village on the channel.

21. The korambu heads of some of the channels are situated at great distances from many of the villages irrigated by them. For instance, the Uyyakondan channel which irrigates about 23,000 acres and has to convey water down to the villages situated in the eastern end of the Trichinopoly Taluk, has its korambu head far away

in the Kulitalai Taluk. It is difficult to conceive that if the villagers were left to themselves, they would be able to manage the korambu or water regulation of this channel satisfactorily. The difficulty may not be so serious where the main channels are small works, irrigating single villages, or a limited number of them. And probably it is this which accounts for some of the Cauvery channels still continuing to be managed by the ryots. But even among the fifteen channels managed under the cess system, there are some small works, and the fact that the ryots concerned have found it more advantageous to call in the aid of Government, shows that under such works also there is always some difficulty. In clause 3, paragraph 24 of its Proceedings, No. 2, dated the 4th January 1895 (Department of Revenue Settlement, Land Records and Agriculture), the Board observes that "the collection of the cess is in itself an admission that the work is of a nature that the ryots cannot perform without Government assistance." This is particularly true of the larger channels, and if in respect of them Government undertakes to do a portion of the work, the same course must be adopted in the case of the smaller channels also, more especially as the acreage cost under the latter is relatively much higher.

22. Government has already, as noted in paragraph 2 above, expressed the opinion that the levy of the voluntary irrigation cess should be discontinued. It is therefore unnecessary that I should say anything here in support of this view. I may, however, observe that apart from the general consideration that it is undesirable that Government should undertake the collection of a cess depending on voluntary assent, which, however easily realised in the past, cannot always be legally enforced, the levy of the cess requires reconsideration from the point of view of the enhanced assessments imposed at the recent resettlement, and also because the cess proceeds are expended on purposes, which, under the present circumstances at any rate cannot all of them, it appears to me, be fairly held to be a proper charge on the fund. It may be urged that the rates of cess at present paid on the bulk of the area subject to it are very light, and that as under Board's Proceedings, No. 380, dated 26th November 1895, a reduction was made on the classification results, the cess may be continued and that no objection can be taken to the purposes to which it is applied as such expenditure has been long acquiesced in and is justified by custom. The reduction on the classification figures, though it is a measure of relief, was, it must be noted, effected on the general ground that the results were somewhat high and required to be moderated. Referring to the objects on which the cess collections are expended, it appears to me that the charge for conservancy up to the point where the village channels are reached should at present be borne by Government, whatever may have been the propriety of debiting such charges to the Cess Fund under the lenient assessments of the old settlement. Moreover, as has already been pointed out, much of the work, so far as the large main channels are concerned, is of a character which the ryots can never be expected to perform by themselves.

23. Assuming then that the cess will be discontinued, my proposals, with reference to the question as to what portion of the work should be done by Government and what portion by the ryots, are that Government should undertake—

- (1) the construction and repair of korambus so as to maintain the requisite supply in the main channels;
- (2) the conservancy of the main channels and the regulation and distribution of water from them up to the point where the village individual channels begin;
- (3) silt clearance when necessary from the main channels.

The work which ryots should be required to do is—

- (1) the clearance of silt from their own village channels;
- (2) the distribution of water among themselves after it has reached their own village channels from main channels or from korambu heads. A village for this purpose may be taken to be the village formed by clubbing at the recent resurvey and so treated in the settlement accounts.



24. The above arrangements are practically identical with those adopted under all the large systems of irrigation. The power does not exist at present for enforcing effectively collective communal action, and reliance on "Kudimaramat," except within narrow limits, is undesirable where large revenues are concerned.

25. If the above arrangements are approved by Government as regards the channels managed under the cess system, they should be extended also to the five other Cauvery channels in the Musiri Taluk at present controlled by the ryots themselves and specified at the end of paragraph 10 above.

26. The effect of the above proposals is practically this, that Government will have to do at its cost all the work that is now done from the cess collections, excepting perhaps some silt clearance in some of the smaller channels, and it will have also to extend the work to the five Cauvery channels now managed by the ryots themselves.

27. The average annual expenditure from cess proceeds during the five years ending Fasli 1304 (1894-95) is Rs. 19,832. If, therefore, an annual provision of Rs. 20,000 to Rs. 25,000 is made for channel conservancy, it will be quite ample for all purposes. The exact cost of the establishments, &c., required can be worked out in detail hereafter if the proposals submitted in this letter are approved. The amount allotted should, it is submitted, be granted as a beriz deduction and placed at the disposal of the Revenue Department, so that the conservancy of the channels and the regulation and distribution of the water-supply may, as at present, be left in the hands of the Tahsildars. The Tahsildars from their intimate knowledge of the requirements of the several villages and from their accessibility are in a position to manage the channels more satisfactorily than any other agency, and so far as I have been able to ascertain from my enquiries in various parts of the District, the ryots are strongly averse to the management of the channels being taken away from the Tahsildars. Such a change moreover seems unnecessary.

## STATEMENT regarding the irrigation cess, Udaiyarpalaiyam Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre.  | Extent on which cess is levied. | Amount collected on the average of the 3 last Faslis ending 1303. | Average expenditure on the last 3 years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.                | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. |
|--------------------------------------------------|----------------------------------------------------------------------|-------------------------|---------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                | 2                                                                    | 3                       | 4                               | 5                                                                 | 6                                                          | 7                                                                                          | 8                                                                                                                                  |
| The Coleroon.                                    |                                                                      |                         |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  | Ponnéri channel.                                                     |                         |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      | Rs. A. P.<br>0 6 0      |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                         | Acres.<br>4,159.27              |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      | Rs. A. P.<br>1,424 10 4 |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      | Rs. A. P.<br>1,012 3 4  |                                 |                                                                   |                                                            |                                                                                            |                                                                                                                                    |
|                                                  |                                                                      |                         |                                 |                                                                   |                                                            | Pay of Korambu Establishment .. ..<br>Repairs of korambu works .. ..<br>Total .. 1,012 3 4 |                                                                                                                                    |
|                                                  |                                                                      |                         |                                 |                                                                   |                                                            |                                                                                            | No.                                                                                                                                |

28. I regret the delay which has occurred in the submission of this report. It is due to the pressure of the resettlement work when it was in progress and to the time taken up in collecting the required information. Some information called for from the Musiri Tahsildar was received only on the 29th ultimo.

## STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Trichinopoly Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied.                                                           | Rate of cess per acre.                                      | Extent on which cess is levied.                                              | Amount collected on the average of the last 3 Faslis including Fasli 1303. | Average expenditure on the last 3 years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected.                                                                                                                                                                                                                                                                                               | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. | Remarks.                                                                                                                                                                                                       |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                | 2                                                                                                                              | 3                                                           | 4                                                                            | 5                                                                          | 6                                                          | 7                                                                                                                                                                                                                                                                                                                                                                         | 8                                                                                                                                  | 9                                                                                                                                                                                                              |
|                                                  |                                                                                                                                | ES. A. P.                                                   | ACRES.                                                                       | RS. A. P.                                                                  | RS. A. P.                                                  |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |
| Uyyakondan ..                                    | Uyyakondan ..                                                                                                                  | 0 3 0                                                       | 19,200.20                                                                    | 5,194 12 0                                                                 | 4,507 7 0                                                  | 1. Pay of establishment at the head sluice to regulate the river supply and to divert water into the channels when the river falls.<br>2. Pay of establishment along the channels to regulate the water-supply through the different sluices.<br>3. Cost of temporary coolies to construct korambus when the river falls.<br>4. Silt clearance when absolutely necessary. |                                                                                                                                    | The institution of voluntary contributions of korambu cess was sanctioned in Board's Proceedings, No. 4489, dated 15th August 1861, and communicated in Collector's order, No. 406, dated 26th September 1861. |
| Ramavoittalai ..                                 | Ramavoittalai ..                                                                                                               | 0 3 0                                                       | 1,079.88                                                                     | 191 6 0                                                                    | 215 8 10                                                   |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |
| Elandavoittalai ..                               | Pudavoittalai ..<br>Elandavoittalai ..                                                                                         | 0 3 0                                                       | 842.26<br>1,940.87                                                           | 486 8 0                                                                    | 322 3 0                                                    |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |
| Ayyanperavalai ..                                | Aiyan channel ..<br>Peruvallai ..<br>Panguni ..<br>Malattar ..<br>Kaduvo ..<br>Kariananikkann channel ..<br>Kallar drainage .. | 0 2 0<br>0 2 0<br>0 1 0<br>0 1 0<br>0 2 0<br>0 2 0<br>0 1 0 | 9,225.80<br>13,440.85<br>6,114.92<br>2,777.96<br>1,243.75<br>206.08<br>56.03 | 3,925 7 0                                                                  | 3,438 9 4                                                  |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    | The institution of voluntary contributions of korambu cess was sanctioned in Board's Proceedings, No. 9896, dated 3rd November 1886.                                                                           |
| Nattuvoikal ..                                   | Nattuvoikal ..                                                                                                                 | 0 2 0                                                       | 33,065.39                                                                    | 303 3 0                                                                    | 376 12 0                                                   |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |
| Mangamajuram channel ..                          | Mangamajuram channel ..                                                                                                        | 0 4 0                                                       | 3,388.96                                                                     | 187 14 0                                                                   | 93 14 8                                                    |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |
|                                                  | Total ..                                                                                                                       | ..                                                          | 758.42                                                                       | 10,289 2 0                                                                 | 8,954 6 10                                                 |                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                    |                                                                                                                                                                                                                |



STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Musiri Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre. |          | Extent on which cess is now levied. | Amount of cess levied. |            | Amount collected on the average of the 3 last years ending Fasli 1303. |                                                                                                                                                                                                                                        | Average expenditure on the last 3 years ending Fasli 1303. | Items of expenditure explaining what work is done for the amount collected. | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. | Remarks. |
|--------------------------------------------------|----------------------------------------------------------------------|------------------------|----------|-------------------------------------|------------------------|------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------|
|                                                  |                                                                      | Rs. A. P.              | Acres.   |                                     | Rs. A. P.              | Acres.     | Rs. A. P.                                                              | Acres.                                                                                                                                                                                                                                 |                                                            |                                                                             |                                                                                                                                    |          |
| 1                                                | 2                                                                    | 3                      | 4        | 5                                   | 6                      | 7          | 8                                                                      | 9                                                                                                                                                                                                                                      | 10                                                         |                                                                             |                                                                                                                                    |          |
| Cauvery ..                                       | Thottiyam Chinna voikal ..                                           | 0 12 0                 | 1,760 88 | 1,822 10 0                          | 388 8 0                | 1,950 7 11 | 1,775 14 4                                                             | (1) The extent and cess entered in columns 4 and 5 differ from the figures given in Board's Proceedings No. 789, dated 12th November 1889. As details are not given in Board's Proceedings it is impossible to explain the difference. |                                                            |                                                                             |                                                                                                                                    |          |
|                                                  | Thottiyam Periya voikal ..                                           | 0 9 0                  | 25 51    | 590 47                              | 14 8 0                 | 657 14 2   | 596 15 5                                                               | (2) The difference between column 5 (demand) and column 6 (collections) is due to the arrears of previous Faslis collected in the year.                                                                                                |                                                            |                                                                             |                                                                                                                                    |          |
|                                                  | Thottiyam Periya voikal ..                                           | 0 8 0                  | 87 70    | 295 5 0                             | 32 15 0                | 459 4 4    | 521 9 1                                                                | (3) Miscellaneous (establishment, batta, cost of tools and contingencies).                                                                                                                                                             |                                                            |                                                                             |                                                                                                                                    |          |
|                                                  | Srinivasanlore voikal ..                                             | 0 6 0                  | 329 71   | 102 11 0                            | 230 4 0                | 3,067 10 5 | 2,894 6 10                                                             | (1) Establishment charges.<br>(2) Construction and repairs of kornbus and silt clearance.<br>(3) Miscellaneous (establishment, batta, cost of silt clearance in the channels is sometimes done by kudimaramat.                         |                                                            |                                                                             |                                                                                                                                    |          |
|                                                  |                                                                      | 0 12 0                 | 136 15   | 4,496 73                            | 3,105 12 0             | 3,067 10 5 | 2,894 6 10                                                             |                                                                                                                                                                                                                                        |                                                            |                                                                             |                                                                                                                                    |          |

STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Kulittalai Taluk.

| Name of the river or other system of irrigation. | Name of the channel in connection with which the cess is now levied. | Rate of cess per acre. |        | Extent on which cess is levied. | Amount collected on the average of the 3 last years ending Fasli 1303. |            | Average expenditure on the last 3 years ending Fasli 1303. | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------|----------------------------------------------------------------------|------------------------|--------|---------------------------------|------------------------------------------------------------------------|------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |                                                                      | Rs. A. P.              | Acres. |                                 | Rs. A. P.                                                              | Acres.     |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1                                                | 2                                                                    | 3                      | 4      | 5                               | 6                                                                      | 7          | 8                                                          | 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Cauvery ..                                       | Marudur Nattu voikal ..                                              | 0 10 0                 | 0 7 0  | 3,844 50                        | 1,690 03                                                               | 3,554 1 5  | 3,032 4 0                                                  | (1) Construction and repairs of kornbus and tools and contingencies.<br>(2) Miscellaneous (establishment, batta, cost of silt clearance in the channels is sometimes done by kudimaramat.<br>(3) The extent and cess entered in columns 4 and 5 differ from the figures given in Board's Proceedings No. 789, dated 12th November 1889. As details are not given in Board's Proceedings it is impossible to explain the difference.<br>(4) The difference between column 5 (demand) and column 6 (collections) is due to the arrears of previous Faslis collected in the year. |
|                                                  | Mahadharapuram voikal ..                                             | 0 10 0                 | 0 7 0  | 469 10                          | 255 66                                                                 | 517 5 3    | 476 10 8                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                  | Krishnarapuram voikal ..                                             | 0 12 0                 | 0 9 0  | 1,149 04                        | 364 44                                                                 | 657 9      | 811 14 1                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                  | Nangun voikal ..                                                     | 0 10 0                 | 0 7 0  | 1,694 62                        | 245 06                                                                 | 1,224 2 8  | 777 13 10                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                  | Total ..                                                             | ..                     | ..     | 7,157 26                        | 2,024 12                                                               | 5,937 15 9 | 5,098 10 7                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

STATEMENT showing particulars of irrigation cess levied on lands under certain channels in the Perambalur Taluk.

| Name of the river or other system of irrigation.   | Name of the channel in connection with which the cess is now levied. | Rate of fees per acre. |        | Extent on which cess is levied. | Amount collected on the average of the 3 last Faslis ending Fasli 1303. | Average expenditure on the last three years ending Fasli 1303.                                                                                            | Items of expenditure explaining what work is done for the amount collected.                | Whether there is any work that the ryots do themselves apart from that done by Government and referred to in the preceding column. | Remarks. |
|----------------------------------------------------|----------------------------------------------------------------------|------------------------|--------|---------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------|
|                                                    |                                                                      | Rs. A. P.              | Acres. |                                 | Rs. A. P.                                                               | Acres.                                                                                                                                                    |                                                                                            |                                                                                                                                    |          |
| 1                                                  | 2                                                                    | 3                      | 4      | 5                               | 6                                                                       | 7                                                                                                                                                         | 8                                                                                          | 9                                                                                                                                  |          |
| Ancient at the junction of Puravolayar and Kallar. | Kallar channel ..                                                    | 0 10 0                 | 2 93   | 93 2 0                          | 72 0 0                                                                  | There are two subhandies each getting a monthly salary of Rs. 3. They simply maintain the channel by removing ordinary silts and doing petty repairs, &c. | In rainy season, if the channel gets silted up wholly, the ryots repair it by kudimaramat. | Dry.<br>Wet.<br>Dry.<br>Wet.                                                                                                       |          |
|                                                    |                                                                      | 0 10 0                 | 137 47 | 93 2 0                          | 72 0 0                                                                  |                                                                                                                                                           |                                                                                            |                                                                                                                                    |          |
|                                                    |                                                                      | 0 10 0                 | 6 28   | 93 2 0                          | 72 0 0                                                                  |                                                                                                                                                           |                                                                                            |                                                                                                                                    |          |
|                                                    |                                                                      | 0 8 0                  | 1 98   | 93 2 0                          | 72 0 0                                                                  |                                                                                                                                                           |                                                                                            |                                                                                                                                    |          |
|                                                    |                                                                      | ..                     | 148 66 | 93 2 0                          | 72 0 0                                                                  |                                                                                                                                                           |                                                                                            |                                                                                                                                    |          |

\* Direct flow.

† Baling.



Endorsement.

Forwarded to the Collector of Trichinopoly for remarks.

(Signed) R. V. SRINIVASAR,  
Secretary.

17th August 1896.

READ—also the following letter from J. K. BATTEN, Esq., Acting Collector of Trichinopoly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 8th January 1897, Dis. No. 19-Rev. :—

I have the honour to report on Board's endorsement, dated 17th August 1896, on letter from the Deputy Commissioner of Revenue Settlement, Party No. V, No. 228-B, dated 10th July 1896, submitting his report in connection with the voluntary irrigation cess levied in this District.

2. As the Deputy Commissioner has given a full account of the origin and history of the cess in this District, it is unnecessary for me to repeat it.

3. I thoroughly agree with the Deputy Commissioner in considering that the cess should be abolished. Mr. Andrew also has left a note to the same effect. Government, I consider, is bound to make water available for lands settled as wet and assessed at full wet rates.

4. As stated by the Deputy Commissioner in paragraph 17 of his letter, the following are the principal items of expenditure now being met from the Irrigation Cess Fund :—

(1) Construction and maintenance of korambus (temporary dams thrown across the river when it is low to divert water into the channel).

(2) Pay of establishment at the head of and along the main channels to regulate the supply of water into them and into the minor channels.

(3) Silt clearance of main channels (when Irrigation Cess Funds permit, the work at other times being carried out entirely at Government expense by the Public Works Department).

(4) *Purchase of tools, contingencies, &c.*—It is only reasonable that the above charges, which are necessary to bring the water to the distributary channel of each village, should be borne by Government, the ryots being left as hitherto to look after the minor distributary channels pertaining to their respective villages.

5. I differ from the Deputy Commissioner, though Mr. Andrew agreed with him, as regards his proposal to provide a fixed annual grant by making a fixed beriz deduction to meet the above-mentioned charges. I consider it undesirable to settle on a fixed sum, as the actual charges will vary according to the circumstances of each year. Moreover as the special cess is to be abolished, I think it would be well to take advantage of the opportunity to get rid of all unusual methods of meeting the cost together with the extra account work necessitated by such special procedure, and to approximate the procedure to that of Districts where the special irrigation cess has never existed. In my opinion the expenses now met by the special cess should be budgeted for year by year, either in the Revenue Department like minor irrigation expenses or in the Public Works Department as the case may be. I can see no adequate reason for making these works a charge on the particular villages, rather than a charge on the general revenue.

6. I agree with the Deputy Commissioner in his proposal as regards the five Cauvery channels in Musiri Taluk mentioned in paragraph 10 of his letter. No irrigation cess is levied under these channels, but the necessary works of the nature described in paragraph 4 above are being carried out by the ryots themselves. As the circumstances of these channels are identical with those of the channels under which the cess is levied, I think that Government should carry out the works mentioned in paragraph 4 in the case of these channels also.

7. For the reasons stated in paragraph 8 of the Deputy Commissioner's letter, I think that the above proposals should not be applied to the Amaravati and the Nandiyar channels, and that the ryots should be left to do all the necessary work in connection therewith as hitherto.

8. An irrigation cess is levied in accordance with G.O., No. 513, Revenue, dated 10th June 1891, under the Perar Kallar channel in Perambalur Taluk, called the Vellar channel in paragraph 10 of the Deputy Commissioner's letter. The Deputy Commissioner considers that this channel need not be taken into consideration as the lands under it were not reclassified, but for the sake of uniformity it might be well to abolish the cess and take the work under Government. The land under it on which cess is levied measures only 148.66 acres and the cess is Rs. 93-2-0.

9. In addition to the above a cess called Nirankkam fee, not mentioned by the Deputy Commissioner, varying from 1 to 7 annas an acre and amounting in all to about Rs. 600 a year, is being levied under five other channels in Perambalur Taluk for many years past, though without formal sanction, as reported in this office letter to the Board, Dis. No. 1127, dated 3rd July 1896. A tabular statement showing details of the Nirankkam fees thus levied is herewith submitted. In view of the fact that the cess is proposed to be abolished in the case of all the other channels in the District, it may be considered desirable that the cess under these channels should be discontinued. Either the ryots may be left to do the necessary work required by kudimaramut, as in the case of the Amaravati and Nandiyar channels; or in my opinion the better course as there is a cess, the channels should be treated like the channels where there is now a regular cess. The lands under these channels like those under the Perar Kallar have not been reclassified. Neither the Perar Kallar nor these five channels have any korambus, and the only expense incurred is the pay of small establishments kept for petty repairs, &c.

10. Adverting to Board's reference, dated 7th November 1896, on Petition Registers Nos. 867 and 904, of 1896 and Board's reference, dated 11th December 1896, on Petition Register No. 1081 of 1896, presented by the ryots of Siplaputtur and Tottiyam villages in Musiri Taluk, I have the honour to state that under the proposals above made, the petitioners will be relieved of all work in connection with the korambus and main channels, which is now carried out at their cost.

11. The several petitions sent to me with the references noted on the margin contain two prayers :—

(1) B.P. (Settlement), dated 5th October 1896, No. 1462, Routine. (a) That the cess, which is proposed to be abolished, should continue to be levied as the funds so collected can be utilized in maintaining the minor distributary and branch channels on which the Irrigation Cess Fund has not hitherto been spent, and which the ryots were managing among themselves, but not successfully owing to want of union.

(2) B.P. (Settlement), dated 11th December 1896, No. 1889, Routine. (b) That the works, hitherto carried out from the Irrigation Cess Fund in connection with the korambus and main channels should continue to be executed by the Revenue Department and not transferred to the Public Works Department.

(3) Board's Ref. on Petition, dated 11th December 1896, No. 944. I think that these two questions need not be decided until Government has actually finally decided to abolish the irrigation cess, but I would offer the following remarks.

12. As to question (a), to continue to cess, but to devote the proceeds to distributary work now supposed to be carried out by kudimaramut, would be to perpetuate a cess, which I think should be abolished. But the question of distributing water in the branch channels is one of much difficulty. Even in Districts where there has never been an irrigation cess, the difficulty of distributing water in minor channels in villages owing to the want of union among ryots must have been felt, and before devoting a special cess to the purpose, I think inquiry should be made as to how the difficulty has been met in other Districts.



13. As to (b), it is a very important question whether when the cess is abolished the work should continue to be done under the Revenue Department as now, or be transferred to the Public Works Department. In fact, most of the reports received from subordinate officers on the present reference are chiefly devoted to this point, and all the officers have reported that the work should be kept in the hands of the Revenue Department. Mr. Andrew has also left a note to the same effect. But the question of transferring the control to the Public Works Department has not really arisen, and when the cess is abolished the management may continue under the Revenue Department as at present until any question of transferring it to the Public Works Department is raised. There will be many good arguments, no doubt, on both sides.

14. With reference to the petition of the ryots under the Ponnéri channel in the Udayápalaiyam Taluk referred with B.P. (Settlement), No. 1463, Routine, dated 5th October 1896, requesting that the cess may be abolished, I have the honour to state that the proposals now made or in accordance with this prayer. Their request for the refund of the cess collected in Fasli 1304 is inadmissible.

15. The Deputy Commissioner's letter, the Assistant Commissioner's letters and the petitions received with the Board's references are returned according to the enclosed list.

## ENCLOSURE.

STATEMENT showing the rate of Nirankkam fees collected on areas irrigated by certain channels in Perambalur Taluk.

| Name of channel.    | Name of villages irrigated.                   | Rate of fees per acre.   | Extent on which cess is levied. | Annual collections. | Annual expenditure.        |                            |                             |
|---------------------|-----------------------------------------------|--------------------------|---------------------------------|---------------------|----------------------------|----------------------------|-----------------------------|
|                     |                                               |                          |                                 |                     | Number of channel coolies. | Rate of pay per annum.     | Amount.                     |
|                     |                                               | RS. A. P.                | ACS.                            | RS. A. P.           |                            | RS. A. P.                  | RS. A. P.                   |
| Pennakonam voikal.. | Tirumandurai Pennakonam ..                    | 0 1 6<br>0 5 0           | 251.33                          | 70 10 0             | 1<br>3                     | 21 8 0<br>16 6 0           | 21 8 0<br>49 2 0            |
| Ogalur do. ..       | Kalanivasal ..<br>Ogalur ..                   | 0 1 0<br>0 5 0           | 825.12                          | 189 12 0            | 1<br>1<br>1                | 24 0 0<br>15 12 0<br>7 0 0 | 120 0 0<br>15 12 0<br>7 0 0 |
| Vadakkalur do. ..   | Vadakkalur ..                                 | 0 5 0                    | 139.95                          | 43 0 5              | 1<br>2                     | 5 4 0<br>21 4 0            | 5 4 0<br>42 8 0             |
| Athiyur do. ..      | Athiyur ..                                    | 0 7 0                    | 601.68                          | 263 3 0             | 2<br>8<br>1                | 30 0 0<br>24 0 0<br>7 0 0  | 60 0 0<br>192 0 0<br>7 0 0  |
| Kilamathur do. ..   | Kilamathur ..<br>Vayalur ..<br>Kaiperambur .. | 0 5 0<br>0 3 7<br>0 2 10 | 295.90                          | 101 1 0             | 2<br>1                     | 26 10 6<br>24 6 0          | 53 5 0<br>24 6 0            |
|                     | Total ..                                      | ..                       | ..                              | 667 10 5            | ..                         | ..                         | 627 13 0                    |

RESOLUTION—No. 280, dated 4th August 1898.

In paragraph 8 of its order on the resettlement of the Trichinopoly District (No. 200, dated 1st April 1895), Government, while expressing the opinion that the levy of the voluntary irrigation cess collected under a number of irrigation channels in the Trichinopoly District "should certainly be discontinued," observed that the question as to what portion of the work on which the cess has hitherto been spent, should be done by Government and what by the ryots, needed careful consideration, and accordingly called for further information on the subject.

2. The first paper read above, which is a report from the Deputy Commissioner, Rao Bahadur Adinarayana Iyah Garu, who conducted the resettlement of the District, deals fully with the question, and the second paper contains the observations of the Collector of Trichinopoly on the Deputy Commissioner's report.

3. The Board must express its great regret at the inordinate delay which has occurred in sending on the papers to Government. In July 1896, when the report was received, a new Secretary had just been appointed, who had to learn his work: the Famine followed, causing great dislocation of ordinary business; and the office of Settlement Commissioner has changed hands four times. Every endeavour is being made to avoid such delays in future.

4. To revert to the irrigation cess, there are fourteen large and important river-channels under which the cess is now collected, thirteen of them drawing their supply from the Cauvery and one from the Coleroon. There is also an insignificant channel from the Vellar, under which a cess aggregating a little over Rs. 90 is paid. The beds of the Cauvery and Coleroon are very broad, and the volume of water flowing therein varies enormously from time to time, and often dwindles to one, or several, narrow streams meandering through a vast expanse of sand. Except when the rivers are in flood, the river-water has to be diverted to the channel-heads in the flood-banks by the erection of temporary bunds across the stream, and by clearing temporary channels in the river-bed. Every fresh in the river washes the dams and temporary channels away, and as soon as the flood subsides the work has to be done again.

Some of these temporary dams are fifteen or twenty miles, or more, distant from the villages which depend on them for irrigation, and throughout this distance the supply has to be regulated and distributed so that each village may get its fair share. In Trichinopoly, old custom left the cultivators to manage the business for themselves as well as they could. The difficulties which they experienced in looking after the temporary dams, and in sharing the trouble and cost, may be easily imagined, and presumably this exceptional difficulty of maintaining their irrigation supply was one of the reasons which was held to justify an amazingly lenient assessment on the Cauvery valley at the original settlement. Of late years the difficulty has been surmounted by the voluntary irrigation cess.

5. At the resettlement the lands under these channels have been reclassified and assessed as (for the most part) under first-class irrigation, a classification which is incorrect unless Government accepts the cost of keeping-up the water-supply to, and in, the main channels, under the exceptional and peculiar circumstances of the locality.

Besides the fourteen channels above referred to, there are five others taking off from the Cauvery, which are equally dependent for their supply on the temporary dam system; but which are managed by the ryots themselves without payment of a voluntary cess. The lands under these five channels have also been reclassified and assessed on the understanding that Government will undertake the cost of keeping-up the supply in the main channels.

6. Under the above circumstances the Board concurs with the Deputy Commissioner and Collector that Government should accept the cost of keeping-up the supply in the main channels, leaving to the ryots the duty of maintaining the minor distributary and field channels as they do in all other Districts.

7. With reference, therefore, to the inquiry made by Government as to what portion of the work now carried out from the Cess Fund should be done by Government, the Deputy Commissioner's recommendation is that the whole of the work so carried out should be undertaken by Government and the Collector and the Board support this recommendation.

Including the upkeep of the five channels under which no Cess is now levied, the probable annual cost to Government may be taken at about Rs. 25,000.



The receipts and expenditure under the Cess Fund during the six years ending with 1896-97 are shown in the subjoined statement:—

| Years.        | Receipts.  | Expenditure. | Balance on 1st April 1897. | Remarks.                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------|------------|--------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | 2          | 3            | 4                          | 5                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1890-91 .. .. | Rs. 20,139 | Rs. 16,847   | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1891-92 .. .. | 21,298     | 19,238       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1892-93 .. .. | 23,460     | 18,913       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1893-94 .. .. | 22,080     | 20,479       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1894-95 .. .. | (a) 26,998 | (a) 24,520   | ....                       | (a) The receipts and expenditure for Fasli 1304 are high. The increase in receipts is due to the extension of the cess to the lands irrigated by the branch channel of the Nangam voikal and partly also to the collection of arrears. The excess under expenditure is due to a larger expenditure having been incurred by the Public Works Department on the construction of the Ponneri and the Musiri Nattu voikal channels. |
| 1895-96 .. .. | (b) 29,557 | (c) 40,414   | ....                       | (b) Government securities to the value of Rs. 8,000, belonging to the Cess Fund were sold in this year. Hence the increase in receipts.<br>(c) The abnormal expenditure during the year was due mainly to the systematic clearance of silt effected by the Public Works Department from the Uyyakondan channel—vide G.O., No. 621, Financial, dated 11th July 1895.                                                             |
| 1896-97 .. .. | 23,684     | (d) 27,544   | ....                       | (d) The large decrease in expenditure as compared with the previous year was due to a special expenditure incurred in the previous year in effecting a systematic clearance of silt from the Uyyakondan channel.                                                                                                                                                                                                                |
| Total .. ..   | 1,67,216   | 1,67,955     | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Average .. .. | 28,888     | 28,993       | ....                       |                                                                                                                                                                                                                                                                                                                                                                                                                                 |

8. Two questions remain to be considered:—

(1) Under what agency should the management of the channels be placed?

The ryots appear on the whole to be satisfied with the management of the Revenue Department, and are averse to a transfer of the management to the Public Works Department.

As remarked by the Collector the management may remain with the Tahsildars until some good reason to the contrary appears.

(2) How should the necessary funds be annually provided?

The Deputy Commissioner's proposal is to make an annual allotment by means of beriz deduction; but the Collector considers that it is undesirable to fix a definite amount, as the actual charges will vary according to the circumstances of each year: that the funds required should be budgeted for, year by year either in the Revenue Department like minor irrigation expenses, or in the Public Works Department as the case may be; and that the cost of the works should be treated as a charge on the general revenue. The Board concurs with the Collector. The expenditure should be debited as part of the annual working expenses of the Cauvery System, which is given credit for about Rs. 2 lakhs roughly of the enhancement resulting from the resettlement. So long as the management remains with the Revenue Department, a special annual allotment may be made and placed at the Board's disposal with the grant for Minor Irrigation Works. If the above view is accepted, a sum of Rs. 25,000 has to be provided for the current fasli. There is a sum of over Rs. 26,000 lying at the credit of the Cess Fund, and the Board considers that this may be appropriated for the purpose.

If it be urged that the ryots who have continued to pay the cess for the four years since the resettlement are entitled to a refund of the amount, it is difficult not to admit the justice of the claim. If Government approve, the amount to be refunded may be provided for in the next budget. The Board believes that this will be abundantly satisfactory to the ryots concerned.

9. In paragraph 9 of his report the Collector brings to notice the existence of a separate Cess called "Niranikkam fee" varying from 1 to 7 annas an acre, amounting

in all to Rs. 600 a year, which is now levied under five channels in the Perambalur Taluk though without sanction. The lands under these channels have not been reclassified, and the assessment was merely raised in consideration of the rise in prices.

In these cases, as also in the case of the channel from the Vellar, the resettlement in no way affects the question as to whether the voluntary cess should be continued or not. So far as the subject of this report is concerned these channels may be excluded from consideration.

10. The several petitions received on the subject of irrigation cess and referred to by the Collector in paragraphs 10, 11 and 14 of his letter will be disposed of on receipt of final orders of Government on these proceedings.

(True Copy and Extract.)

Dy. Dir., L. Rds. and Agri.

for Secy.

To the Secretary to Government, Revenue Department.

Copy to the Deputy Commissioner, No. III Party.

" " Assistant Commissioner in charge No. V Party.  
" " Collector of Trichinopoly.  
" " Land Revenue Department.  
" " Chief Engineer for Irrigation.

Erd. P. Seetharam.



Notes are noted in 70

By order 235

8.4.99

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Para 5 of the report in page  
18 of G.O. 200  
1.4.95

Para 24 of B.P.No: 2 d/4-1-'95 at page  
40 of G.O. 200, d/1-4-'95

Revenue Department.

Read B.P. 230, d/4-8-'98 (c.No: 6000 of  
1898)

Subject: Abolition of voluntary ir-  
rigation cess in Trichinopoly.

Note:

In submitting the scheme for  
the resettlement of the Trichinopoly  
Dt., the Dy: Commissioner of Rev: Sett:  
pointed out that a separate cess at  
rates varying from one anna to twelve  
annas per acre was being levied under  
certain distributary river channels  
and though the cess was a voluntary  
one its incidence could not be ignored  
in calculating the burden of assessment.

Thereupon the Board of Revenue obser-  
ved as follows:-

" This voluntary contribution is  
in theory paid as a substitute for the  
Kudimaramat or repairs which the ryots  
are by custom bound to execute at their  
cost; and it has hitherto been cheer-  
fully paid as the best means of ensuring  
that



"that each ryot shall contribute his  
"fair share of labour. The money is spent  
"in constructing and maintaining the  
"temporary dams by which water is divert-  
"ed from the river-bed, in keeping clear  
"a passage for the water through the sandy  
"bed of the river to the channel-heads,  
"and in silt-clearing and petty repairs.  
"The collection of the cess is in itself  
"an admission that the work is of a na-  
"ture that the ryots cannot perform with-  
"out Govt: assistance, and in revising  
"the assessment of the lands in respect  
"of which the cess is collected, it would  
"seem desirable to proceed on the under-  
"standing that the work on which the vol-  
"untary contributions are expended, will  
"hereafter be done at the cost of the  
"state, and that the collection of the  
"voluntary subscriptions will cease. / Other-  
"wise the incidence of the cess must, as  
"remarked by the Dy: Commissioner, be ta-  
"ken into account in valuing the land,  
"and an equivalent reduction of assessment

must

*More than this,  
It also ensures  
that the work on which  
the irrigation of the  
village depends shall be  
regularly & systematically  
done. A.S.*

*It is an very wish to have  
the understanding, but the  
essential thing is to make  
sure that the work  
shall always be done.*

*A special fund ensured  
this. allotments on a  
budget system did not.  
A.S.*

Para 8 of G.O. 200,d/1-4-95

*Page 2 of the current.*

F.M.C.286,d/9-2-57

3  
2  
must be allowed. The alternative of dis-  
continuing the cess and allotting the re-  
quired amount from the revenue seems ob-  
viously preferable." The Govt: was of  
opinion that the levy of the cess should  
certainly be discontinued but that the  
question as to what portion of the work  
on which the cess collection has been  
hitherto spent should be done by Govt:  
and what portion by the ryots, needed  
careful consideration. The further in-  
formation called for by Govt: on the  
subject is furnished in the current  
read above.

2. An account of the origin and his-  
tory of the irrigation cess in the dis-  
trict is given in detail in the Dy: Com-  
missioner's letter d/10-7-96, Vide para  
3 et seq. It will be seen that the ir-  
rigation cess, which represents the com-  
muted money-value of the labour which  
each landholder was bound by custom to  
contribute for the conservancy of the  
channels, was first introduced tenta-  
tively for a year in 1857 in connec-  
tion



4  
tion with the Cauvery channels irrigating  
the lands in the Trichinopoly Tk; as the  
enforcement of <sup>the</sup> labour contribution was  
found to be a very difficult task owing  
to disputes and want of unanimity among  
the ryots, and that the arrangement hav-  
ing proved satisfactory it was subse-  
quently extended from time to time to  
other channels, in the other taluks of the  
district with the consent of the ryots.  
The cess is now collected in respect of  
fifteen river channels, thirteen of which  
are connected with the Cauvery and, of  
the remaining two, one issues from the  
Coleroon and the other from the Vellar.  
At the re-settlement the lands under all  
the above channels excepting the last one,  
(Vellar) have been re-classified. The  
principal item of work connected with  
the conservancy of the channels is the  
construction and maintenance of Korambus  
or temporary dams built up with sand,  
earth, twigs, bushes and grass. This sys-  
tem does not obtain in the Tanjore Dt:  
but

Para 6 of the Dy: Commissioner's  
letter d/10-7-96 (page 3 of  
the current)

Para 4 of G.O. 200, d/1-4-95

Para 7 of the Dy: Commission-  
er's letter d/10-7-96

Para 4 of the Current.

3  
but the necessity for <sup>it</sup> in the Trichino-  
poly Dt: is explained to be due to the  
facts that the beds of the Cauvery and  
Coleroon are very broad and the volume  
of water flowing therein varies enor-  
mously from time to time, and often  
dwindles to one, or several, narrow  
streams meandering through a vast ex-  
panse of sand, and that except when  
the rivers are in flood, the river-wa-  
ter has to be diverted to the channel-  
heads ~~lands~~ in the flood-banks by the erec-  
tion of temporary bunds across the  
stream, and by clearing temporary chan-  
nels in the river-bed. The temporary  
dams and channels being liable to be  
washed away by floods, they have to be  
done again as soon as the flood sub-  
sides. It appears that in the re-classi-  
fied tract there are five channels con-  
nected with the Cauvery in the Musiri  
Tk: which are equally dependent for  
their supply on the temporary dam sys-  
tem but in respect of which, Korambu

work



work similar to that done for the channels managed under the irrigation cess system, is carried out by the ryots amongst themselves without payment of a voluntary cess.

The Dy: Commissioner considers that whatever treatment is adopted as regards the Cauvery and Coleroon Channels which now pay irrigation cess must also be extended to these five channels under which no cess is at present levied.

3. The rate of cess is not uniform for the several channels but is so regulated as to cover the varying charges of the different channels leaving a small margin.

The rates at which the cess is collected and the extent falling under each rate are shown in the subjoined statement:-

| Rate per acre of cess collected | Trichinopoly | Kulittalai | Misari | Udumyarpalayam | Total   |
|---------------------------------|--------------|------------|--------|----------------|---------|
|                                 | Extent       | Extent     | Extent | Extent         | Extent  |
| Rs. a. p.                       | Acres        | Acres      | Acres  | Acres          | Acres   |
| 1-0-0                           | ..           | ..         | 330    | ..             | 330     |
| 0-12-0                          | ..           | 1149       | 2639   | ..             | 3788    |
| 0-10-0                          | ..           | 6008       | ..     | ..             | 6008    |
| 0-9-0                           | ..           | 364        | 715    | ..             | 1079    |
| 0-8-0                           | ..           | 66         | 725    | ..             | 791     |
| 0-7-0                           | ..           | 1226       | ..     | ..             | 1226    |
| 0-6-0                           | ..           | 1958       | 88     | 4,159          | 6205    |
| 0-4-0                           | 759          | ..         | ..     | ..             | 759     |
| 0-3-0                           | 23,063       | ..         | ..     | ..             | 23,063  |
| 0-2-0                           | 30,389       | ..         | ..     | ..             | 30,389  |
| 0-1-0                           | 10,193       | ..         | ..     | ..             | 10,193  |
| Total                           | 64,404       | 10,771     | 4,497  | 4,159          | 83,831. |

Paras 12 and 13 of the Dy: Commissioner's letter d/10-7-96 (page 4 of the current)

Of the total extent of 83,831 acres paying cess, no less than 64,404 acres are in the Trichinopoly Tk: and the contributions made by this large extent <sup>are</sup> ~~is~~ at very light rates. This

Para 14 of the Dy: Commissioner's letter d/10-7-96 (page 5 of the current) is reported to be due chiefly to the fact that some of the main channels in this Tk: command large areas and affect a large number of villages and that in consequence a much smaller acreage rate is sufficient to maintain them in order, than is required in the case of channels having smaller ayakats (irrigated areas) under them.

Para 17 of Do.

4. The principal items of expenditure met from the cess collections are stated to be:-

(1) Pay of establishments at the head sluices and along the main channels to regulate the supply of water into them and into the minor channels dependent on them.

(2) The construction and repairs of

Korambus

235-36



Korambus under the supervision and with the aid of the above establishments and of temporary coolies employed from time to time.

(3) Purchase of tools, contingencies, etc.,

(4) Also silt clearance when necessary.

This is done chiefly on the main channels and not on the individual village distributaries. The clearance of silt from the latter and ~~of~~ the execution of the necessary repairs to them are carried out by the ryots of the villages concerned.

In this connection the Dy: Commissioner invites attention to the fact that previous to the introduction of the cess small establishments of lascars had been maintained by the Public Works Dept: at the cost of Govt: to look after the conservancy of the channels and that these establishments were transferred to the Rev: Dept: when the cess was introduced, the charges on their account being debited to the Cess Fund.

5.

Para 20 of the Dy: Commissioner's letter d/10-7-96.

Para 19 of the Dy: Commissioner's letter d/10-7-96. (page 6 of the current)

Para 22 of Do.

(page 7 of the current)

5. The manner in which the regulation and distribution of water in connection with the large main channels and the minor distributaries is managed under the cess system is described in para 20 of the Dy: <sup>Commissioner's</sup> ~~letter~~ letter. It would appear that the arrangements to from the river up the village channels are controlled by the Revenue authorities with the aid of the Korambu establishments maintained out of the cess collections and that after the water has been let into the village channels it passes under the control of the villagers themselves and its further distribution between them is regulated by custom, any disputes being referred to and settled by the Tahsildars.

6. In support of the view that the irrigation cess should be discontinued, the Dy: Commissioner states as follows  
"Apart from the general consideration that it is undesirable that Govt: should undertake the collection of a cess depending on voluntary assent, which,



which, however, easily realized in the past, cannot always be legally enforced, the levy of the cess requires re-consideration from the point of view of the enhanced assessments imposed at the recent re-settlement and also because the cess proceeds are expended on purposes, which, under the present circumstances at any rate cannot all of them, it appears to me, be fairly held to be a proper charge on the fund. It may be urged that the rates of cess at present paid on the bulk of the area subject to it are very light, and that as under B.P. No:380, d/26th Nov: '95 a reduction was made on the classification results, the cess may be continued and that no objection can be taken to the purposes to which it is applied as such expenditure has been long acquiesced in and is justified by custom. The reduction in the classification figures, though it is a <sup>measure</sup> ~~number~~ of relief, was, it must be noted, effected on the general ground that the results were somewhat high

Para 23 of the Dy Commissioner's letter d/ 10-7-96.

*Govt does at this now through the Tahs & the villagers, but the villagers pay for it by the cess.*

*As measures, the Govt. should henceforth pay.*

*At*

"high and required to be moderated. Referring to the objects on which the cess collections are expended, it appears to me that the charge for conservancy up to the point where the village channels are reached should at present be borne by Govt., whatever may have been the propriety of debiting such charges to the Cess Fund under the lenient assessments of the old settlement".

He proposes

(1) that Govt: should undertake

(a) the construction and repair

of Korambus so as to maintain

the requisite supply

in the main channels;

(b) the conservancy of the main channels and the regulation and distribution of water

from them up to the point

where the village individual

channels begin;

(c) silt clearance when necessary

from the main channels.

nels.

and (3)

235-36  
14



7. As regards the agency under which the management of the channels should be placed it is stated by the Dy: Commissioner of Revenue Settlement that the Tahsildars from their intimate knowledge of the requirements of the several villages and from their accessibility are in a position to manage the channels more satisfactorily than any other agency and that the ryots are strongly averse to the management of the channels being taken away from the Tahsildars. The Collector also considers that when the cess is abolished the management may continue under the Rev: Dept: as at present.



14  
sent until any question of transferring it to the the Public Works Dept: is raised. The Collector's view which is concurred in by the Board may be accepted.

8. In regard to the question of providing the necessary funds annually, the Dy: Commissioner proposes that a fixed sum be allotted to meet the cost of the establishments, etc., and that this amount be annually granted as a beriz deduction and placed at the disposal of the Rev: Dept: so that the conservancy of the channels and the regulation and distribution of water-supply may, as at present, be left in the hands of the Tahsildars. The Collector, however, considers that it is undesirable to fix a definite amount as the actual charges will vary according to the circumstances of each year, that the funds required should be budgeted for year after year either in the Rev: Dept: like minor irrigation expenses or in the

Public

*Para 8 (1) of the current.*

Para 27 of the Dy: Commissioner's letter d/10-7-96. (*page 8 of the current*)

Para 5 of the Collector's letter d/8-1-97. (*page 12 of the current*)

15  
8  
*Para 8 of the Current.*

*adherent in theory. But in practise? In a time of financial stress Govt. cuts down the Minor Irrig. allotment to a minimum. The Bd. cuts it down for each district and the special claims of these channels being lost sight of, their allotment is cut down or struck out. The Colr. protests on petn. from the ryots looks up their case & protests. The Bd. supports him and Govt. eventually concur. Meanwhile*

Public Works Dept: as the case may be and that the cost of the works should be treated as a charge on the general revenue. The Board agreeing with the Collector states that the expenditure should be debited as part of the annual working expenses of the Cauvery system which is given credit for about 2 lakhs of rupees roughly of the enhancement resulting from the re-settlement and that so long as the management remains with the Rev: Dept:, a special annual allotment may be made and placed at the disposal of the Board with the grant for the Minor Irrigation works. The probable annual cost to Govt: including the up-keep of the five channels in the Melur Tk: under which no cess is now levied is estimated at Rs. 25,000 and the Board considers that a sum of over Rs. 26,000 lying at the credit of the cess fund may be appropriated during the current fasli. It is submitted that the Board's proposals

235 36  
10 may



16  
may be approved with the concurrence of the Public Works Dept: (Irrigation Branch).

9. The Board states that if it be urged that the ryots who have continued to pay the cess for the four years since the re-settlement are entitled to a refund of the amount, it is difficult not to admit the justice of the claim and that if the Govt: approves, the

amount to be refunded may be provided for in the next budget. It believes that the above arrangement will be abundantly satisfactory to the ryots concerned. The re-settlement was introduced in fasli 1304 (1894-95) and

the collections during the four years ending 1897-98 amount to about Rs. 1,04,000.

The question of refunding the amount

may, it is submitted, be deferred till

the ryots come of their own motion and press for the claim.

10. An irrigation cess amounting to Rs. 93-<sup>2</sup>0 is levied under the Vellar

channel

weeks or months have gone by; in the absence of funds the Korambur has not been restored & the long channel through the bed of the river has not been executed, and the ryots have lost their crop for that season.

It will be abundantly unsatisfactory unless the allotment of funds is as certain as at present. It is on a budget system that can hardly be

Para 5 of the report on page 3 of P.O. 250  
16.7.98

|            |          |
|------------|----------|
|            | Rs.      |
| 1894-95--  | 36,998.  |
| 1895-96 -- | 29,557.  |
| 1896-97    | 23684.   |
| 1897-98    | 24,259   |
|            | 104,498. |

The cess is voluntary & has been spent on the work.

84  
Para 9 of the Collector's letter d/8-1-97. (page 13 of the current)

17 9  
channel in accordance with G.O.No:

513, Rev:, d/10th June 1891. The Dy: Commissioner considers that this channel need not be taken into consideration as the lands under it were not re-classified but the Collector is of opinion that for the sake of uniformity it might be well to abolish the cess and take the work under Govt:.. The Collector also brings to notice that a cess called "Niranikkam fee" varying from 1 to 7 annas an acre and amounting in all to about Rs. 600 a year is being levied under five channels in the Perambalur Tk: for many years past though without formal sanction and considers it desirable that the cess should be discontinued in view of the fact that the cess is proposed to be abolished in the case of all the other channels in the district. The lands under these channels as also under the Vellar channel have not been re-classified and the re-settlement was carried out on

Paras 4 and 5 of G.O.200, d/1-4-95.

235-26  
17  
the



16  
18

the basis of a percentage enhancement  
of the existing rates of assessment  
with reference to the rise in prices.  
As the re-settlement in no way affects  
the question as to whether the Volun-  
tary cess should be continued or not  
in the case of these channels, the Board  
is of opinion that these channels  
should be excluded from consideration  
for the present. It is submitted that  
the Board's opinion may be accepted.

Para 9 of the current.

Certainly. They will  
have the certainty of  
regular repairs & money  
to pay for them.

8/12/58. M.A.

1/10/98 Put up the original  
of G.O. No 200 of 1 April 1895.

10/10/98  
8/12/58.

For the reasons recorded in  
preceding pages & in the  
file of C. Nos. 6076 & 6745.

I think it is to be regretted  
that Govt. agreed to the  
abolition of the cess, which  
provided a fund that could  
never be struck off a budget  
which ensured the unfailing  
execution of work on which  
the village crops <sup>entirely</sup> depend.  
In various cases within my

Secy The original of G.O.  
200 of 1 April 95 was with  
the Gadaveri Settlement  
papers. It has now  
been obtained from the  
Mr. S. B. Blin with whom

19

own experience the ryots  
assented to the cess because  
of the irregularity <sup>uncertainty</sup> of the allotment  
of Govt. funds. What is  
really wanted is the legalization  
of the cess, not its abolition.

If a fixed allotment could be  
obtained corresponding to the  
amount now collected, by a  
deduction from the village  
levy, the position would of  
course be quite safe. But  
I doubt whether Govt. <sup>could</sup> make  
such an arrangement  
under existing financial  
rules. And I should like  
the point looked up.

A palliative would be to  
collect the cess for one <sup>or</sup>  
~~year~~ year while <sup>also</sup> making  
a budget allotment of the  
amount out of Minor Irriga-  
tion and <sup>thus</sup> keep old year's funds  
in hand. But there wd be  
no permanency in such an  
arrangement. The reason wd  
be forgotten & the reserve wd be

10

These papers are and is  
submitted below.

The notes which  
relate to the decision  
to abolish the voluntary  
irrigation cess are  
flagged Z.

It will be  
seen that the Hon Mr  
Gova was doubtful  
as to the work which  
Govt. shd undertake.  
The Hon Mr. Blin wishes  
to have full information  
as to the kind of work  
carried out with the  
cess & the agency  
employed.

From the  
items specified on  
page 11 above it  
seems clear that the  
cess is largely spent  
on works not properly  
falling under the  
head of Kudiwaramat.  
i.e. the erecting of korams  
to regulate water in  
the main channels,  
the general maintenance



of the main channels  
& silt clearance  
therein seems all  
to be work clearly  
not Kudimaramat

The decision to  
abolish the cess may  
therefor, it is submitted  
be maintained and  
the ryots' share  
of the work confined  
as proposed to the  
distribution of water  
in the limits of the  
village & to silt  
clearance in the  
minor channels.

The other work  
hitherto done from the  
cess fund may, it  
is submitted continue  
to be carried out by establishments under  
the Tahildars & funds  
provided therefor in  
the minor irrigation  
Budget. There seems  
no need to provide a  
separate head in the  
Budget.

Orders are also  
quoted in the

expanded the  
first time financial  
pressure arose.

I am satisfied that  
sooner or later disaster  
will overtake the villages  
if the cess be abolished,  
unless an equivalent  
deduction can be made  
from the bery, or from  
the asst. of the field  
irrigated.

was the order of Govt  
assenting to the abolition  
of the cess announced  
to the ryots concerned.

MA

5.11.98

yes  
S.K.

Like similar matters  
the order will take  
effect from the date  
of issue.

S.K.

of the cess collected  
during the last  
four years ending  
1897-98.

Me  
31.1.98

Hu

S.K. 1/11/98

Porting letter H. 11.11.98  
note on p. 18-20

235-36  
19

c 2/11/98



At page 19 of the note,  
the Honble Member remarks, "If a  
fixed allotment could be obtained  
corresponding to the amount now  
collected by a deduction from the  
village levy, the position would  
of course be quite safe. But I ~  
doubt whether Government could  
make such an arrangement -  
under existing financial rules.  
I should like the point looked  
up"

A It is submitted that the ~  
question may be referred ~  
unofficially to the Financial  
Department for remarks.

2. With reference to the Honble  
Member's query at page 20 whether  
the order of Government assenting  
to the abolition of the pesh was  
announced to the ryots concerned  
it is submitted that Rs. 200  
of 12-4-95 was placed on the  
Editor's table and that the Board  
has received several petitions  
from the ryots praying that the  
pesh should continue to be levied  
the funds collected being utilized

Para 11 of the Collector's  
Letter in (page 13 of)  
the current.



in maintaining the minor dis-  
tributary and branch channels  
on which the Irrigation cess has  
not hitherto been spent but which  
the villagers were managing among  
themselves. It seems clear that the  
ryots are aware of the order of  
Government assenting to the  
discontinuance of the cess.

Secy  
10/11/98

I do not see how the H.C.'s  
scheme at A above can be brought  
under any of our recognized  
modes of financial arrange-  
ment; but the Fin. Dept may  
be consulted on the point

S.P. 11/11/98

Fin. Dept

For 11/11/98

Rev. C. No. 8,000

CS

To Chief Secy  
NOTE

Pona 8 of 80. 200 Rev  
1.4.95

The Government having in 1895  
approved the discontinuance of the  
voluntary cess levied in the Trichino-  
poly District for the conservancy of  
certain irrigation channels and called  
for further information on the sub-  
ject, the question of providing the  
best means <sup>of assuring</sup> ~~within~~ the regular and  
systematic execution of the works on  
which the irrigation of the villages  
depend ~~is now~~ <sup>is now</sup>  
raised.

Page 14 of  
Rev. Note.

2. The Deputy Commissioner of  
Revenue Settlement suggested that  
the necessary funds might be annually  
provided by means of a beriz deduc-  
tion and placed at the disposal of  
the Revenue Department so that the  
conservancy of the channels and the  
regulation and distribution of water  
supply may, as at present, be left in  
the hands of the Tahsildars. As how-  
ever, the actual charges vary according  
to the circumstances of each year and  
a definite amount cannot therefore  
be fixed, the Collector and the Board



26  
of Revenue would treat the cost of the works as a charge on the general revenues, a special annual allotment being ~~placed~~ placed at the disposal of the Board ~~of Revenue~~ with the grant for Minor Irrigation Works.

3. As pointed out by the Hon. Member, allotments ~~on~~ on a budget system cannot afford the same certainty that the conservancy of the irrigation channels ~~will~~ <sup>will</sup> be regularly attended to as a special fund would do, since in times of financial pressure the allotment for minor irrigation works ~~will~~ <sup>would</sup> ~~be~~ <sup>be</sup> ~~likely~~ <sup>likely</sup> ~~to~~ <sup>to</sup> ~~be~~ <sup>be</sup> ~~subject~~ <sup>subject</sup> ~~to~~ <sup>to</sup> ~~reduction~~ <sup>reduction</sup> ~~and~~ <sup>and</sup> ~~the~~ <sup>the</sup> ~~special~~ <sup>special</sup> ~~claims~~ <sup>claims</sup> of these channels would be lost sight of. The Honourable Member therefore considers that the position would be quite safe if a fixed allotment <sup>could be obtained</sup> corresponding to the amount now collected by a deduction from the village beriz. The Honourable Member is doubtful whether Govt. could make such an arrangement under existing financial ~~rules~~ and the matter is referred to the Financial Department for remarks.

4. As a beriz deduction in this case would be practically an alienation of revenue for forming a special fund to be devoted to a special purpose, it would ~~require~~ <sup>require</sup> the orders of the Government of India. There is besides the practical difficulty raised by the Collector on the

same

Vide pages 2, 15,  
+ 18 of Rev. Note.



Vide p. 15  
of Rev. Note.

14  
same suggestion made by the Deputy Commissioner, namely, that the actual charges vary according to the circumstances of each year, so that a definite amount cannot well be fixed for making this deduction. In such cases, however, averages are generally taken; and if this can be done and it is ~~clear~~ <sup>clear</sup> ~~that~~ <sup>that</sup> no loss of revenue or additional charges ~~is~~ <sup>are</sup> involved ~~in~~ <sup>in</sup> the proposal ~~since~~ <sup>since</sup> (the enhanced assessment imposed at the re-settlement provides for ~~the~~ <sup>the</sup> ~~Govt.~~ <sup>Govt.</sup> of India ~~can~~ <sup>would</sup> it is thought, have no objection to sanction the proposed

beriz deduction ~~and its~~ <sup>and its</sup> ~~formation~~ <sup>formation</sup> ~~of the deducted amount~~ <sup>of the deducted amount</sup> into a special fund to be applied to the

special purpose for which it is required. The probable annual cost involved is estimated at Rs 25,000 against which there is at present Rs 25,000 lying ~~to~~ <sup>to</sup> the credit of the Cess fund.

12/1/98

C.S.

Before returning the papers  
to the A. G. may be consulted  
u.o.

C.S.

22.12.48

21/1/99

L. A. G. u.o.

21/1/98-36  
235-36  
22/1/98



Government of India sanction will be necessary to any alienation of Revenue or the constitution of any separate fund. Chapter 17 Civil Account Code articles 283.4(1)(2)(9) + 267.

23/1  
A. G.

20  
In the C.S.

Subd. That the papers may now go back u.o. to Revenue.

Curb.  
26.1.99 No. 276. d/27-1-99.  
In Rev. Dept. u.o.

27.1.99  
Rev Dept

To the Under Secretary, Revenue Dept.

Submitted for order as to whether the Govt of India should be addressed. The note of the Finance Dept. has not been circulated to H.M.

27/1/99

Secy  
30/1/99

(1) H. 1

W. H. Arundel

H.M.

Any financial arrangement, such as that suggested by the Hon W. Arundel, will require the sanction of the Govt of India.

The proposal involves the allocation of <sup>the</sup> irrigation charges for irrigation works against the specific land from which the irrig. rev. is derived. The plan therefore introduces a new principle which may form a dangerous precedent. The Govt does not seem to have been considered from this point of view. Is the Govt of India likely to approve a principle which if carried out to any serious extent w<sup>d</sup>. hamper their general budget control?

28/1/99

I quite agree as to the great desirability of ex-empting a certain sum as absolutely essential for the annual upkeep of the Trichy

C. 1. 1. 99 Recd 15/3/99  
A. 1. 1. 99

235/30  
23



Korambus -

A certain sum must be allotted annually for the upkeep of the Cauvery Irrigation System, and I should have thought that if Govt. now unanimously & gladly lays it down that the provision of Rs 25,000 annually is indispensably necessary for this special purpose, and must not on any account be left unprovided for, we shd. be strong enough to adhere to this resolution -

I am not sure however whether this would divide the cost (as it should) between Imperial & Provincial in the same proportion as the revenue is divided?

The circumstances are so very special that I think the G. of India might consent to the plan of deduction from herin -

Might we not say that under this is agreed to, Govt. proposes to reduce the land assessment by the amount of the Voluntary Cess & continue the latter, though much averse to this alternative?

W.S.  
2-2-99-

The question of refund for the past four years is an awkward one but I shd. plead that the refund ought to be granted -

I am quite ready to ask India.

KA 3.2.99.  
A.S.H. 27.3.99

To the Under Secretary.

Please see draft letter to India submitted below for issue in the Financial Department. Orders regarding the abolition of the Voluntary irrigation cess &c. cannot be passed until the receipt of the reply from the Govt. of India.

C.P.R.  
9/2/99.

Rep.

Please verify the points marked on pp 3 & 6 of the Draft & then please have it typed as revised.

W.S.  
14/2/99

msl.

To the Under Secretary.

Please see fair copy submitted.

C.P.R.  
17/2/99.

Long  
17/2/99

I have supplemented the draft a little: please fill in the figs in para 4 & 6 - the latter approximately if available.

As the plan is exceptional we must bring out that we recognize that.

The letter shd go to Res. Dep.

attended to.

W.S. 27.2.99  
Full Dept. of India direct or write to Res. Dep. before any scheme is started on the part of India.

msl.

235-104



of the Govt. of India. If they approve the scheme they will obtain sanction in the Fin. Dept. of India

Has Fin. Dept. any remarks differ on the draft?

N.O. No. 207 24/2/99  
Fin. Dept. No. 27th February 1899



Recd on 27.2.99  
at 2 p.m.

Notes

There appears to be no objection to the draft before being accepted. but it should be noted that in <sup>the event of</sup> ~~case~~ the Govt. of India requires the sanction the being deduction proposed and requires the charge to be provided for in the regular way under Minor Irrigation Works, that Govt. should be addressed in view to three-fourths of the charge being borne by Imperial, that being the extent to which Imperial is at present benefitted by the enhanced assessment that is being levied.

9/3/99

curd.  
9.3.24

(Signature)

No 711, dt 10-3-99.

To The Revenue Dept (u.o)

Revenue Department

To the Under Secy.

For orders as to whether the



Read B.P. No. 280 dated 4th Aug. 1898 (C.No. 6000 of 1898).

28

Irrigation No. 3

G.O. No. 235 P. d/ 8th April 1899.

Ordered that the following --  
letter be addressed to the ~~Finance~~  
~~to the Government of India.~~

11/12/98

11/12/98

Irrigation No. 4

Letter No. 236

To The Secretary to the Govt of India  
Finance and Commerce Dept.

Sir,

I am directed to address you  
on the creation of a special  
fund by the deduction of  
from the land rev. collections or being of certain  
villages  
for the  
conservancy of the irrigation  
channels in the Trichinopoly district  
which supply them.

Print soon

28/3

To the Fin. Dept with  
draft letter.

11/12/98

A.S.H.  
27.3.99

x Apr.  
(with a copy of B.P. 280  
4-4-99)

84  
The draft may be issued  
as it stands. This Dept has  
said that "the only alternative  
to such an arrangement"  
(i.e. being deduction) is to reduce  
the assessment by an amount  
equal to the loss and to  
continue the collection of  
the loss. This contingency  
will be considered when  
the Govt. of India replies.

11.3.99  
11/3/99  
The Draft may seem  
sufficient as it stands  
We need not further  
anticipate future contingencies  
11/13/99

H.M.

Please see draft below  
for approval. The point indicated  
by the Fin. Dept. will be taken up  
if necessary on receipt of  
India's reply to the present  
communication.

14/3/99

H.M. & Cur.

I approve the draft  
H.M.  
16.3.99

It makes out a stronger  
case than I expected. I only  
hope it will carry sufficiently  
cogency with it.

11/12/98  
A.S.H.  
27.3.99

Recd 15/3/99  
P.S. 28/3/99



2. A voluntary irrigation cess at rates varying from 1 anna to 1 Rupee

per acre is now <sup>raised by</sup> levied ~~from~~ the ryots holding irrigated lands under ~~for the conservancy of~~ fourteen chan-

nels, <sup>in the district</sup> ~~in the district~~ of these

channels drawing their supply from the --

Cauvery and one from the Coleroon. ~~the~~

cess originally represented the commut-

ed money value of the labour which by

custom each ryot <sup>was bound to</sup> contribute for the

conservancy of the channels. It was --

first introduced in 1857 <sup>and has since been gradually extended</sup>

of ensuring that each ryot paid ~~his~~

his fair share, and <sup>in order to avoid the great difficulties that,</sup> owing to disputes

and want of unanimity among the ryots, ~~attended~~

the enforcement of the labour contri-

bution <sup>The cess is collected by the District</sup> ~~was found to be a very diffi-~~

and supervise its expenditure. The objects on wh. it is spent are mainte-

~~nance of the channels~~ <sup>mainly</sup> (a) the up-

keep of establishments at the head --

sluices and along the main channels <sup>distribution</sup>

to regulate the supply of water in them

and in the minor channels dependent

on them; (b) the construction and re-

newal <sup>the</sup> of temporary dams <sup>which are</sup> ~~under the~~ <sup>or Korambus</sup> ~~erected~~

As explained in the papers printed with B.P. No 280 d/4 Aug 78 (a copy of which accompanies this letter),

Vide para 3 et seq. of the

By Commr's letter No 228-B d/10-7-96

at p. 2 of the current.

when the river supply is low to divert ~~supervision and with the aid of the~~ water to the channel heads; ~~the~~ <sup>these establishments and of temporary</sup> ~~these establishments and of temporary~~ <sup>supervision and with the aid of the</sup> ~~supervision and with the aid of the~~ <sup>the more permanent measures</sup> ~~the more permanent measures~~ <sup>which are not employed from time to time</sup> ~~which are not employed from time to time~~ <sup>charges on the cess fund</sup> ~~charges on the cess fund~~ <sup>the purchase of tools, contin-</sup> ~~the purchase of tools, contin-~~

gencies &c. and (c) the silt clear-

ance of the main channels; the clear-

ance of silt from <sup>the</sup> individual vil-

lage distributaries <sup>being</sup> ~~the~~ the execution

of the necessary repairs to them are

carried out by the ryots of the vil-

lages concerned. <sup>These</sup> ~~These~~

Special arrangements are required <sup>in consequence of the uncertain character</sup> ~~in consequence of the uncertain character~~

of Cauvery and the Coleroon <sup>floods</sup> ~~floods~~

<sup>which have to be taken</sup> ~~which have to be taken~~ <sup>channels taking off from these rivers</sup> ~~channels taking off from these rivers~~

The beds of the <sup>rivers</sup> ~~Cauvery and Coleroon~~

are very broad and the volume of water

flowing therein varies enormously from

time to time, and often dwindles to

one or several narrow streams meander-

ing through a vast expanse of sand. <sup>the river falls to this extent</sup> ~~the river falls to this extent~~

When <sup>the river is in flood,</sup> ~~the river is in flood,~~

the ~~river~~ water has to be diverted to

the channel ~~heads~~ in the flood-banks

by the erection of temporary <sup>dams</sup> ~~dams~~ <sup>across</sup> ~~across~~

the stream, and by clearing ---

it is necessary, as explained in the B.P. already cited, to divert



temporary channels in the river bed,

Every fresh in the river washes <sup>away</sup> the

dams and the temporary channels, ~~away~~.

and as soon as the flood subsides the

work ~~have~~ to be <sup>restored</sup> ~~done again~~. Some of

these temporary dams are 15 or 20 -

miles, or more, distant from the vil-

lages which depend on them for irri-

gation, and throughout this distance

the supply has to be regulated and

distributed so that each village may

get its fair share. ~~It is~~

<sup>By the custom of the country</sup> ~~the~~ cultivators ~~to~~

<sup>did this work</sup> ~~manage the business for themselves~~

as well as they could. The difficul-

ties which they experienced in look-

ing after the temporary dams, and in

sharing the trouble and cost <sup>was very great</sup> ~~may be~~

easily imagined, and ~~presumably~~ this

exceptional difficulty of maintaining

the <sup>apparently</sup> irrigation supply was ~~one of~~

<sup>main</sup> the reasons which was held to justify

<sup>exceedingly</sup> an ~~exceedingly~~ lenient assessment on -

the Cauvery valley at the original --

settlement.

para 5 of the  
B.P. (1-15)

570  
4 At the <sup>recent</sup> ~~resettlement~~ <sup>of 1894-5</sup> the lands  
under these channels <sup>were</sup> ~~have been~~ reclass-

sified and assessed ~~and~~ for the most

part <sup>as lands</sup> ~~under the~~ first class irriga-

tion, a classification which is in-

correct unless <sup>the</sup> Government accepts the

cost of keeping up the water supply

to, and in, the main channels, under

the exceptional and peculiar circum-

stances <sup>explained</sup> ~~explained~~ <sup>N.V.</sup> Besides the

fourteen channels referred to above

there are five others taking off from

the Cauvery which are equally depen-

dent for their supply on the temporary

dam system, but which are managed by

the ryots themselves without payment

of a voluntary cess. The lands under

these five channels have also been re-

classified and assessed on the under-

standing that Govt. will undertake the

cost of keeping up the supply in the

main channels. <sup>N.P.</sup> The ~~cost of~~ maintaining

of the water supply in these main channel

<sup>above referred to</sup> ~~is~~ <sup>(the cost is estimated</sup> ~~undertaken by the Govt.~~ at

Rs. 25000 per annum. The duty of main-

aining

N.V.

N.P.

para 7 of the B.P.  
(1-15)

and the fact



maintaining the minor distributary and field channels will be left as hitherto to the ryots concerned.

6 The difficulty experienced by this Government in devising some means whereby the annual expenditure of Rs. 25,000 on these channels will be assured has given <sup>rise</sup> to the present reference. If the amount were budgetted for year after year under the head of "minor irrigation works", the special claim of these channels would in course of time be <sup>likely to be</sup> lost sight of and the allotment <sup>required to maintain them in efficiency</sup> made on their account would be <sup>likely to be</sup>

cut down or struck out in times of financial pressure with <sup>serious</sup> results --

not only to the ryots, but to the Govt. revenue. The total irrigated area over which the cess is levied is 83,830 acres assessed at Rs. 65,9288 approximately

that the execution of the necessary repairs would be delayed and loss caused to the ryots. If the Governor in Council is therefore of opinion --

that To ensure the unfailing execution of the work on which the irrigation of this large area the villages <sup>entirely depends</sup>, a sum of Rs. 25,000 per annum ~~will~~ should be placed at the disposal of the Rev.

the Govt. recognizes the exceptional character of the plan proposed he believes it to be the most economical & effective that he devised for the protection of large & important interests at stake

Revenue Department by means of deduction from <sup>the</sup> village <sup>or land rev. collections</sup> beriz ~~and the cost~~ of the villages concerned, and the cost of maintaining the channels should be met from the special fund thus formed. The only alternative to such an arrangement is to reduce the assessment of the lands concerned by an amount equal to the cess and to continue the collection of the cess; but <sup>as the cess is voluntary</sup> this course is much to be deprecated.

7 I am to request that in the circumstances the <sup>sanction of the</sup> Government of India may be obtained <sup>will be pleased to sanction</sup> as a special case under articles 283 & 4 (1) (2), (9) and 267 <sup>Chapter 17</sup> of the Civil Account Code to the creation of the special fund proposed.

MS-89-16-3-89  
18/4/88  
J. P. M. / 9



DAVID

FOR DESPATCH