

248.7

PROCEEDINGS

OF THE

Council of the Governor of Fort St. George

ASSEMBLED

FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS

FOR THE YEAR

1906.

WITH INDEX.

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Proceedings of a Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 and 25 Vic., cap. 67, and 55 and 56 Vic., cap. 14.

The Council met at the Council Chamber, Fort St. George, at noon on Friday the 6th day of April 1906.

P R E S E N T :

His Excellency the Hon'ble Sir ARTHUR LAWLEY, K.C.M.G., G.C.I.E., Governor of Madras—*Presiding*.
The Hon'ble Mr. G. STOKES, C.S.I.
The Hon'ble Mr. G. S. FORBES, C.S.I.
The Hon'ble Mr. A. E. CASTLESTUART STUART.
The Hon'ble P. S. SIVASWAMI AIYAR Avargal.
The Hon'ble Sir V. C. DESIKA CHARIYAR, *Kt.*
The Hon'ble Mr. J. TWIGG.
The Hon'ble L. A. GOVINDARAGHAVA AIYAR Avargal, Diwan Bahadur.
The Hon'ble Mr. A. J. YORKE.
The Hon'ble Mr. J. N. ATKINSON.
The Hon'ble Mr. C. J. WEIR.
The Hon'ble R. V. SRINIVASA AIYAR Avargal, Diwan Bahadur.
The Hon'ble Mr. A. G. CARUEW.
The Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S.
The Hon'ble K. R. GURUSWAMI AIYAR Avargal.
The Hon'ble M. KRISHNAN NAYAR Avargal.
The Hon'ble B. NARASIMHESWARA SARMA Garu.
The Hon'ble Nawab MUHAMMAD RAZA KHAN.
The Hon'ble Mr. H. P. HODGSON.
The Hon'ble Mr. H. BRADLEY, C.S.I.
The Hon'ble Mr. M. HAMMICK, C.I.E.
The Hon'ble C. MUTTUKUMARASWAMI MUDALIYAR Avargal, Zamindar of Chunampet.

HIS EXCELLENCY THE PRESIDENT'S OPENING SPEECH.

His Excellency the PRESIDENT in opening the proceedings said :—HONOURABLE MEMBERS OF THE LEGISLATIVE COUNCIL,—

12 noon.
Before we proceed to the business on the order paper to-day, I should like, if you will allow me, to make a few observations. They will be very brief, and they will be of a personal kind. Indeed they could hardly be otherwise seeing that it has only been possible for me to assume the duties of my office on the very eve of the session of this Council. I feel, however, that if I were to take my seat this morning in silence I might seem to be wanting in courtesy towards the Members of the Council, which would be the more unpardonable, considering the kindness and warmth of the welcome which I have received on coming here as your Governor. Gentlemen, the record of British administration in India during the last 200 years and more, has been a very noble one, the work of its Governors and its Civil Servants has been of a splendid quality, and I can conceive of no greater honour than that which has been conferred upon me, whereby I am allowed to participate, for a time at all events, in that work, and to be associated with those who are responsible for its fulfilment. Now, I am not vain enough to anticipate for myself any great personal achievement, but I can assure you that it will be my very earnest endeavour to help, in

QUESTIONS AND ANSWERS.

some slight measure, to sustain the best traditions of British rule in India. Gentlemen, I am not, I understand, the only new Member of this Council here to-day, and it is my pleasant duty to extend a welcome to the other new Members, to assure them of the appreciation which is felt by Government in the patriotic spirit which prompts them to come forward and help us in administering the affairs of this great Presidency. I should like to assure them, as indeed I should like to assure every Member of this Council, that the task which I set before myself in my capacity as your President is to conduct the affairs of this Council with the utmost impartiality and to act, as far as possible, in accordance with the standing rules and orders whereby the business of this Council is carried on. If I do not read these rules amiss, I conceive that they are so framed as to ensure that the business of the State is not unduly retarded and at the same time to give an opportunity to every Member of the Council, whether official or unofficial, to make representations to the Government on all and every matter of public interest; I hope that I may show practically that it is my desire to receive any representations, which the non-official Members may make, in no unsympathetic spirit, nor without a determination to give the very fullest possible consideration to the views which they may express. With these words, gentlemen, I now call upon the Secretary to report that certain gentlemen have taken their seats as Additional Members.

ADDITIONAL MEMBERS.

The Secretary reported that the following gentlemen had taken their seats as Additional Members :—

The Hon'ble Mr. A. G. CARDEW.
The Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S.
The Hon'ble K. R. GURUSWAMI AIYAR Avargal.
The Hon'ble M. KRISHNAN NAYAR Avargal.
The Hon'ble B. NARASIMHESWARA SARMA Garu.
The Hon'ble Nawab MUHAMMAD NAZA KHAN.
The Hon'ble Mr. H. P. HODGSON.
The Hon'ble Mr. H. BRADLEY, C.S.I.
The Hon'ble Mr. M. HAMMICK, C.I.E.
The Hon'ble C. MUTTUKUMARASWAMI MUDALIYAR Avargal,
Zamindar of Chunnampet.

QUESTIONS AND ANSWERS.

The Hon'ble K. R. GURUSWAMI AIYAR :—

I. (a) Has Government's attention been drawn to a pamphlet by Mr. M. Ramachandra Rao, High Court Vakil at Ellore, on Provident societies in the Northern Circars, and is it a fact that his strictures on the objects and methods of those institutions are well merited in numerous cases?

(b) Are Government aware that such institutions are also rapidly growing in number in the other districts, especially the Southern?

(c) Will Government be pleased to depute a competent officer to tour in the Presidency, examine the affairs of such institutions, and investigate their potentialities for mischief and fraud, with a view to legislating against or otherwise checking the evil complained of?

The Hon'ble Mr. Hammick :—

I. The matter has for some time past been under the consideration of Government, and last February the Inspector-General of Registration was directed to investigate the circumstances of these societies with the aid of his local officers and to submit a report.

The Hon'ble K. R. GURUSWAMI AIYAR :—

II. (a) Has the additional District Munsif's Court of Tinnevely been working as such for a sufficiently long time to prove its necessity as a permanent Court in the district?

(b) If so, will Government be pleased to make it permanent, invest it with territorial jurisdiction and remove it from Tinnevely to Nāngunéri, from which taluk litigants have to come long distances without the facility of railway communication?

(c) Have Government received memorials praying that the permanent and additional Munsifs' Courts of Tinnevely may continue to be located in the large block of cutcherry buildings at Kokkarakulam, where almost all other Courts and offices are held?

(d) Is it a fact that the District Judge and the High Court have recommended the retention of these Courts at Kokkarakulam, and that the present Collector has urged the removal thereof again to the old buildings at Tinnevely town?

(e) Will Government be pleased to order that the two Courts do continue to be held at Kokkarakulam?

The Hon'ble Mr. Hammick :—

II. (a) & (b) The Honourable Member's suggestion will receive consideration.

(c) A memorial has been received.

(d) & (e) Proposals have been received for the construction of a court-house at Kokkarakulam for the Tinnevely District Munsifs' Courts and will be considered.

The Hon'ble K. R. GURUSWAMI AIYAR :—

III. (a) Has Government's attention been drawn to the article headed "Doubly taxed" and signed "A. B. J." in the *Madras Mail*, of the 17th March 1906, and is it a fact that the Municipalities of Tinnevely and Palamecottah have both been levying profession tax on the entire incomes of legal practitioners as stated therein?

(b) Does a similar practice obtain at Trichinopoly and Srirangam or anywhere else in the Presidency?

(c) Will Government be pleased to take the necessary steps or give the necessary directions to Municipal bodies with a view to remedying this hardship wherever it exists?

The Hon'ble Mr. Hammick :—

III. (a) & (b) The Government have now perused the letter referred to.

The Government have no information as to the practice obtaining in the Municipalities of Tinnevely and Palamecottah, at Trichinopoly and Srirangam or elsewhere in the Presidency.

(c) No representation has been made to Government by any person deeming himself aggrieved by the alleged practice and the Government have therefore had no opportunity of considering whether there is an irregularity which calls for the issue of general instructions by them or whether such person may more properly be left to the remedies provided by the law.

The Hon'ble K. R. GURUSWAMI AIYAR :—

IV. (a) Is it a fact that Revenue officers have been levying income-tax from Karaswans and Kuttis of chits and kuris on the aggregate of the amounts earned severally by subscribers in the shape of interest or discount?

(b) Will Government be pleased to state how long this practice has been going on and give the revenue thereby made in the Presidency during the last five years or for any one complete year during that period?

(c) Will Government be pleased to state if they consider the practice legal, and if not to stop this practice and direct the refund of the amounts so collected hitherto?

The Hon'ble Mr. Cardew :—

IV. (a), (b) & (c) It has been the practice since 1888 to levy income-tax on the aggregate of the discounts realized by the Associations in question during the term of their operations but information as to the revenue thus realized is not available. The Government are advised that the practice is legal and are not prepared to stop it.

The Hon'ble K. R. GURUSWAMI AIYAR :—

V. (a) Has it been the practice for a long time on the part of Revenue officers to impose multiples of standard water-rates as fines for unauthorised use of Government water?

(b) Will Government be pleased to state when such practice commenced and what is the highest multiple hitherto imposed?

(c) Will Government be pleased to state the total income made by it during the last five years or in any one year during that period from the excess of these prohibitory water-rates over and above the standard rates?

(d) Have Government issued any order or orders at any time prescribing any rates in excess of the standard rates of water-cess with a view to punishing or prohibiting unauthorised use of Government water?

(e) If so, will Government be pleased to specify the order or orders passed by them on the subject and lay them on the table?

(f) Do Government consider that Madras Act VII of 1865, as amended by Madras Act V of 1900, empowers them to prescribe rates of cess only for such use of Government water as is previously permitted or subsequently ratified, or also to prescribe penal or prohibitory rates to check the unauthorised use of such water?

(g) If Government consider that the Act aforesaid does not authorise them to prescribe such prohibitory rates, or if Government have not prescribed any such rates, what steps do Government propose to take for compensating those from whom such prohibitory cess has been levied?

(h) Will Government be pleased to stop the practice in future?

The Hon'ble Mr. Cardew :—

V. (a) to (h) The rules for the levy of prohibitory water-rates will be found in Board's Standing Order No. 4 and in Appendix I thereto, and the Honourable Member will observe from the foot-note to paragraph 10 of that Standing Order that the rule there laid down goes back to 1873, while the practice is undoubtedly of far more ancient origin. The Government have no information as to the highest multiple of standard water-rate that has ever been adopted for prohibitory purposes, nor as to the total sum which represents the excess of the prohibitory rates over the standard rates. They consider that Madras Act VII of 1865, as amended by Madras Act V of 1900, does authorise the imposition of prohibitory rates in cases of unauthorised use of water, and they are not prepared to stop the practice of levying such rates.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VI. (a) Is it a fact that under the orders of the Public Works Department Overseer at Kulittalai, Trichinopoly district, his maistries have posted notices and published them also by *tom-tom* prohibiting people from walking on or crossing the bank of the Cauvery and threatening to impound all cattle found straying thereon?

(b) Is it true that people owning or working on lands in the neighbourhood have necessarily to use the bank in the manner prohibited?

(c) Is it absolutely necessary for the due protection of the bank that such prohibitions should continue, and if not, will Government be pleased to direct the withdrawal of the same?

The Hon'ble Mr. Cardew :—

VI. The Government have no information as to the notice referred to. A report will be called for from the Superintending Engineer of the Circle.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VII. (a) Is it true that Government have under consideration a scheme whereby it is intended to attract better talents and better attainments to District Judgeships by improving the pay and prospects of such officers?

(b) Do Government intend to improve the pay and prospects of District Munsifs, Sub-Judges and Sub-Magistrates also?

The Hon'ble Mr. Hammick :—

VII. (a) No scheme with the objects stated in the question is under consideration, but there is a scheme under consideration for placing the pay of the District Judges on a fairer equality than now obtains with the pay of the officers of the Civil Service who are employed in the executive line.

(b) The answer is in the negative.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VIII. (a) Is it the fact that in the Madras series of the Indian Law Reports, arguments of Counsel are almost invariably unreported, and that cases are reported unduly long after they are decided?

(b) Will Government be pleased to elicit the opinion of the High Court whether the selection of cases for report is exhaustive and discriminate or not?

(c) Will Government be pleased to increase the number of reporters?

The Hon'ble Mr. Hammick :—

VIII. (a) The attention of Government has not previously been drawn to the omission to report the arguments of Counsel where such report would be useful. The matter is within the discretion of the Reporter, subject to the Law Reporting Council. With regard to delay in reporting cases the Reporter has recently, it is understood, been requested by the Council to use greater despatch.

(b) & (c) The Government have no information upon the subject. The High Court itself will doubtless take action if it considers the selection of cases reported to be inadequate or wanting in discrimination, or that the number of reporters requires to be increased.

The Hon'ble K. R. GURUSWAMI AIYAR :—

IX. (a) Are Government aware that where Divisional Magistrates, Munsifs and Sub-Judges are not authorised to record evidence in English they almost invariably allow their clerks to do the work, and that such clerks are frequently ill-qualified therefor?

(b) Will Government be pleased to take early steps to alter the arrangement for recording evidence?

The Hon'ble Mr. Hammick :—

IX. Under section 356 of the Code of Criminal Procedure and under sections 182 and 184 of the Code of Civil Procedure, it is not obligatory on the Court to record the evidence in its own hand.

The Government are not aware that the present system of recording evidence is objectionable and propose to take no steps for the alteration of the law.

The Hon'ble K. R. GURUSWAMI AIYAR :—

X. (a) Is it a fact that in Courts of Session persons neither specially qualified nor trained in that behalf are appointed as interpreters, and that in Courts of European Magistrates there is no competent arrangement at all for correct and reliable interpretation of evidence?

(b) Are Government satisfied that the Translation test is adequate to ensure an accurate interpretation of the thoughts and expressions of witnesses?

(c) Will Government be pleased to take early steps to arrange for training interpreters with a view to appointing only trained men for the business?

The Hon'ble Mr. Hammick :—

X. (a) The Government are not aware that there are any grounds of dissatisfaction with the manner in which interpreters have performed their duties generally in Courts of Sessions or in which interpretation is conducted in the Courts of European Magistrates.

(b) The Government consider that the examinations now prescribed are sufficient as a qualifying test of the ability of candidates to interpret evidence.

(c) The Government are not satisfied that there is any need to alter present arrangements.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XI. With reference to the promise of Government in reply to question No. VI (b) put by the Hon'ble Mr. K. Vasudeva Aiyangar at the meeting of this Council held on the 4th April 1905, will Government be pleased to state if they have placed on the table a copy of their instructions as to the levy of water-cess on irrigation by percolation, and if not, when they propose to do so?

The Hon'ble Mr. Cardew :—

XI. A copy of the order containing the instructions referred to (G.O., No. 31, Revenue, dated 9th January 1904) was placed on the table at the meeting of the Council held on the 4th April 1905.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XII. (a) Will Government be pleased to state if any new sources of irrigation have been brought into existence since the last revenue settlement in the Tinnevely district, and if so, what they are and at what aggregate cost to Government?

(b) Will they be further pleased to state if any new facilities have been opened in that district since then for the irrigation of the ayacut then settled as wet, and if so, what they are and at what aggregate cost to Government?

(c) Will they be pleased to state the aggregate of the expenditure estimated for the district by the Tank Restoration Party and the amount of such expenditure actually incurred hitherto?

(d) Will they be pleased to state the extent of the dry area brought under wet cultivation in the district since the last settlement, how much of it has been assessed as wet and how much of it awaits such assessment?

(e) Have Government investigated and fixed in each village in the district the total area capable of being efficiently irrigated from the existing sources, or is addition to wet cultivation going on without reference to any such limit competently fixed on payment first of water-cess and in the hope ultimately of being allowed to pay wet assessment?

(f) If the latter, will Government be pleased to order such investigation and limitation of area in view to obviate undue pressure on the existing water sources?

The Hon'ble Mr. Cardew :—

XII. (a), (b), (d), (e) & (f) The Government are not at present in possession of the facts which would enable them to give the Honourable Member the information for which he asks in clauses (a), (b), (d) and (e) of this question, nor is it possible, within the limit of time available, to collect those facts. When the Board's report on the re-settlement of the district, which is expected shortly, is received, it will probably be possible to supply the Honourable Member with the information which he desires in those clauses.

(c) Total amount of expenditure estimated for Tinnevely district by the Tank Restoration Scheme Party up to 27th March 1906 was Rupees 7,50,636.

Actual expenditure incurred up to 30th September 1905 was Rupees 6,49,612.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XIII. (a) Were Government repeatedly approached by the people of the Tambraparni valley with a prayer for the construction of a great reservoir near Pápanásam, and will Government be pleased to state if any competent investigation of the project has been made?

(b) If so, will they state the result and publish the papers in connection therewith; if not, will they be pleased to order early investigation and report by an expert?

The Hon'ble Mr. Cardew :—

XIII. (a) The answer is in the affirmative.

(b) The results were not favourable but the project has not been entirely abandoned; further investigations are being made to obtain more accurate information regarding the rainfall and the discharge of the Tambraparni. The Government do not at present contemplate the publication of the papers.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XIV. (a) Is it a fact that the waters of the Vaipar river in the Tinnevely district considerably run to waste, and that there is great room for their utilization in the Viláttikulam division and parts of the Sáttúr taluk?

(b) Has any project for throwing any anicut or anicuts across the river in the said region and diverting its water for purposes of irrigation therein been investigated and with what result?

(c) Is it a fact that the big irrigation tank at Vilattikulam may be better supplied from the river Vaipar by the construction of a channel at a cheap outlay, and will Government be pleased to direct such work to be taken on hand at an early date?

The Hon'ble Mr. Cardew :—

XIV. (a), (b) & (c) Government have no definite information on the subject, but investigations tend to show that in certain years some water runs to waste. A project for throwing an anicut across the Vaipar and thereby improving the supply to Vilattikulam tank is under consideration.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XV. (a) Has it come to the notice of Government that the Srivaikuntam anicut across the Tambraparni river has long failed to divert an equal flow of water into the North and South main channels as originally intended and that when the river is low about two feet more of water flows into the North main channel than into the South main channel?

(b) Has the cause of this been competently investigated and what steps do Government propose to take to redress this inequality and when?

The Hon'ble Mr. Cardew :—

XV. (a) & (b) Owing to accumulation of sand in front of the Srivaikuntam anicut and to the set of the river towards the North main channel, the supply to the South main channel is to a certain extent affected. It is possible that by providing additional scouring sluices the supply may be improved. The question is engaging the attention of the Superintending Engineer, VI Circle.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XVI. (a) Are Government aware that the Kodagan channel taking off from the Tambraparni in the Tinnevely district and supplying water to very large area through about 80 sluices in its higher course and some tanks in its lower reaches is not sufficiently cleared of silt, and that the wet area of over 1,000 acres under the last two tanks especially suffer frequently owing to the difficulty of flow into the channel?

(b) Will Government be pleased to direct that the channel be put in complete order before the next cultivation season and that an adequate allotment be made every year for silt clearance?

(c) Are Government aware that the last tank supplied by the said channel and called Chattrapudukulam can contain in its normal condition only 20 days' supply for the large area depending on it and that it is considerably silted up now?

(d) Will Government be pleased to direct the early construction of sand escapes at a sufficiently low spot to afford periodical outlet for the accumulating silt?

The Hon'ble Mr. Cardew :—

XVI. The Government have no information on the subject, but will call for a report.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XVII. (a) With reference to the answer of Government given at a former meeting of this Council to the Hon'ble Mr. G. Srinivasa Rao, will Government be pleased to state if the report of the Superintending Engineer dealing with the Kodingal channel in the Kulittalai taluk, Trichinopoly district, has been received by Government?

(b) Will Government be pleased to state—

(i) if the flow of water in it is greatly impeded by the Kumaramangalam dam so as to cause frequent breaches prejudicially affecting cultivation and harvesting in the villages of Maruthur, Parali, Palanthoor, etc.?

(ii) if the channel is wide enough and sufficiently well protected by high banks to support the volume of water usually flowing in it?

(iii) if the arrangements for draining off excess water from it into the river are adequately effective?

(iv) if the kattuvaries, known as Veeravalli vari, Sivayam vari, Valayappatti vari and Naduppatti vari, falling into the channel considerably silt up the channel? and

(v) if the inlets and outlets provided in the channel need prompt repair in several places? and

(vi) if immediate silt clearance on a large scale is required?

(c) Will Government be pleased to state what steps they propose to take to put this channel in complete repair and when?

The Hon'ble Mr. Cardew :—

XVII. (a) The answer is in the affirmative.

(b) & (c) A further report containing definite proposals is awaited from the Superintending Engineer, and as soon as it is received the whole subject will be considered.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XVIII. (a) Have Government received two memorials, one dated about the 10th September 1905 and another about July 1898, from the inhabitants of Palladam in the Coimbatore district protesting against the transfer of the taluk therefrom to Tiruppur, and praying in the alternative that a Deputy Tahsildar's office may be located at Palladam?

(b) Is it a fact that the Taluk office has not yet been removed to Tiruppur?

(c) Will Government be pleased to retain Palladam as the taluk headquarters?

(d) If not, will Government be pleased to locate at least a Deputy Tahsildar's office there?

The Hon'ble Mr. Cardew :—

XVIII. The Government have received the memorials to which the Honourable Member refers. The Taluk office has not yet been removed to Tiruppur, but the Government are unable to alter their decision to remove the taluk head-quarters to Tiruppur. The question whether it is possible to keep a Sub-Magistrate at Palladam is under consideration.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XIX. (a) Will Government be pleased to state the total mileage of fenced line and unfenced line in the working of the Madras Railway Company and of the South Indian Railway Company?

(b) Is it true that proposed extensions of these railways are not intended to be provided with fencing?

(c) Will Government be pleased to give a statement for three years ending with 1905 showing the number of human beings and cattle injured or killed on the two railway lines on account of want of fencing?

(d) Has the question of the necessity or otherwise of fencing been completely investigated in behalf of Government with reference to statistics showing the extent of injury and mortality on fenced and unfenced lines?

(e) If so, will Government be pleased to publish the papers relating to such investigation? If not, will Government be pleased to cause such investigation to be made?

The Hon'ble Mr. Hammick :—

	MILES.
XIX. (a) Madras Railway—fenced	931
unfenced	602
South Indian Railway—fenced	678
unfenced	675

The unfenced sections of line have fencing at stations, level crossings and other important places. The word "fence" is used as including stone walls and also fencing.

(b) The Ráméswarem Extension will be fenced only at stations.

The Azhikal-Mangalore Extension will be fully fenced.

It is not proposed at present to fence the small District Board Railways that are under consideration. They will probably be fenced at stations.

(c) Six hundred and ten head of cattle on the Madras Railway and 665 on the South Indian Railway have been injured or killed during the last three years on those sections of the line that are not fenced. The accident returns of human beings killed or injured do not state whether the line is fenced or not at the site of each accident and the information could not be obtained in time for this meeting. In any case this information would not show the number killed or injured "on account of want of fencing".

(d) & (e) There are no records of any such special investigation having been held and such a course would be unusual. It is generally recognised that the complete fencing of a line is an expense to be incurred gradually as the service and especially the speed increases, the more dangerous parts of the line such as stations and in the neighbourhood of principal villages and level crossings being meanwhile safeguarded by fencing. The obligation to keep their cattle away from Railway lines rests on the villagers (clause 125, 1 and 2 of the Indian Railways Act).

The Hon'ble K. R. GURUSWAMI AIYAR :—

XX. (a) Has the District Board of Trichinopoly been levying a railway cess of 3 pies in the rupee during the last three years and has it now accumulated to the extent of one lakh of rupees?

(b) Is it a fact that no railway line has yet been resolved to be constructed, and that the difficulty and cost of bridging the Cauvery and Coleroon stands in the way?

(c) Have Government received any memorial from the people of the district or are they aware of any from them to the District Board, Trichinopoly, asking for relief from the burden?

(d) Will Government be pleased to suspend the levy of the cess until the construction of a railway line is definitely settled?

The Hon'ble Mr. Hammick :—

XX. (a) The answer is in the affirmative.

(b) The consideration of the question as to which of several lines should be constructed has been postponed pending final orders as to the

proposed Trichinopoly-Tirukkóyil line upon which the construction of the Trichinopoly-Lalgudi line, which is one of the lines proposed, depends.

(c) A memorial was received in January 1904 entitled "from the mirasidars of the Trichinopoly district" requesting that the order sanctioning the levy of the cess might be cancelled.

(d) The Government see no reason to suspend the levy of the cess.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XXI. (a) Have Government taken steps to make the Langarkhana fund (more than three-quarters of a lakh of rupees) available for the use of the District General

Hospital proposed to be built at Palameottah?

(b) Has not the District Board of Tinnevely promised to contribute Rs. 25,000, and the Zamindar of Ettiyapuram Rs. 15,000 therefor, and will Government be pleased themselves to make a grant?

The Hon'ble Mr. Hammick :—

XXI. (a) The Government have approved the proposal that the accumulated proceeds of the endowment of the Langarkhana fund which amount to about Rs. 84,500 should be utilized for the purpose of a combined hospital at Palameottah.

(b) The Government have, on the application of the District Board, Tinnevely, sanctioned a contribution of Rs. 25,000 by the District Board to be paid in five annual instalments of Rs. 5,000 each. The Government have no information as to the contribution of Rs. 15,000 by the Zamindar of Ettiyapuram referred to by the Honourable Member. The Government are not prepared to make any grant from Provincial funds for the purpose of this hospital.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XXII. (a) Are Government aware that Trichendúr and Sankaranayinárkóyil in the Tinnevely district are large places of pilgrimage attracting great and growing crowds of pilgrims year after year and possess very scanty facilities for supply of water for drinking and bathing purposes?

(b) If the authorities of the temples in those places should agree to contribute their share of expenses in view of convenience to the pilgrims that make offerings, will Government be pleased themselves to contribute and call on the local boards concerned to add their contributions for opening water works in the two places?

The Hon'ble Mr. Hammick :—

XXII. (a) The Government are aware that a festival and cattle fair is ordinarily held annually both at Tiruchendúr and Sankaranayinárkóyil, the average annual attendance at each of the places named being reported to be 10,000 and 30,000 respectively.

The Government have no information as to whether pilgrims resort to the two places named by the Honourable Member at other seasons, nor have they any information as to the existing facilities for the supply of water at those places.

(b) The question is one for the Local Boards concerned to consider in the first instance. Any proposals that the Local Boards may submit on this subject will receive the consideration of Government in due course.

The Hon'ble M. KRISHNAN NAYAR :—

XXIII. (a) Is it a fact that by reason of heavy criminal work the District Court of Coimbatore is not able to devote sufficient time for civil work?

(b) Is it a fact that persons who have civil work in the District Court of Coimbatore are thereby put to considerable inconvenience?

(c) If so, will the Government be pleased to establish permanently a Sub-Court at Coimbatore?

The Hon'ble Mr. Hammick:—

XXIII. (a), (b) & (c) The Subordinate Judge of Trichinopoly has recently been appointed Assistant Sessions Judge of Coimbatore to give relief to the District and Sessions Judge of Coimbatore in his sessions work and thus prevent his civil work from falling into arrears. The Government do not consider that any further action is needed at present.

The Hon'ble M. KRISHNAN NAYAR:—

XXIV. (a) Has the attention of the Government been called to an article under the heading of "High-handed conduct of the Coonoor Plague Executives" published in the *Indian Patriot* of the 17th November 1905?

(b) Will the Government be pleased to make enquiries as to the truth or otherwise of the allegations with reference to arrest, and the closing of the place of business made in the article?

(c) Will the Government be pleased to take steps to prevent the occurrence of such things in future?

The Hon'ble Mr. Hammick:—

XXIV. (a) The answer is in the affirmative.

(b) The Government having received a report from the Collector in November 1905 upon the whole case, see no reason to make any further inquiries in the matter.

(c) Every precaution is taken to prevent the occurrence of irregularities in the working of the Plague Act and Regulations.

The Hon'ble M. KRISHNAN NAYAR:—

XXV. (a) Is it a fact that the Palghat Agricultural Association sent telegrams to the Government or to the Revenue Board or to both, stating that in the taluks of Palghat and Ponnani there was failure of second crops this year, and praying for a remission of Government revenue?

(b) Will the Government be pleased to state—

(i) whether any, and, if so, what action was taken with reference to these telegrams,

(ii) whether there was any inspection of crops by responsible Government officials with a view to ascertain the truth or otherwise of the allegations as to their failure,

(iii) when were such inspections, if any, made,

(iv) whether, at the time of the inspection, there were crops on the lands, and

(v) what remissions, if any, of Government revenue were made in consequence of such inspections?

The Hon'ble Mr. Cardew:—

XXV. (a) The Palghat Agricultural Association sent to Government and the Board of Revenue on the 6th of January a telegram stating that the second crop had failed in the Palghat and Ponnani taluks, asking for remission of assessment and adding that a memorial followed.

(b) The telegram addressed to Government was forwarded for disposal to the Collector of Malabar to whom the Association should have addressed itself in the first instance. No memorial has been received and the Government are not aware what action was taken by the Collector on the telegram transferred to him for disposal.

The Hon'ble M. KRISHNAN NAYAR:—

XXVI. (a) With reference to the rule recently passed by the Government in their order No. 498 L., dated 11th May 1905, prescribing educational qualifications for the posts of managers and accountants in Municipal offices and of head clerks in the offices under District Boards, on Rs. 50 and above, will the Government be pleased to consider the question of applying the Pension rules or the Provident Fund rules to the appointments in the Municipal service, with a view to make the appointments more attractive to efficient men?

(b) Will the Government be pleased to consider for the same reason the question of introducing a system of organized common service so that efficient and experienced men may be transferred from one Municipality to another on promotion or on public grounds as circumstances may require?

(c) Will the Government be pleased to obtain from each Chairman through the Collector concerned a special report showing the efficiency and qualifications of each Secretary and Manager and circulate lists of such Secretaries and Managers to all Chairmen and Collectors for selection from among experienced and efficient men to fill up vacancies on higher pay?

The Hon'ble Mr. Hammick:—

XXVI. (a) The question of framing rules for the institution of Provident funds in such Municipalities as may be willing to avail themselves of the same is now under the consideration of Government. The opinion of Municipal Councils on the subject is being invited.

The Government are not prepared to extend the Government pensionary system to Municipal servants.

(b) As the law stands the introduction of a system of common organized service seems to be inadmissible.

(c) It is open to Chairmen of Municipal Councils to correspond direct with each other. The Government see no sufficient reason to call for the reports described or to circulate the lists suggested by the Honourable Member.

The Hon'ble M. KRISHNAN NAYAR:—

XXVII. Will the Government be pleased to state—

(a) whether the permit system of cutting firewood in Government reserved forests for fuel was abolished in Kurnool some time ago?

(b) whether in its place the depot system was substituted under which the Forest department undertook to supply fuel to the people at Rs. 6 per ton from the Government stock?

(c) whether in contravention of the original agreement the Forest department recently raised the price of fuel from Rs. 6 to about Rs. 11 per ton?

(d) whether the Forest department has also recently substituted the system of selling by stack for the system of selling by weight?

(e) whether the fuel that is sold by stack contains green wood and other articles which are unfit to be used as fuel?

(f) whether the people of Kurnool have recently sent a memorial to the Government on the subject? and

(g) whether the Government will be pleased to consider the memorial favourably?

The Hon'ble Mr. Cardew :—

XXVII. (a), (b) & (c) The permit system of cutting firewood in Government reserves in Kurnool was abolished in 1905 and in its place depots for the sale of firewood were opened at Kurnool, but there was no such original agreement to supply fuel at Rs. 6 per ton as the Honourable Member supposes to have existed.

(c), (d) & (e) Up to December fuel was sold at the Kurnool town depot by weight at an average price of Rs. 6 per ton. In December the system of sale by weight was abandoned for that of selling by the stack. A stack of dry fuel weighs about half a ton and the price charged per stack was at first Rs. 6, and afterwards Rs. 5-8-0.

(f) & (g) A memorial on the subject has recently been received from the residents of Kurnool and has been referred to the Board of Revenue for report. The Government have also instructed the Forest department to regulate the price of firewood by the average cost at which fuel can be supplied throughout the year. The Honourable Member's attention is invited to G.O., No. 213, Revenue, dated 17th February 1906, which has been published and will now be placed on the Council table.

The Hon'ble M. KRISHNAN NAYAR :—

XXVIII. (a) Has the attention of the Government been called to a letter that was published under the heading of "Salem Notes" in the *Hindu* newspaper of 2nd January 1906?

(b) Will the Government be pleased to make enquiries to ascertain whether the locking in of the settlement clerks, referred to in the letter, is true?

(c) Will the Government be pleased to take steps to prevent the repetition of such acts in future?

The Hon'ble Mr. Cardew :—

XXVIII. The Government have now perused the letter to which the Honourable Member refers. They have received no complaint or other communication on the subject of the alleged occurrence and they do not propose to take any action in the matter.

The Hon'ble M. KRISHNAN NAYAR :—

XXIX. (a) Is it a fact that the people of the Tinnevely district have submitted a memorial to the Board of Revenue regarding the settlement operations in that district?

(b) Will the Government be pleased to state how the memorial has been disposed of?

The Hon'ble Mr. Cardew :—

XXIX. (a) & (b) A memorial purporting to be from "the inhabitants of the Tinnevely district" has been submitted to the Board and is still under the Board's consideration.

The Hon'ble M. KRISHNAN NAYAR :—

XXX. (a) Adverting to question No. VI (c) asked at the meeting of this Council on the 14th November 1905, and the answer to it by the Hon'ble Mr. Bradley, namely, "the explanation of the fact that Madras salt does not compete with Bombay salt in certain localities is mainly trade preference and enterprise", is it a fact that one M. Siviah Chetti submitted in December 1905 a tender to the Board of Revenue Province, and that J. H. Azim-ud-din & Co. submitted another tender for 660,000 maunds for sale in the Salem and North Arcot districts, the tenderers undertaking to remove the entire quantities within a year?

(b) Is it a fact that these tenders were rejected by the Board?

(c) Will the Government be pleased to state—

(i) what is the cost price of salt per maund at the Ennore factories?

(ii) what is its cost price at the Madras Salt depot?

(iii) whether the increase of cost price in Madras over that at Ennore is not due to wastage in transit and the cost of carrying salt to Madras?

(iv) whether any, and if so, what amount is annually paid by the Government to the Madras Corporation as tax for storing salt within Municipal limits?

(v) whether in the interests of Government and the consumers it is not more profitable to store salt at the Ennore factories themselves than in Madras?

The Hon'ble Mr. Cardew :—

XXX. (a) & (b) The answer is in the affirmative.

(c) The cost price of salt at the Ennore factories is not available. The cost price at Madras depot was 3 annas 0-3 pie per maund in 1904-1905. No comparison can be made between the cost price of salt at Ennore and at the Madras Salt depot. Nothing is paid by the Government to the Madras Corporation as tax for storing salt within Municipal limits and the Government do not consider that it is more profitable to store salt at Ennore than in the Madras depot.

The Hon'ble M. KRISHNAN NAYAR :—

XXXI. (a) Has the attention of the Government been called to an article under the heading of "The Tramway Company," published in the *Hindu* of the 23rd March 1906?

(b) Is it a fact that the Tramway Company have recently extended the sidings on their single lines, and that the extension causes obstruction to traffic?

(c) Is it a fact that the new rails which the Company have recently laid are 6 inches higher than the old ones which they have replaced, and the road level has been raised to this height all along the tram line?

(d) Is it a fact that this raising of the road level causes considerable inconvenience and even danger to the public?

(e) Will the Government be pleased to take steps to remove the obstruction and inconvenience to the public caused by these recent acts of the Company?

The Hon'ble Mr. Hammick :—

XXXI. (a) The attention of Government has been drawn to the article in question.

(b) Government are not aware that any sidings have been extended. Additional crossing places have recently been provided with the permission of the Corporation.

Government have received no complaints that these additional sidings cause inconvenience to the public.

(c), (d) & (e) The Tramway Company have recently relaid their lines along Blacker's Road, across Mount Road, and along Walajah Road, and have raised them in places by 6 inches. This has been done, under the inspection of the Engineer to the Corporation, with the object of allowing the level of the road surface to be improved.

The tramway line in Triplicane High Road was laid three years ago, and is admittedly too high in places.

Government will consider the question of taking action to improve the level of the tramway along Triplicane High Road.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

XXXII. In view of the fact that District and Sessions Judges appointed from the Provincial Service are generally selected from the Subordinate Judges, will the Government be pleased to invest all Subordinate Judges or at least Subordinate Judges of a certain standing with the powers of Assistant Sessions Judges?

The Hon'ble Mr. Hammick :—

XXXII. The Government are not prepared to invest all Subordinate Judges or all Subordinate Judges of a certain standing with criminal powers.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

XXXIII. Will the Government be pleased to state at what stage the schemes are for the grading of District Judges and for giving better training to junior Civilians in Judicial duties, and will the Government be pleased to publish them for public criticism?

The Hon'ble Mr. Hammick :—

XXXIII. The schemes are under consideration. The Government are not prepared to publish them.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

XXXIV. Has the attention of the Government been drawn to the pamphlet published by Mr. M. Ramachandra Rao of Ellore on Provident societies?

Will the Government be pleased to make enquiries whether the evils reported to in it are real and will the Government be pleased to take steps for remedying those evils if they be found to be real?

The Hon'ble Mr. Hammick :—

XXXIV. The Honourable Member is referred to the answer given to question I (a), (b) and (c).

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXV. (a) Will the Government be pleased to state whether any definite proposals have been submitted to the Government of India regarding the system of technical and industrial education to be introduced into this Presidency, and if any proposals have been submitted, whether the Government of India have approved of the same?

(b) If any proposals have been submitted or approved, will the Government be pleased to state them?

The Hon'ble Mr. Hammick :—

XXXV. (a) Proposals have been submitted to the Government of India, whose orders have not as yet been received.

(b) The Government regret to be unable at present to furnish any further information on the matter.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVI. Whether the Government would be pleased to open a sericulture school for adult silk-worm rearers and weaving classes at important centres of silk weaving, such as Berhampur?

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVII. Will the Government be pleased to open schools of weaving and printing in important centres of cotton industry?

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVIII. Will the Government be pleased to open a school of weaving and printing either in the Palkonda taluk of the Vizagapatam district or the Chicacole taluk in the Ganjam district so as to be easily accessible to the weavers of Ganjam and Vizagapatam?

The Hon'ble Mr. Cardew :—

XXXVI, XXXVII & XXXVIII. As stated in the answer to the last question (XXXV), proposals relating to industrial education have been laid before the Government of India, whose reply has not yet been received. Meanwhile, the lines on which further action should be taken cannot be finally decided, and the consideration of the Honourable Member's suggestions must be postponed.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXIX. (a) Whether the Government would be pleased to state if they have investigated the possibility of profitably working the iron ores of Salem; if an investigation has been made, will the Government be pleased to publish the results of such investigation?

(b) If no investigation has been made, will the Government be pleased to undertake the enquiry?

The Hon'ble Mr. Cardew :—

XXXIX. The question of the development of the iron resources of Salem was investigated in 1894 and the results were published for the information of persons interested in the iron industry in G.Os., No. 420, dated 4th July 1895, and No. 666, dated 24th November 1896, which were communicated to the Press.

In 1898 some experiments were made with samples of the ore in England and the results were published in G.Os., No. 548, dated 22nd September 1898, and No. 686, dated 19th November 1898. In 1899 the Government considered the question of conducting some further investigations into the question of working the ore, but ultimately decided to leave the matter to private enterprise. A prospecting license covering one of the chief deposits has since been obtained by a private firm in Madras.

The Hon'ble B. NARASIMHESWARA SARMA :—

XL. Will the Government be pleased to found an institute of experiments in the metal industries in Madras and open training schools for instructors in the wood, iron and mechanical industries in the workshop of the Madras Engineering College as recommended in the Report on Industrial Education?

The Hon'ble Mr. Hammick :—

XL. Instruction in metal industries is already given in the School of Arts, Madras, and the rules of the College of Engineering provide for the training of instructors in carpentry and blacksmiths' work in the college workshop. It is not proposed to take any further action in these matters until the orders of the Government of India on the proposals of this Government referred to in the answer to question No. XXXV are received.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLI. Will the Government be pleased to take steps to introduce the manufacture of enamelled ironware into Madras?

The Hon'ble Mr. Cardew :—

XLI. The Government do not at present propose to take any action in the direction indicated.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLII. Will the Government be pleased to open an Agricultural school at Samalkot where there is a farm?

The Hon'ble Mr. Cardew :—

XLII. It has been decided, after full consideration, that it is not desirable to attach an Agricultural school to each farm, and the impossibility of providing an adequate teaching staff would alone make such a course impracticable. The Government cannot, therefore, make an exception in the case of Górávari.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLIII. Will Government be pleased to consider the desirability of directing that all village munsifs who are agriculturists should as far as possible be made to undergo training at an agricultural school?

The Hon'ble Mr. Cardew :—

XLIII. The Government do not consider that to order village munsifs who are agriculturists to undergo training in an agricultural school would serve any useful purpose.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLIV. (a) Whether any facilities exist at present on the East Coast for ships seeking shelter in harbours during the stormy weather?

(b) Whether the port of Vizagapatam does not possess natural advantages for the making of a good harbour?

(c) Whether harbour duties have not been levied for several years past at Vizagapatam and the project of constructing a harbour thereat been investigated?

(d) Whether, in view of the construction in the near future of the Vizianagaram-Raipur Railway connecting the Central Provinces with Vizagapatam and in order to afford protection to shipping, the Government would be pleased to take steps for the construction of a harbour at Vizagapatam?

The Hon'ble Mr. Hammick :—

XLIV. (a) The answer is in the negative.

(b) Vizagapatam has this natural advantage—that it possesses a shallow well-protected backwater which possibly could be dredged into a harbour. The feasibility of any scheme of this nature would depend upon the possibility of deepening or removing the existing bar.

(c) Port dues and landing and shipping fees are levied at Vizagapatam as at other minor ports. Investigations have been made regarding the possibility of constructing a harbour there.

(d) The matter is under consideration.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLV. (a) Whether wet crops in the Sarvasiddhi taluk, Vizagapatam district, have been failing for many years past successively?

(b) Whether the Government have granted remissions for loss of crop in the said taluk successively for several years?

(c) What is the total amount of such remissions during the last fifteen years?

(d) Whether the loss of crop is due to the inadequate supply of water to the ryots?

(e) Will the Government be pleased to improve the irrigation sources of the taluk by enlarging and extending the capacity of the "Kondakerla Ava" by constructing a reservoir by throwing an embankment across the river Varaha at Indesmmavaka near the Koppaka anicut or otherwise storing and utilising the water of the Sarada and Varaha rivers?

The Hon'ble Mr. Cardew :—

XLV. (a) to (d) The Government have no information on the subject matter of the question, but a report will be called for from the Collector.

(e) The enlargement of the Kondakerla Ava has been thoroughly considered and found not practicable at a reasonable cost. The improvement to the supply channel to the Ava was carried out in 1899-1900 and estimates for improving the main distributaries from the Ava are under execution. A regulator is being built across the Gokivadagedda which will enable Kondakerla water to be passed back into the Sarada river and utilised for a much larger area than at present. At the same time it will prevent the banks of the Sarada river from breaching in ordinary floods, which at the present times is one of the main causes of loss of crop.

The impounding of the Varaha river at the Koppaka anicut is understood to be impracticable.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLVI. Will the Government be pleased to consider the desirability of altering the limits of the Agency tracts in the Vizagapatam district by including the more civilised parts of the Agency in the Golkonda, Párvatipuram and Gunupur taluks adjoining the plains in the ordinary portion?

The Hon'ble B. NARASIMHESWARA SARMA :—

XLVII. Will the Government be pleased to establish a separate District Munsif's Court at Gunupur and confer civil jurisdiction on the ordinary tribunals in respect of such portions of the Agency in the Golkonda and Rayaghada taluks as the Government may consider to be sufficiently civilised?

The Hon'ble Mr. Hammick :—

XLVI & XLVII. The matter has been under consideration of the Government from time to time and the Government, while considering that ultimately it may be advisable to transfer certain portions of the Agency tracts from the category of scheduled districts, are of opinion that no action need be taken at present. The change will involve legislation and the matter must stand over until larger changes than those now suggested become advisable.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLVIII. (a) Will the Government be pleased to state whether the revised settlement in the districts of Guntúr, Nellore and Kurnool has been or is to be governed solely by an increase in prices or is also based on a reclassification of soils or the grouping of lands?

(b) Will the Government be pleased to publish from time to time information or place on the table a report showing the number of holdings in the said districts where the increase of revenue is—

Between	1 and	25 per cent. ;
"	25	" 35
"	35	" 50
"	50	" 75
"	75	" 100
"	100	" 200
	and above	200 per cent. ?

The Hon'ble Mr. Cardew :—

XLVIII. (a) As regards the Guntur and Kurnool districts, the Honourable Member will find an answer to his question in G.Os., No. 1414, dated 27th December 1904, No. 501, dated 2nd June 1905, and No. 145, dated 15th February 1906, which have all been published and in the notifications issued in the District Gazettes explaining the principles of the resettlements. The resettlement of Nellore is still under consideration.

(b) The final reports on the introduction of the resettlements will give statistics of the average increases, but the Government cannot undertake to order the compilation of statistics in the form asked for by the Honourable Member, as it would involve the tabulation of each individual holding.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLIX. (a) Will the Government be pleased to state whether it has received a memorial from the inhabitants of Kurnool or its attention has been drawn to the proceedings of a public meeting held in Kurnool regarding the increase in the cost of firewood?

(b) Will the Government be pleased to permit recourse to the permit system which was abolished or to direct the sale of firewood by the Forest department at Rs. 6 a ton or otherwise?

The Hon'ble Mr. Cardew :—

XLIX. The Honourable Member is referred to the answer to question No. XXVII.

The Hon'ble B. NARASIMHESWARA SARMA :—

L. (a) Has the attention of the Government been invited to the rapid spread of marriage and death benefit funds in the Northern Circars?

(b) Will the Government be pleased to appoint an officer to report on the working of the societies and take steps to place them on a sound footing and undertake legislation, if necessary?

The Hon'ble Mr. Hammick :—

L. The Honourable Member is referred to the answer given to question I (a), (b) and (c).

The Hon'ble B. NARASIMHESWARA SARMA :—

LI. (a) Whether the attention of the Government is drawn to a letter in the *Madras Mail*, dated 14th March 1906, headed "A grievance from Ganjam" regarding the hardship alleged to be caused to cartmen by the system of impressment of carts prevailing in the district?

(b) Will the Government be pleased to state whether the time has not arrived for the abolition of the system, and if the system cannot be abolished, will the Government be pleased to revise the rates prevailing in the district with due regard to the increase in prices and so that cartmen may be no losers on short journeys and journeys to places from which no return hire can be hoped for?

The Hon'ble Mr. Hammick :—

LI. The attention of Government has now been called to the matter and a report will be called for.

The Hon'ble B. NARASIMHESWARA SARMA :—

LII. Will the Government be pleased to state the result of the inquiries, if any, into the fungus disease that is attacking the palmyra and cocoanut trees in the Godavari district and will the Government be pleased to take early steps to check the growth of the disease?

The Hon'ble Mr. Cardew :—

LII. The Cryptogamic Botanist to the Government of India who enquired into the disease last year found it to be due to a fungus of the genus *Pythium*—a species new to science. He has promised a further report after the matter has been investigated in greater detail, and the Government await that report before deciding what steps should be taken to check the disease.

The Hon'ble B. NARASIMHESWARA SARMA :—

LIII. Will the Government be pleased to take steps to provide a sufficient number of Veterinary dispensaries for the treatment of cattle in this Presidency?

Will the Government be pleased to immediately open such dispensaries in the delta tracts of Godavari where the mortality among cattle is stated to be very great?

The Hon'ble Mr. Cardew :—

LIII. It is impossible to provide sufficient Veterinary dispensaries until a sufficient supply of qualified Veterinary officers to take charge of them is available. This does not at present exist, but will gradually be provided as trained students graduate in the new Veterinary College. The establishment of Veterinary dispensaries in the Godavari district will be considered as soon as a qualified staff exists.

The Hon'ble B. NARASIMHESWARA SARMA :—

LIV. (a) Having regard to the fact that on the whole primary education has penetrated into only 174 fresh villages during the year 1904–1905 and that the number of villages with a population of less than 200 provided with schools fell in the same year from 950 to 861, will the Government be pleased to state what steps it proposes to take during 1906–1907 for a more rapid spread of primary education?

(b) With a view to the rapid and early spread of primary education among the masses, will the Government be pleased to form a separate school fund out of the education grant not utilised during the year so that the same may not lapse into the general revenues of the State?

(c) Will the Government be pleased to take steps to arrest the decline in the number of indigenous schools under private management noticeable during the past few years?

The Hon'ble Mr. Hammick :—

LIV. (a) The Government do not consider that any fair deductions can be drawn from the number of primary schools in small villages containing less than 200 inhabitants. There was an increase of over 1,000 primary schools in the year 1904–1905 compared with 1901–1902 and the number of pupils rose by over 77,000. During the year which has just closed great progress has been made in the construction of primary school buildings. No fewer than 1,034 buildings for village schools have, it is believed, been erected. Of these 445 are in villages where there has been hitherto no school. In addition to the usual number, 369 teachers have been trained during the year and their services will be utilized in these schools. The new schools are now being opened and will be maintained from public funds. More buildings will be erected and schools started during the current year, especially in villages where no school exists at present. Lists have been prepared by the Director of Public Instruction of all such villages in which it appears likely that a school would be patronized and it is intended to supply them with schools as rapidly as funds will permit.

(b) The formation of such a fund would be contrary to recognized financial principles; nor is it necessary to do so to attain the object in view.

- (c) Schools are only classified as indigenous when they are neither recognized nor aided financially by the department. The decline in the number of such schools is largely due to the fact that many of them have been recognized and have accepted aid from public funds and have therefore ceased to be classified as indigenous.

The Hon'ble B. NARASIMHESWARA SARMA :—

LV. Will the Government be pleased to give the post of Under Secretary to Government listed as open to the Provincial service to a member of that service, as soon as a vacancy occurs in the said office?

The Hon'ble Mr. Hammick :—

LV. The Governor in Council cannot pledge himself in the manner suggested in the Honourable Member's question.

The Hon'ble B. NARASIMHESWARA SARMA :—

LVI. (a) Is it a fact that the price of salt in the district of Vizagapatam has been constantly fluctuating during the year 1905-1906 and that it has sometimes been sold at more than Rs. 2 a maund?

(b) Whether a similar state of things obtains in other districts?

(c) Whether the high prices prevailing were due chiefly to an insufficient supply in the stores?

(d) Will the Government be pleased to enquire and take steps to enable the poor to reap the full benefit of the reduction in the duty on salt?

The Hon'ble Mr. Cardew :—

LVI. (a), (b), (c) & (d) It is a fact that there have been considerable fluctuations in the price of salt in Vizagapatam as well as in the neighbouring district of Ganjam and that the price has sometimes risen to more than Rs. 2 per maund. These high prices have been partly due to shortage in stocks arising from unfavourable manufacturing seasons, and steps are being taken during the current year to increase the outturn of the factories.

The Hon'ble B. NARASIMHESWARA SARMA :—

LVII. Will the Government be pleased to take steps to promote the production of lighter and more refined forms of salt in this Presidency?

The Hon'ble Mr. Cardew :—

LVII. Experiments are being made to see whether lighter salt cannot be produced in this Presidency consistently with the safety of the revenue.

The Hon'ble B. NARASIMHESWARA SARMA :—

LVIII. (a) In view of the decline in the strength of the non-officials in the District Boards from 180 nominated and 226 elected in 1903-1904 to 170 and 214 in 1904-1905, will the Government be pleased to consider the desirability of strengthening the non-official element in the District Boards?

(b) Will the Government be pleased to consider the desirability of preventing as far as possible competition between the Revenue officials and non-officials in the Taluk Board in the matter of elections to the District Boards and of framing rules for the purpose?

The Hon'ble Mr. Hammick :—

LVIII. (a) The maximum strength of the District Boards in 1904-1905 was 699 as in the previous years, but there were on the last day of 1904-1905, 635 members actually holding office, as against 657 on the corresponding day of the previous year. The number of nominated officials was the same on the last day of each year,

viz., 251. The small number of non-officials is accounted for by the existence of 10 nominated and 12 elective vacancies at the close of the year. The maximum number of nominated officials is fixed by law, a large proportion being *ex-officio* members. The Government see no reason at present to take any special action to reduce this proportion.

(b) The Government have received no complaints on the subject and, as at present advised, see no sufficient ground to interfere.

The Hon'ble B. NARASIMHESWARA SARMA :—

LIX. Will the Government be pleased to lay on the table a statement showing for each district the normal, the warning and the scarcity rates of food-grains fixed by the Government?

12-40 P.M.

The Hon'ble Mr. Cardew :—

LIX. A table of the rates at present adopted will be found in Appendix B to the Famine Code, 1905. Their revision is now under consideration.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LX. Are there any rules governing the granting of copies to the parties concerned of orders passed by the Government of India or the Secretary of State for India in Council on appeals to them by public servants against orders of dismissal, and, if so, what are they?

The Hon'ble Mr. Hammick :—

LX. The instructions of the Government of India are that the substance of the orders passed by the Government of India or the Secretary of State on appeals made to them by public servants shall be communicated to the individual affected.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LXI. (a) Is it a fact that most of the seniors in the first grade on Rs. 200 among Civil Assistant Surgeons have absolutely no prospects of further promotion in the usual course though they may serve for ten years more, as the permanent Civil Surgeons are about the same age as the seniors?

(b) Will the Government be pleased to sanction the senior grade for the Assistant Surgeons of this Presidency also, with a view to ameliorate their condition and to complete the assimilation of the local service with those of the other Provinces which have had the senior grade since August 1898?

The Hon'ble Mr. Hammick :—

LXI. (a) Of the four Civil Surgeons two will not attain the age of 55 years till 1914 and the remaining two till 1915. Five of the eight Civil Assistant Surgeons of the first grade will not attain the age of 55 years till after the year 1915.

(b) The question whether it is desirable to introduce the senior grade of Civil Assistant Surgeon on Rs. 300 a month into the Madras Presidency was very fully considered by the Government on a question asked by the Honourable Member at a meeting of the Legislative Council held on the 29th November 1904. It was found that a number of charge allowances now enjoyed by Madras Civil Assistant Surgeons would have to be discontinued and that the creation of the senior grade, while benefiting a small number of Civil Assistant Surgeons, would react adversely on the emoluments of a larger number. The Government therefore deemed it inexpedient to introduce the senior grade. The position has not since changed.

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR.

The Secretary reported that the Madras City Police Act Amendment Act, 1905, which had been passed into law at the meeting of the Council held on the 14th November 1905, received the assent of His Excellency the Governor on the 23rd November 1905.

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR-GENERAL.

His Excellency the PRESIDENT :—I have the honour to announce that the Madras City Police Act Amendment Act, 1905, received the assent of His Excellency the Governor-General on the 15th December 1905.

COMMUNICATIONS FOR THE COUNCIL.

The Secretary reported that the following memorials received in connection with the Madras Estates Land Bill, 1905, had been referred to the Select Committee on the Bill :—

- (1) From the Maharaja of Bobbili, dated 15th November 1905.
- (2) From the Madras Landholders Association, dated 16th November 1905.
- (3) From M.R. Ry. P. Venkatesvaralu Pantulu Garu, Berhampur, dated 20th November 1905.
- (4) From the Manager to the lessees of the Ramnad zamindari, dated 28th November 1905.
- (5) From Sri A. V. Jugga Rao Garu, Zamindar of Sherunubammadapuram, Vizagapatam district, dated 12th December 1905.
- (6) From the Secretary, Uriya Conference, Ganjam, dated 14th December 1905.
- (7) From the ryots of Konathamatur and other villages in the zamindari of Chintalapati Vantu, Kistna district, dated 19th December 1905.
- (8) From the President of the District Association of Tanjore, dated 31st December 1905.
- (9) From Pandit Neelamani Vidyaratna, Editor of the "Prajabandhu," Rambha, Ganjam, dated 9th January 1906.
- (10) From the Maharaja of Bobbili, dated 6th February 1906.
- (11) From the Madras Landholders Association, dated 19th March 1906.

The Secretary also laid on the table a copy of the G.O., No. 213, Revenue, dated 17th February 1906, referred to in answer to question No. XXVII.

FINANCIAL STATEMENT.

The Hon'ble Mr. G. STOKES, in explaining the Financial Statement of the Government of Madras for the year 1906-1907, said :—Your Excellency, with your permission I will now present the Financial Statement for the year 1906-1907, and in doing so I think it necessary once again to call attention to the foundation on which provincial finance rests, *viz.*, the "Settlement" as it is called. In arriving at this the expenditure required at the time of the Settlement to maintain certain services determined on by the Government of India is first estimated and fixed and to balance that expenditure certain shares of revenue are assigned; where, as in this Presidency, the assigned revenues fall short of the estimated expenditure, the difference is made up by what is known as the fixed assignment. All development and expansion of efficiency, which means increased expenditure, must, so far as the Local Government are concerned, come out of the natural growth of the share of the revenues given them. They are given a service to administer and the means of doing so, and, subject of course to the general control of the Government of India, they are responsible for the efficiency of that service.

It is necessary, perhaps, to correct a misapprehension as regards the existing Settlement. The rate of increase of the revenues will obviously from the manner of fixing the Settlement depend on the heads of revenue as well as on the shares of the heads chosen which are assigned. Some heads of revenue are increasing rapidly, some not so. So the value of the Settlement to the Local Government depends as well on the heads of revenue chosen as on the shares assigned. While we need not cavil at the Settlement which has been made with this Presidency, I think it necessary to correct the impression that it is what might be called a liberal Settlement. The heads of revenue of which our share is the largest are those which are increasing the most slowly. The effect of the Settlement has been considerably obscured by the fact that since it came into operation we have received many large lump grants for various purposes from the Government of India. These have accumulated into large balances, not because we could not spend them having regard to the objects for which they were given, but because we could not do so wisely and at once; but they will ultimately be utilised for the purposes for which they have been given.

The subject of the fixed assignment falls naturally to be considered in connection with the revenue head LAND REVENUE, but there are certain general points in connection with it which I would discuss here. The subject is dealt with under the head of Adjustments on page 4 * of the memorandum which has been circulated. The original fixed assignment, when the Settlement came into force in 1904-1905, was 59.66, but the total additions to Provincial now amount to 155.60, an increase of 95.94. Of this sum, 6.74 is a temporary assignment; and 1.05 for University and Collegiate education has not been promised for more than four years longer. Leaving these out of account the remainder is 88.15, about 88 lakhs. Now it will be at once seen that the addition of this large sum for expenditure is a serious tax on that growth of revenue on which the Provincial expansion depends. The assignment is fixed, but the whole sum is the cost of services which are growing nearly as rapidly as our revenue. Our expenditure exclusive of public works amounts to about 394 lakhs, and it will be seen that, whatever may be the growth of our revenue under the Settlement, about 30 per cent. of it will be absorbed in keeping those extra services going, assuming an average rate of increase of expenditure. The case is analogous perhaps to that of the master of a house who finds the cost of upkeep of his establishment increased suddenly by about 30 per cent., his income remaining the same. The matter is one which will need attention, not perhaps at once but ultimately. This sum of, say, 90 including 1.05 for University and Collegiate education is also the measure of the extent to which Madras has benefited by the increased prosperity of the Government of India. It is made up as follows :—

14.50	for police reforms.
7.05	for education.
14.00	in aid of district boards.
3.00	in aid of agricultural development.
49.00	assignment for village-cess.
87.55	
1.65	items 3, 5, 6 on page 4 * of the memorandum.
89.20	

Most of these items will be noticed under the heads to which they appertain. They are given for particular purposes and are being, and will be, spent in each year, as far as possible, for the purposes for which they have been assigned, but the unspent balance in each year lapses into the Provincial balances and it is this fact which to some extent explains the present bloated state of our balances. We budget for deficits, but for one cause or another expenditure is short, and as will be seen in 1905-1906 our balance is practically unaffected. Of the above items it is necessary for me to notice here only the last, 49 lakhs, the assignment for our village-service cess. It is, of course, well known now that the village-service cess is to be abolished. This is a direct remission of taxation amounting to 2½ lakhs, an appreciable and very welcome boon to our agricultural classes, and I think the Council will join with me in tendering its respectful thanks to the Supreme Government for this well-conceived and most

desirable relief to our ryots. Why this welcome burden on Provincial finance—for it is a burden—of 49 lakhs means only 28 lakhs of advantage to the ryots is explained on page 5* of the memorandum.

Before I proceed to consider the budget in detail I think it may help Honourable Members if I point out that in considering proposals for spending public money we must carefully keep distinct objects which can be carried out by a single lump payment and those which involve recurring expenditure. For instance, if we assign Rs. 10,000 for the building of a bridge, it imposes a slightly smaller burden on the finances than the creation of a single appointment of Rs. 35 a month. The existence of large balances therefore does not to any appreciable extent enable us to undertake any revision or improvement of establishment, which is synonymous with improvement in the efficiency of the services entrusted to us; for to take the above instance if we create a Rs. 35 appointment, of which the annual cost is Rs. 420, we should at the same time fund Rs. 10,000 from the balance. But this we cannot do, nor can we earmark or retain the sum in the balances since the budget is current but for one year. In criticising the details of the budget and in proposing schemes for improvement of the administration I would ask Honourable Members to keep in mind what I have now pointed out.

I shall now proceed to deal with the details of the budget to which the revised estimate is the first step. This is prepared for two purposes, (1) to check bad budgeting, and (2) to determine the opening balance for the current budget. When we find that a deficit of 30.27 budgeted for is converted at the end of the year into a surplus of .71, we might be inclined to attribute it to bad budgeting. But it is not so. The difference of 30.98 is made up of 10.19 increased revenue and 20.79 short expenditure. The increase of revenue is due to additional assignments mainly and partly to increased realisation of revenue, while the short expenditure is due to the non-utilization of 15 lakhs provided for famine relief and to the lapse of grants for Police reorganization. The revised estimate brings out the opening balance for 1906-1907 at 81.81.

The position of the budget for the current year is that we budget for a deficit of 12.91 lakhs, i.e., we budget for 12.91 lakhs more expenditure than the revenue we expect to receive, and I would invite attention to this meaning of the word "deficit" as it is somewhat technical. To put it another way we draw on our balances this year for 12.91 lakhs, i.e., we reduce the opening balance from 81.81 to a closing balance of 68.90. This balance is not so great as it appears, for under the rules the minimum balance which must be retained is 20 lakhs so that our reserve is less than 50 lakhs.

Turning now to the detailed heads, the first to call for notice is LAND REVENUE. The receipts and expenditure under this item are sufficiently explained in the memorandum which is in the hands of Honourable Members. The most important subject under this head is that of Adjustments with which I have already dealt. Under expenditure there is no feature of interest, the variations being due to temporary and accidental causes.

Under the head of STAMPS the event of the year was the unification of the one and half anna stamps for postal and revenue purposes introduced with effect from the 1st of October last. Sums of 1.35 in 1905-1906 and 3.50 in 1906-1907 have been added to this head as representing the total revenue from unified stamps which should be credited to STAMPS. From the point of view of Provincial finance this event calls for no remarks at present.

The revenue under EXCISE continues to grow, and as of late years the consumption of country spirits has increased, the duty has been enhanced in all the Presidency, roughly south of a line drawn across it from Madras; but the toddy revenue is steadily rising, a fact which need not perhaps be deplored, for toddy is accounted a wholesome beverage.

The growth of our increase from ASSESSED TAXES is a proof of the expansion and growth of trade and prosperity, and as the minimum of taxation has lately been considerably raised this growth need not be cavilled at.

Under FOREST our revenue has been steadily increasing, and it is hoped that both increased revenue and much advantage to the forests will accrue from a larger resort to departmental working. It is the policy of the Forest department

to enlist in its service as much as possible the jungle tribes and the progress of our attempts to settle the Chenchus in Kurnool and turn them from depredators into custodians of the forests is a subject of much interest. We hope to much improve forest administration by the efficient working of new major charges already made in Salem and Kurnool and by creating new forest sub-divisions in Cuddapah and Gódvári, but we find much difficulty in getting officers appointed to fill the sanctioned offices.

REGISTRATION during the year continued its peaceful way. It is a department of which the revenue expands but little and it is wholly Provincial.

The heads "GENERAL ADMINISTRATION" "LAW AND JUSTICE—COURTS OF LAW" and "LAW AND JUSTICE—JAILS" present no features calling for comment and the next head which I need notice in detail is that of POLICE.

The satisfactory feature of the year 1906-1907 under this head is that all recoveries on account of the special forces employed in Madura and Tinnevely disappear from the accounts while on the disbursement side large expenditure will be incurred on the sanctioned schemes, viz., the appointment of Deputy Superintendents, the revision of the armed reserves, the raising of the pay of the constabulary and the Provincial Training School. The reorganisation of the Madras City Police, the regrading of the superior officers, the Criminal Investigation Department, and the reallocation of the police stations to some small extent will, it is hoped, be introduced in 1906-1907.

Under the head of EDUCATION a very important departure is indicated in the accounts in the separation of agricultural from general education. The former will be a part of the Agricultural Department in future and we may certainly hope for better results than under the existing arrangements. This is part of a general policy which the Government of Madras are trying to develop and which I rejoice to see has the sympathy of the Government of India, judging by what Mr. Hewett is reported to have said at the late budget meeting of the Supreme Council. He is reported as follows:—

"He then dealt with the question of revising the indigenous arts and manufactures, the decline of which had been mainly due to the conditions under which they are carried on; but, he said, their revival to the stage of prosperity which they reached in their palmiest days would 'duly aid in a partial manner the industrial development of a country, the conditions of which have undergone a radical change. The Government, however, were in full sympathy with those who tried to improve the present state of affairs and he alluded to the lead of Madras in 'establishing a Government agency for fostering Indian industries, especially mentioning the 'aluminium and chrome tanning industries.'"

Under this head there has of late years been a noticeable expansion of expenditure, but it has not been possible in 1905-1906 to spend the full grants on the two schemes mentioned. It is hoped that in 1906-1907 all the schemes mentioned in the memorandum will be fully developed. The appointment of extra Inspectors has been made and increased grants will be given to European schools. I may remark here that the 6 lakhs grant of the Government of India for the development of primary education is a permanent grant. This will have to be spent largely through the agency of district boards.

In connection with the provisions in the budget for medical aid, it seems necessary but to mention with regret the delay in the transfer of the Tanjore Medical school to Government control and to call attention with pleasure to the proposed reorganization of the vaccination establishments in certain districts and to the opening of the Pasteur Institute during 1906-1907.

Under the head of SCIENTIFIC AND MINOR DEPARTMENTS will be found what I may venture to call a very interesting portion of the budget of 1906-1907. Here we find the provisions for agricultural and industrial development. While we receive an assignment of 3 lakhs for Agriculture from the Government of India the budget provides for an expenditure of 6.17. The detailed proposals will be found on page 16* of the memorandum. While we hope to start the farm and the building of the Agricultural College at Coimbatore, we also hope to add to the staff of the department three of the expert staff in which we are so lacking and without which it is impossible to make any progress. We are doing all we can to establish veterinary hospitals, but here too we are much handicapped by want of staff, nor can progress be looked for till the

Veterinary college students become available for employment up-country. In the industrial section we hope to develop the weaving and tanning industries still further and to develop them in independent factories.

As regards the head SUPERANNUATIONS, I would remark that this is a rapidly expanding item of charge going up close upon a lakh of rupees a year. It is an item which it is impossible to curtail or decrease, and it is one of the most important leaks in Provincial finance.

Under MINOR WORKS AND NAVIGATION the only noteworthy point is the 5 lakhs grant for Tank Restoration. Our usual expenditure on this object is 4 lakhs *per annum*, but with 5 lakhs given by the Government of India it is proposed for many years to come to spend 9 lakhs in systematically restoring the tanks of the Presidency. In last year it was found impossible to expand the staff sufficiently rapidly to spend the full grant and the expenditure was only 6 lakhs. It is hoped this year with improved agency to spend the whole grant.

Under the head of Civil Works it is to be noted that in this year the last instalment of 6.74 out of 20 lakhs given by the Government of India is to be paid to the Port Trust Board. Provincial funds contribute 3 lakhs to the Madras Corporation for drainage works. A provision of 6 lakhs for the Central Farm at Coimbatore, the Central Record office at the Presidency and bridges over the Kolab and Indravati rivers in the Jeypore Agency is also made.

Under the head of contributions it will be seen that 13.14 lakhs have been provided as grants-in-aid generally of local boards and 3.72 lakhs in aid of education. Also nearly 1½ lakhs have been provided for sanitation and general purposes, or a total of grants-in-aid of local taxation of about 18½ lakhs.

Provincial Loans and Advances.—Owing to the fact that the orders of the Government of India on the estimates of Provincial Loans and Advances had not been received when the memorandum was circulated, Appendix C which is usually circulated with the memorandum had to be omitted. This appendix has now been placed on the table. It will be seen that provision has been sanctioned by the Government of India for the following advances in 1906–1907:—

1. Advances to cultivators—4.10 lakhs.
2. Loans to mufassal municipalities—5.63 lakhs.
3. Loans to district boards for the construction of railways—13 lakhs.

As regards the item—loans to district boards for railway purposes—this Government contemplated the utilization by district boards in 1906–1907 of loans aggregating 30 lakhs for the following lines:—

	Amount.
	LAKHS.
1. Masulipatam-Bezwada line (Kistna district board)	13
2. Kurnool-Dhone line (Kurnool district board)	4
3. Tinnevely-Tiruchendúr line (Tinnevely district board)	8
4. Vriddhachalam-Cuddalore line (South Arcot district board)	5
Total	30

All preliminaries in connection with the construction of the Masulipatam-Bezwada line by the agency of the Southern Mahratta Railway Company have been settled and for this line the Government of India have sanctioned 6 lakhs as the amount of loan likely to be utilized by the district board in the current year.

For the Kurnool-Dhone line, which is awaiting the result of investigations into a proposal to connect Guntakal and Hyderabad by rail, a provision of 7 lakhs as a loan has been made. The Government of India have not provided for any loans in 1906–1907 on account of the Tinnevely-Tiruchendúr line and the Vriddhachalam-Cuddalore line. The project estimate for the Tinnevely-Tiruchendúr line has been framed, and the district board of Tinnevely has recently made a formal application for the concessions it desires, such as the grant of free land, etc. The survey of the Vriddhachalam-Cuddalore line has been completed and a project estimate has been prepared and is under scrutiny; but the South Indian Railway Company, who are to undertake the construction, have not yet come to final terms with the district board of South Arcot.

In conclusion, Sir, I would observe that our revenue shows no appreciable expansiveness except under the heads of Stamps and Excise; our fixed assignment has swelled enormously; in many ways entirely recurring, our expenditure has largely increased mainly against grants made by the Government of India, as for Police, Education and Agricultural services; yet we budget for a deficit of 12.91. We have an available balance of nearly 50 lakhs. These are not all by any means comforting facts, but at present there is no difficulty, and perhaps we had better rest content with that. In finance it is of little use looking more than a year ahead. I trust, Sir, that these additional remarks will help to explain the Financial Statement for 1906–1907.

The Hon'ble Sir V. C. DESIKA CHARIYAR :—As the representative on this Council of the Corporation of Madras, which had the very first opportunity of welcoming Your Excellency to this Presidency, it only remains for me to repeat on this occasion, the first meeting of the Legislative Council, our heartiest welcome to Your Excellency. On the former occasion when the Corporation waited on Your Excellency, we drew your attention to the important subjects which were occupying the attention of the Corporation. Though, no doubt, this meeting is held for the discussion of the Financial Statement and is loosely called the Budget meeting, I believe it is the privilege or rather an indulgence extended to Honourable Members to make a few remarks, though not strictly on the budget before the Council, but upon other matters of some importance. So far as the Corporation of Madras is concerned, it is a Corporation with more responsibility than resources. As Your Excellency gains experience and gets more information, Your Excellency will understand the force of my observations—that while the resources of the Corporations or Municipalities in the other big towns of India are large, much larger than the resources of the Madras Corporation, their responsibility is not quite so large. Probably the chief reason, Your Excellency will soon learn, is the natural features of the town—it is usually called the city of “magnificent distances.” There are large gaps between inhabited portions in the city and the responsibility of the Corporation is to have roads from one place to the other and see these roads properly lighted and in fact to have an establishment to supervise the sanitation of these places also. So, as I said, our responsibilities are much larger than our resources. In fact, our certain income by way of taxation is only ten lakhs of rupees; and to this we add annually by way of uncertain resources, *i.e.*, by way of license fees and others, another ten lakhs. The drainage scheme has taxed us to the very utmost and in this connection we again thank Your Excellency's Government for the liberal help given to us both by way of loans and by way of grants. Now I have to thank Your Excellency's Government again to-day for the allotment made in this year's budget towards the drainage scheme of the Madras Corporation. Sir, I would only ask you, to treat this Corporation not simply as that of the capital of the Presidency but as something more. Our standing complaint has been that the floating population that comes into Madras while enjoying all the benefits of the town never pays a pie of taxation or contributes even a pie to the funds of the Corporation. I have stated before and repeat it again that some means of reaching them by means of a terminal tax, a small tax of three pies levied on every person coming to the city, would add largely to the income of the Corporation. One other means of improving our position which I would suggest is through your Government to move the Supreme Government to allow us the right to tax the vending of liquor within the city and to give us what are loosely known as town duties. No doubt, Your Excellency's Government does make a grant, but we submit that the Corporation is entitled to the whole of what may be collected and not simply to a portion of it. In preparing our budget for the year which commenced on first of this month we had to increase the taxation by 1½ per cent. on the annual valuation of house property in this city, and I am not aware whether it has been approved by Your Excellency's Government. It is now pending disposal by the Government and what the result of it may be it is not for me to guess; but whatever it be, I can assure Your Excellency that we have to borrow largely for the drainage scheme next year and we shall find ourselves at our wits' ends to find the money for the payment of interest and sinking fund. The loans that our Corporation borrows, like all other public loans, have to be paid off in a certain number of years, say in 30 or 50 years. We have to find the money not only for paying interest to our creditors but also to find the sinking fund, so much percentage each year, so that at the end of the term we may be able to pay back the whole amount of the loan borrowed. These are the few

points which I should like to place before the Government, and I hope you will take them into consideration and find means for improving our financial position.

Now, Sir, passing on to the budget itself, there is one general remark that I should like to make on this occasion, viz., that the time given to non-official Members is all too short to study the budget. The statement prepared by the Honourable Member was sent to us about ten days back. Most of us are men doing some other work, so that we have to attend to this in addition to our ordinary work and we do not find it quite possible to give the necessary notice to the Member in charge or to the Secretary as to the questions upon which we are likely to speak to-day. That is why the remarks that are made at this Council Meeting have sometimes to be made probably in ignorance of the real state of things. I for one fully appreciate Your Excellency's reference to the rules under which this Council meets and does its work; but in most cases if there was sufficient time, Your Excellency will always find that the time is not wasted on such occasions. So I would respectfully suggest to Your Excellency in Council that the Financial Statement should, if possible, be put into the hands of non-official Members, a fortnight before the meeting, if not earlier. I am speaking with some hesitation; there may be circumstances which may prevent the Honourable Member from complying with our request. He may be labouring under difficulties which I do not know and therefore what I have said is subject to all these circumstances. Probably, as my Honourable friend Mr. Sivaswami Aiyar suggests, the short time given to us may be due to the fact that the budget of the Government of India is not published till a very late date and it is only after that the Honourable the Senior Member of Council generally prepares his statement. That may be one reason, but the budget meeting may be held after a fortnight from the date on which the statement is distributed. These are our difficulties which I should like to place before Your Excellency, to see if it is possible to find any remedy. Now taking the budget itself there is hardly anything on which we, on this side of the table, could say, because the budget is always cut and dry and there is hardly any option left to this Government. The Supreme Government makes the so-called provincial contract and not only allot us a lump sum, but more often allot it also under the different headings and make grant for such and such particular purposes. Therefore, it is on occasions like this one cannot expect anything like a serious criticism, of going into the details of the budget. But there is this to be said: of late there has been a more serious attempt made to explain the details at this Council, even with reference to the budget and to that extent we, on this side of the table, are thankful to the Government; and so far as the general features of the budget go, we have to congratulate ourselves that it has been possible for the Supreme Government to make a remission of the local cesses. That is a great boon to the agricultural classes and we beg to join Your Excellency's Government in thanking through Your Excellency's Government the Government of India for this great boon. It is only last year that we conveyed our thanks for the reduction in the salt tax and so soon after, this year we are again able to thank the Supreme Government for this further concession. I conclude with the hope that it may be possible that the prosperity budget of the Government of India may continue in the same way year after year, so that they may see their way to further reduce the taxation so far as this Presidency is concerned.

The Hon'ble K. R. GURUSWAMI AIYAR:—May it please Your Excellency—Before

1-20 P.M.

I offer my remarks on the business portion of to-day's proceedings, I beg leave to offer to

you the hearty welcome of my large constituency on this the first official occasion that has arisen after your advent to the rulership of this province. Your distinguished brother who vacated the office only ten years ago established a strong bond of affection between himself and the people of this province, and it rests with Your Excellency, by your solicitude and single-minded devotion to the needs and interests of this ancient province and its peoples, to develop that bond into a family tie and hand down to posterity a rich heritage of inalienable affection and gratitude on the one side, and a prescriptive right of contributing rulers on the other. You have come, Sir, to preside over an administration which among Indian administrations has been recently called a "Model administration", and your arrival here was heralded by a remarkable reputation for tactfulness and sympathy won in a more difficult place and in the face of the most unsettled circumstances. Your Excellency brings with you those large-hearted methods and principles that stood you in good stead in ruling over the newly conquered

and apparently aggressive loyalists of South Africa, and you hardly require to be assured that with the same methods and principles steadfastly adhered to, your success in ruling over an easily contented and traditionally loyal race stands much more firmly assured. It is also, Sir, your great good fortune that you take up the reins of office at a time when a British administrator and a British prince have contributed considerably to strengthen our attachment to British rule. Your Excellency has sufficiently heard already outside this Chamber what an excellent relationship your illustrious predecessor has established between the people and the Government of this Presidency, and all the facilities and advantages flowing therefrom to the cause of administration are your convenient heritage.

As for Their Royal Highnesses the Prince and Princess of Wales, their presence and gracious condescension amongst us here have made our loyalty to the Great Throne and its accredited representatives an abiding and widespread sentiment in all corners and grades of society. If, Sir, Victoria the great, her great son and promising grandson have by their personal virtues and political sagacity made royalty itself firm in England in its ancient pedestal, at a time when its foundations have been shaking elsewhere, here in India the same great monarchs, and now their heir and his gracious consort have equally firmly established the claims of British rule, and we feel to-day—every man and woman of us—bound to it most willingly by the most silken and indissoluble of ties. Such is the juncture when it is Your Excellency's lot to begin your rule over us, and if your opportunity is so great and advantageous, our appeal to you as an administrator is no more than that you should evince the noblest and most righteous impulses of British statesmanship, and that as a representative of our sovereign you should do no more than reflect the royal grace, love and beneficence that constitute such an established instinct of his house.

Passing on to the budget statement, I desire preliminarily to express the hope that in future years at any rate a longer interval would be arranged to elapse between the distribution of the Financial Statement to Members and the debate itself. Soon enough after the Financial Statement was laid before the Imperial Council we have had the provincial statement from this Government, but the debate is coming on a little too early thereafter. If at least a fortnight's interval can be allowed, it will be sufficient leisure for all concerned. I am aware that it is not during this interval only that Honourable Members collect their materials for use at the great opportunity that this debate affords. Their study of the general and departmental administration goes on from year's beginning to year's end, but for that study also I wish to plead for a small facility. Now non-official Members are supplied with the *Fort St. George Gazette* and its supplements by Government, and I put it to Government to consider whether its yearly administration reports and those of the several departments under its control as also the various Government Orders and such like papers placed at the editors' table may not also be given to them. Of course if Government thinks such a courtesy unduly costly to the tax payers, Members will continue to buy the same and read them.

Turning to the Land Revenue head in the statement, I am tempted to calculate how far advanced we are over our situation in the first year of the new century, and I find that we are ahead by more than half a crore of rupees. Of course we may feel that only a fraction of it is available here for our expenditure, but the ryot must feel that the big amount indicates the rate at which his burden grows heavy. Settlement operations have formed an important basis for the increase of Land Revenue, and are again depended upon, I see, for the increase budgeted. I cannot but make a few humble observations on those settlements. Your Excellency, in this country the problem of land-holding is, I am afraid, coming to a serious pass. The bulk of the population lives by agriculture, and much of the wealth of the country lies locked up in landed property. Other countries drain off vast numbers of agricultural labourers from here, and other industries than agriculture which are so noisily boomed and encouraged now-a-days, and rightly so, are calculated to draw off more and more labourers from that industry. The wage for agricultural labour has already largely increased, and its future rise at a rapid rate is a tide that it is neither desirable nor possible to check. The cost of seed and of tilling, manuring and other operations is far different from what it was thirty years ago, not to speak of the highly inaccurate calculations of settlement authorities on this score on former occasions. The assessment

of land goes on in this country not on the basis of what is justly due from the landholder as his portion of the people's burden to support the machinery of Government, but on the footing of the landlord's share of the produce raised by the tenant. The income that reaches the purse of the landholder is consequently a considerably poor percentage ranging from 3 or $3\frac{1}{2}$ per cent. to 4 or $4\frac{1}{2}$ in fortunate cases. This is so—though he himself frequently borrows and borrows at usurious rates of interest—I say this is so—in the face of an easy 9 per cent. earned by other Indians from safe industrial investments and even a higher rate earned by those engaged in honest money-lending and banking operations. Until commercial and industrial activity so far grows in this land and gluts it with a superfluity of capital, the rate of income on the investment of Indian wealth in other directions than agriculture cannot be lowered, and until it is so lowered there is great obstacle to the attractiveness and advancement of poor-yielding agriculture in this country. The home-loving and contented Indian still squats on his acre as being the property which can be more safely handed down to posterity than any other, but his horizon is being widened and his ambition and stress of necessity take him beyond old grooves. He can no longer be expected to foster agriculture for the sake of a sentiment in the face of comparative starvation resulting from it, and in this view it is the duty of Government to relieve him from his embarrassment and dismay and save land-holding and agriculture from their impending doom. As high a wage as elsewhere to the agricultural labourer and a decent income, if not as high as from other industries, to the man investing his money in the all-important industry of agriculture, require at once to be assured, and I ask how these can be assured if the assessment on land is not somewhat enduring and indulgent.

These are observations of a general character and apply to the whole Province. I pass on next specifically to the resettlements now taken on hand to bespeak Government's sympathetic and indulgent attitude with reference thereto. So far as the district of Salem is concerned, I find from previous debates that the methods adopted by Government to take into its confidence and conciliate the ryots, have been suitably acknowledged by their representatives in this Chamber. As for Tinnevely, I am glad to be able to state that the Honourable the Settlement Commissioner has so far progressed in his friendly discussions with the ryots and their spokesman that great expectations are entertained of him in that district. I am also glad to state that the special settlement officer is a happy selection. The people of that district rest their hopes not merely on the strength of their peculiar case but also on the sympathetic attitude thus far displayed by their would-be saviours. I desire, Your Excellency, to put the case of that district somewhat briefly before this Council, but I wish it to be understood that I do not want to draw the Government or its chosen Commissioner into any premature declarations on the subject. If it is now too early, I shall be quite content to wait until the authorities deliberate fully on the representations already made and now submitted. I only seek at present to put my plea for the ryots before Government at this the earliest opportunity available to me for the purpose. Now, it is well known, Sir, that of all South Indian districts, Tinnevely is the one where the landholder gets the smallest percentage of profit on his investment. What with the plantations on the neighbouring hills, the factories within the district, and the facilities for emigration to Ceylon and abroad, the field labourer in that district is both dear and assertive now-a-days. The cultivating cooly of Tinnevely is generally a highly skilled and industrious man, and in the face of his modern though justifiable arrogation and stiffness the landholder is driven to accepting his terms. The soil in the district is often good indeed, but the amount of tillage required is far in excess of what is usual anywhere else—7 to 9 ploughings besides a number of harrowings, say the ryots in their memorial to the Board, are required in the district, and this excessive tillage is, I believe, without a parallel anywhere else. The cattle in that district have largely decreased and deteriorated, and sometimes in emergencies even milch-cows and she-buffaloes are employed in ploughing the fields. The price of plough-bulls and cart-bullocks have doubled within two decades and the cost of their hire is proportionately prohibitive. Excessive manuring is an essential practice in the district, and while the area under cultivation has increased the supply of cattle manure and leaf manure has decreased in quantity and increased in price. The price of cultivation stands to-day at Rs. 50 per acre per crop on wet land according to the timid representations of the ryots, as against Rs. 15 or thereabout according to the

official calculations on which the last settlement rates of assessment were based. The sources of irrigation practically remain the same that they were in Pre-British days, the one costly anicut thrown across the river at Srivaikuntam by the British Government being also a pre-settlement construction. High calculations were made by Government regarding the supply from this source, and on the faith of such calculations much larger areas than before were brought under the scope of the last settlement; but now for some time the proper and efficient service of all the vast acreage under it has seemed to the local authorities a veritable making of rope out of sand. Not any very large facilities for irrigating the old ayacut have been brought into existence during the last 30 years, though water rate cultivation has been allowed at random and to a large extent, prohibitive water cess being levied more on the technical ground of omission to apply for water in time than that water was used to the prejudice of the legitimate ayacut. Many an irrigation tank has become silted up and deteriorated in storage capacity and the problem of rectifying this evil is as embarrassing as it requires urgent solution. The same is the case with regard to some of the irrigation channels large and small, and between the twofold authority of the Revenue and Public Works Departments and the well-known want of union and organization among the ryots, the condition of these tanks and channels is so often deplorable. As for the seasons, Tinnevely has always shared their failure along with other districts and had its own special adversity on several occasions while the latter were more highly favoured. These are some of the hard facts requiring realisation by the Settlement Commissioner and the Government, and I trust that our representations here and outside will meet with that careful and sympathetic consideration which has so often been promised and is so justly due to the plea of the hard-pressed ryot. The Tinnevely ryot is an intelligent and shrewd, cautious and industrious agriculturist of no small skill and resourcefulness and is well deserving of being preserved as a type, and fostered indulgently in the exercise of his art. He spends willingly and works hard and clings to the soil with devotion, relying for his living not on the plenty of his income but on his extraordinary thrift. The rate of his production on his soil is higher than elsewhere, but out of an undue regard for that circumstance and in disregard of his labor and expense, he has already been taxed much more heavily than anywhere else. If resettlement is to be introduced in that district, the honest and firm belief of the people is that it can be necessary only to reduce the assessment. But Government looks to the prices and calculates an inevitable increase far in advance of the usual inquiries and investigations. May I hope, Sir, that Government will make anxious enquiries, publish its proposals beforehand, welcome open criticism and then issue its orders for re-assessment. I humbly demand that the ryots be taken into confidence and given due opportunity to discuss the proposals of Government before it issues its resolution. In that event, Tinnevely feels sure that it can come out successful in the proof of the absolute justice of its plea for non-interference.

There is one other point in connection with the Tinnevely settlement that I must advert to, and that is the question of the palmyra tax. Your Excellency, the practice in the district is to tax separately the land on which the palmyra stands as well as the palmyra itself. Not that everywhere and always the whole land is covered by palmyras, but it is none the less true that the whole land is taxed irrespective of some portion of it being covered by palmyras, and then the palmyras also are taxed. This anomaly is most unjustifiable and I am glad and thankful to know that Government is anxiously engaged in solving the problem. The palmyra climber is the honestest labourer that I know of. He puts forth the hardest toil with serious though occasional risk to life and limbs, and if the spread of knowledge and civilization makes him think low of his ancient calling and take leave of it, it has not brought him near enough to any contrivance that would relieve his arduous climbing for the purpose of drawing the juice. Of all its subjects Government owes the greatest indulgence and kindness to the palmyra climber, and yet he is doubly taxed. For his sake and for the sake of the great industry that depends on him, I would enter a strong plea for a single tax in the place of a double tax. Obviously Government will not prefer to tax the trees leaving alone the land, and I would press that the land alone be taxed and not the trees at all. The palmyra is not a valuable timber-tree, nor is its produce more valuable than of several other fruit trees. The

value of each palmyra tree or of the net income from it to its owner is not great, and surely Government's share of it is not so considerable that it should be frequently counting it and perpetually watching over its safety and welfare for the purpose of a paltry tax. Its agency besides to do all this is the inevitable Village Kurnam who generally does all his counting far away from the trees and according to his attitude from time to time towards the ryot concerned. Under his manipulation trees appear and disappear as under the magician's directions, and if it were at least to free the ryot from the Kurnam in this matter, I would unhesitatingly ask Government to rely on the land alone for its tax. It is possible also then that the growth of the palmyra which is now at a discount may be more freely resorted to. In the solution of this question which involves several practical difficulties it is not possible to go into all the necessary details on this occasion, but without shirking them we in Tinnevely have under the able guidance of our experienced and highly well-informed friend, Mr. M. R. Ramakrishna Aiyar, submitted to the Board of Revenue practical and detailed proposals for a satisfactory solution, which I trust the Honourable the Settlement Commissioner will find both welcome and acceptable. Among those proposals, I will draw attention to one alternative suggestion that in case of a continuance of assessment on the trees the rate should be uniform and as low as 3 or 4 pies per tree, lest the classification of it into *Paruvam*, *Koy* and *Olaivettu* from time to time should continue in the hand of the Kurnam a fruitful power for mischief and annoyance. If I refer to this suggestion in a subordinate way, it is not that it is any the less necessary or important but because I am strong in my adherence to the principle of a single tax on the land as logically the soundest system, and in my hope that Government will, for the love of such a system exercise all its wit, and strain every nerve to solve all the difficulties attending on its introduction.

While I am on the head of Land Revenue I ought not to fail to tender to Government the most heartfelt thanks of my constituency for the graceful abolition of the village service cess. It is highly gratifying that Government is undertaking to bear a legitimate burden of its own, and it is to be hoped that the principle will soon be allowed its full scope. A reason has been given in the Imperial Council for not abolishing the cess in the case of proprietary estates, and without inquiring into its soundness, I am content to observe and feel thankful that it only indicates some small delay in that consummation of this beneficial measure being reached. Truly, Your Excellency, I say that the restoration of 28 lakhs per annum into the pockets of ryots, and that at the expense not of this Government, but of the India Government, is a relief that is highly and widely appreciated.

On the expenditure side under Land Revenue I conceive it is not inopportune to call attention to what legitimately follows from the principle stated as underlying the abolition of the above cess. Government now stands committed to an express admission of what it never could deny—and I will add never has specifically denied—viz., that it is its obvious duty to pay from the general exchequer the officers employed by it in the villages to do the most important duties appertaining to them. If it is its duty to pay them, I beg to ask, Sir, in this connection, whether it is not Government's duty also to pay them adequately, to render honesty in them a possible policy, and to insist on their being adequately qualified for their duties. The village headman is a tax

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gatherer, a Magistrate and a Civil Judge all rolled in one, besides being the chief

man in the village for anything and everything like his great prototype the Collector in his district. Unable to pay the village officer adequately Government is retaining the principle of heredity to induce him to stick on, and in the name of hereditary right statutorily protected, Government is tolerating a crowd of officers most inadequately qualified by education, character or family prestige to discharge their important functions. The better and more well-to-do sort of men who have inherited village offices have more and more come to delegate their duties to recognized or unrecognized gumastahs, retaining only a lien on the office, to be exercised as their own interest may on occasions render necessary. The great majority, however, though they may pass an examination which is not a test of anything valuable, cling to the office for its power and perquisites, and I should be surprised if I am told that Government is not aware of it. In the face of the spread of education and the advent of higher ideas in matters administrative, a whole host of village officers are let loose on rural society,

who muddle public morals and public justice at their very fountain head. Better pay and better recruitment excluding all obstacles of heredity will, I trust, appeal to Government as an urgent reform.

If village officers cannot have an increase of pay, I wish to ask Government to consider the expediency of transferring from them their civil and magisterial duties to a class of officers already in Government employ, whose education is of a high standard, whose work does not call in requisition the full measure of their intelligence and knowledge, and who would, I believe, like to add to their legitimate work some duties that would test their ability and character and perchance advance them to better positions in other departments. Subject to any pronouncements that my Honourable friend the Registrar-General may think fit to make from the point of view of his own department, I am inclined to propose that the civil and criminal jurisdiction now exercised by village headmen may be transferred to Sub-Registrars who must be able to dispense more satisfactory justice to the rural population. This will entail additional work and a consequent increase of Sub-Registrars, but that is just the thing necessary from another point of view, that the area of the Sub-Registrar's jurisdiction can be then narrowed so as to bring him nearer to the people whom he has to serve both for registering their documents and dispensing justice to them. I also hope in case of this arrangement being adopted, that it will be found possible to take away from the jurisdiction of District Munsifs a portion of their small cause work and safely entrust them to the Sub-Registrars—as a measure of relief to the former which I think everybody will allow they richly deserve. The result that I aim at is the creation of a reliable office for small groups of villages where the villagers can have much of their small concerns attended to near their homes by qualified officers who start well and may be expected to behave well, looking into the future for advancement. Regarding increased pay to registration officers and the poor chance of advancement in their department, I find it impossible to refrain from sympathising with their fate, but at the same time I feel inclined to agree with Sir James Thomson in his declaration made last year that for the work now entrusted to them they cannot be paid higher at the expense of the tax-payer. From the point of view of their advancement, my suggestion is not to increase their pay for what they do or what I propose they should do, but to give them chances of adding to their work some function of a more interesting and educative character, and enable them to deserve promotion into other departments also than their own.

Having glided into the Registration department, I propose to quit it with a word on registration fees. This Council has been told on a former occasion that the clerical establishment has already been well attended to, and that the pay of the registering officers is adequate as it is. If more offices should be opened on the lines I have above indicated, I fancy that the pay of the officers will have to be contributed for by Government from other sources of revenue also. But I believe that, if rural administration of justice should be improved in quality in the manner I suggest, the country may even reconcile itself to some of the registration and judicial savings being absorbed for the purpose. If, however, things are to continue as they are, I must enter an humble and emphatic protest against registration being treated as a head of revenue at all. Stamps are everywhere a source of revenue, but when you collect your dues on the transactions of parties in the shape of stamps, you must demand of them only just enough for the expenses of registration when they want to have their transactions registered for purposes of authentication. The tendency in this country has been so strong for Governments to adhere to taxation once started that the more recent current of their feeling the other way requires to be increased in its volume and force and diverted into many more channels of taxation. My Honourable friend the Registrar-General observed last year that the rate of fees cannot affect poor men as their transactions can only be under Rs. 100, and their payments for fees can only cover the actual charge of transcribing their documents in the books. Notwithstanding that his department is a store-house of information and figures, I do not see what means he has for testing the resources of those who are parties to documents. Until he strengthens his position by figures, we may rely on our own experience of country life which suggests that there are a large number of poor people among those who pay registration fees on documents of a higher value than Rs. 100, and deserve relief from taxation. But on behalf of all people, rich and poor, I would place this matter on a higher

ground—the one with which I started—that these fees ought not to be treated as a source of revenue at all and should not be levied in excess of the demands for maintaining the department.

With reference to Law and Justice, I notice, what many have noticed before in and outside this Chamber, that Government is making a profit out of this department. To rescue Government from this charge I observe an attempt was made at a former meeting to argue that the department of Jails is allied to the Judicial and should be spent for from Judicial receipts. I fail to understand why prisoners found guilty of offences should be maintained at the expense of litigants in Civil Courts rather than at the expense of the general tax-payer. I take it that the argument attempted is not meant to be seriously persisted in. I would, on the other hand, argue that the receipts on account of civil litigation ought to be applied only to maintaining the department of Civil Justice and that even Criminal Courts and their establishments which try to bring offenders to justice should be maintained, like the Police and the Jail departments, at the expense of the general tax-payer. In support of this position which does not require much authority, Sir Francis Maclean was, I see, quoted by my Honourable friend, the member for the Northern group of Local Boards, but the high authority of the Chief Justice of Bengal seemed so oppressive apparently that in behalf of Government the opinion was attempted to be belittled as pronounced in the atmosphere of a St. Andrew's Dinner. Being unconvinced in that way and oppressed myself with the logical soundness of the view I contend for, I await to-day some more serious pronouncements on the question in behalf of Government.

Before avoiding surpluses however from Judicial receipts, I would submit to Government some suggestions for greater expenditure on Civil Courts. I presume that greater expenditure on District Judges is not near enough to require discussion at this meeting, but the time has long arrived when District Munsifs and Sub-Judges should be encouraged and improved by better pay and better prospects. The present Munsifs are a better class in virtue of their educational attainments, and their work is admitted on all hands to be superior to what it used to be before the present method of recruitment was adopted. But that method is not yet logically perfect. Experience has shown that it is more desirable to recruit men of longer experience and better-established position in the bar as Munsifs instead of those in it who have hardly discovered for themselves their chances in the bar or disclosed to others their capacity and fitness for the bench. It is altogether safer to avoid those who have not been sufficiently tested and I take it that this is the significance of the recent raising of the age limit for recruitment from 30 to 35. Between 30 and 35, members of the bar are likely to have put in between 5 and 10 years of service at it, and then it must be clear if they are fit for the bar or the bench or either. At present Government is liable to the reproach that they are in some cases allowing people to capture seats on the bench before their unfitness even for the bar is made clear, but if comparative seniors form the field for selection better established talents and capacity may be made available for the bench. To attract such men—men who may with 5 to 10 years' practice be making prosperous incomes of Rs. 400 to Rs. 700—a scale of pay from Rs. 300 to Rs. 500 seems quite necessary. With this scale for the Munsif, a scale of Rs. 700 to Rs. 1,000 for Sub-Judges may be established, if Sub-Judges as such should be continued at all instead of being made Indian members of the District Courts along with the covenanted Judges. Sub-Judges actually exercise as high civil jurisdiction as District Judges are supposed to do, and the only appellate jurisdiction the latter do exercise over the former they are not always competent to exercise. As for criminal powers, Sub-Judges tried as Assistant Sessions Judges have given remarkable proof of their fitness to do that work as well as District Judges. There seems to be no justification for paying Sub-Judges Rs. 500 to Rs. 800 only, while District Judges receive Rs. 2,300 or so. Until Government appoints all Sub-Judges as Joint or Additional Judges of District Courts, fairness and justice demand that their pay at least should be raised to the scale I have already mentioned.

My next plea is in behalf of Sub-Magistrates and it is again for liberal pay in order to attract men of higher education and capacity to these posts. Last year one Honourable Member on this side of the table was understood as attacking the honesty of Sub-Magistrates recruited under the present system while another on the

same side promptly differed on that point as a question of fact. But I think all non-official Members will agree that, in view of the power exercised by Sub-Magistrates, the salary given them is not such as to place them beyond temptation. Where we do see corruption we are often struck with the fact that better pay and prospects might have averted it, and where honesty is persisted in, it is in some cases at any rate due to the circumstance that now-a-days Magistrates do their work in the face not merely of the public as before, but also of the influential and enlightened vakil who can set public opinion in motion and the jealously vigilant policeman who can pull the hidden strings of authority against them. That corruption is at a discount is quite clear and among other reasons therefor the most important undoubtedly is that Sub-Magistrates, though not all graduates, have some touch at least of University education whose influence on character is so markedly in favour of honesty. But regard being had to the nature of the functions, a full measure of that educational qualification is yet to be attained. To attract such qualification no less than to obviate temptation towards corruption—to make the public entertain confidence both in the soundness and fairness of magisterial justice—I emphatically maintain that the present scale of salary is unduly low. A scale of Rs. 175 to Rs. 225 can alone attract graduates with adequate legal knowledge and experience of life, whether from the official ranks or the legal profession, and I consider both the pay and the qualifications I contend for are essential. With regard to Sub-Magistrates it has been said and with great truth that they are often subservient to the police. Now the pay of the Inspector of Police is hereafter to be Rs. 150 to Rs. 250. May I ask if that reproach will be obviated or aggravated if the Sub-Magistrate is continued on Rs. 100 and Rs. 120? It seems to me, Your Excellency, that if the tax-payer of this country could speak more audibly than he has the chance, he would sooner press for better Magistrates than we now have, than for many other reforms.

In the Judicial department one other class of public servants I must commend to Government for sheer justice. Their condition should excite pity in all who see them toiling day after day—I refer, Your Excellency, to copyists in civil courts. Generally now-a-days they are at least plucked Matriculates, and are admitted for good handwriting both in English and the vernacular. Peons and process-servers andamins have the privilege of pension and the benefit of leave rules, but copyists are, I understand, paid only for the days they worked and turned adrift even without gratuities in their old age. Copyists toil hard for long hours day after day, enervating their bodies and impairing their vision, and out of the income earned by them with the sweat of their brow *pie by pie*, their Superintendents and their readers get their pay, pension and leave allowances while they and their attenders have no pensionary privilege or leave allowances at all. I find that year after year the receipts from copy stamps have resulted in surpluses to the extent of Rs. 30,000 on an average and yet copyists are not taken into the regular establishment. If their pay is made Rs. 15 per mensem and Matriculates passing handwriting test are admitted as copyists they may work for a few years and be absorbed in the clerical grades before their vision gets affected. As for those already employed as copyists they have produced surpluses and may be allowed to continue irrespective of their educational qualifications, their previous service counting for pension. There are numerous persons who have served as copyists for 10, 15 and 20 years or so. Such service cannot but be recognised. I strongly appeal to Government to extend this measure of justice and mercy to these poor unfortunate men, who otherwise would be turned adrift in their old age to starve perhaps in blindness. On this subject I see that the Bengal Government was recently interpellated and the answer was that that Government had made the matter the subject of a correspondence with the Government of India and was hoping to be able to improve the position of copyists. I believe that this Government will show equal sympathy to them.

With regard to Jail administration, I wish to suggest two points for consideration. Habitual offenders are mostly sent to Central Jails to be dealt with, I presume, by the more experienced Jail officers, but their isolation from the other convicts there does not appear to be satisfactorily arranged for. As far as possible, says the Inspector-General of Prisons in his report for 1904, they are isolated at night from other convicts, but by the day in the workshops they are allowed to work in association

with the casuals. He adds that they are constantly supervised, lest they should converse with and contaminate the casuals. While isolation is deemed highly desirable I understand the head of the department to say that the best is done under the circumstances to effect it. I believe it will be allowed that not merely complete isolation of habituals for the benefit of casuals but also a different treatment of habituals for their own sake are desirable. All that is not possible in jails common to both classes of prisoners and my suggestion is that habituals may be imprisoned in separate jails and under Superintendents more specially qualified to deal with them. The total average daily population of Central Jails is about 5,330 and the habituals out of them are, I see, between 1,800 and 1,900. If the classification of habituals be strictly made, I believe that for purposes of being differently dealt with and jealously isolated we shall have a smaller number. I ask if two or three of the Central Jails may not be set apart for the reception of habituals alone. It seems to me a useful enquiry to make—what difficulties there are in such a step being taken.

Only one more word I have to say on jails, and that is that corporal punishment should be entirely abolished from prison discipline. The Inspector-General of Prisons says, and Government notes with satisfaction, that such punishments have declined to 34 in 1904, from a much larger number. But the better opinion seems to be in favour of total abolition. With pleasure I notice in this connection that even corporal punishments judiciously imposed are in a fair way towards their abolition.

I pass on next to the police: from all I have understood of the selections made for Sub-Inspectorships. I believe that the future outlook is hopeful. When they are trained and ready to take up the work of investigation of offences, great care should, I think, be exercised to keep them free from competition, with the contaminating methods of those whom they are to supplant, and for this purpose I hope that among the present station-house officers the younger and more educated men alone will be promoted as Sub-Inspectors to make up the 15 per cent. allowed by the Commission from that grade.

As for the Inspectors, I beg leave to say, that those who are retained as such, deserve the higher pay at least as early as the superior officers.

Regarding Deputy Superintendents, the general public are not aware how many are to be appointed to these posts and how many are to be European Assistants. This apparently will depend on the number of Superintendentships open to Indians, and on that question, Government's declarations will be welcome.

On the question of fair distribution of patronage between Indians and Europeans I find room for enquiry and explanation so far as the City Police is concerned. An Indian Assistant Commissioner has now been appointed a Deputy Superintendent in the General Force, and unless another Indian is appointed, the superior direction of the force will be vested wholly in European hands. Among Superintendents there is no Indian at all, and only two of twelve Inspectors are Indians. There are four grades, I see, of Sub-Inspectors on Rs. 100, 90, 80 and 50 respectively. The first three grades which employ 21 persons do not contain a single Indian, while the last grade which employs nine persons is full of Indians. I do not know if any or many of those in the higher grades are to be classed as Indians. But if they are so to be classed the community to which they belong appears to have been more indulgently treated than other Indians. There is none in the fourth grade with less

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than six years' service, and the highest service is 21 years. At least six officers with less than six years' service are to be found in the higher grades: among those who have longer service in those grades several have put in less service than the long service men in the last grade. Apparently the higher grades are reserved in practice to a particular community only and the ordinary Indian is taken only in the last grade and must remain in it. Has Government, I ask, given any orders under which the Commissioners have made their arrangements ending in this result. Or has such a result been achieved by the Commissioners who are responsible for the arrangements on their own responsibilities. In any case, I think it expedient that Government should explain the reason for the peculiarities that I have ventured to point out.

The next police topic that I have to advert to is about the Punitive Police now stationed at Tinnevely. A large portion of it has been disbanded and about one hundred policemen are still stationed at Sivakāsi: whether this force is paid for from the cess paid by the people or from the Provincial revenue. I beg to inform Government that no force is required in that place on account of its having been once the seat of a great disturbance. The quarrel for caste privileges in the temple of that place is no longer alive and the contending castes live in as good harmony as ever before the riots. My earnest submission is that no more collection whether of arrears or in the shape of new taxation may be made and that any additional policemen quartered merely owing to apprehensions of disturbance may be withdrawn.

With regard to Local Boards, it is a source of great satisfaction that the contracted state of their finance is duly considered by Government and relieved against. In making allotments of contribution to the various Boards, I wish to mention the specially poor condition of Tinnevely roads and appeal to Government for a substantial grant; even as I was leaving for this place to attend this meeting one of our Head Assistant Collectors specially asked me to apply for aid to put our roads in order. In this connection I would bring to the notice of Government the recent correspondence between the Collector and the District Board of Tinnevely. Several large avenues in the district on abandoned roads have hitherto been left with the Board for enjoyment of produce and the Collector called upon the Board to preserve the sites of such roads from encroachment or surrender the avenues and their enjoyment to Government. As a sort of compromise some of the avenues were retained by the Board on the ground that the roads concerned might require to be reconstructed. The rest of the avenues are undoubtedly useful pathways in the rural tracts, and their usufruct need not have been appropriated by the Collector, small as it is. I appeal to Government for non-interference and suggest that all the avenues may be restored to the Board, Government guarding the road sites from encroachment through its village officers.

In another way also, Government is in a position to help the Tinnevely District Board. Government is aware that the railway cess collected on that Board is now accumulating pending the commencement of the construction of the Trichendur line. Recently the Board has resolved, after some hesitation, to invest the accumulation in the purchase of Government Promissory Notes. I believe the purchase has not yet been effected. And my concern about it is that the Board should not suffer by any fluctuation in the price of the notes when it comes to part with them. The money collected has remained in the Government Treasury and surely Government has not been putting it by, ear-marked as the Board's money. Government is soon to lend its money for the construction of the Trichendur Railway and I now ask that when it comes to do so, it may take into consideration the period that the accumulated cess may have been in the Treasury and allow an equivalent amount of the loan to go without interest for a corresponding period. In that case no investment in the purchase of Government Promissory Notes will be necessary, and no loss can arise to the Board from any fluctuation in their price.

In conclusion, I must thank Your Excellency and the Council for its patience during the time that I have inflicted an unduly long address on you. I hope I have not detained the Council without something of importance to be laid before it.

In appealing to Government for liberal expenditure in various directions, I wish to observe that I am aware of the limitations of its finance which no Member of this Council who has read the Financial Statements from year to year and tries to approach matters like a responsible colleague can fail to be alive to. I may frankly declare that my notions of Government's duties became very different after my examination of its resources from what they were before. But I am sure that the various items of expenditure I have advocated are either necessary or just, and not beyond management by Government. It may be that all my suggestions are not possible of adoption at once. But I only plead for sympathetic consideration in the first instance and steady effort to comply with them from year to year.

His Excellency the PRESIDENT:—I think it will probably be convenient now for the Members to adjourn. We adjourn till quarter to three.

2-5 P.M.

The Council re-assembled at 2-45 P.M.

The Hon'ble Mr. H. P. Hodgson:—What I have to say today can be said in a few words, so I shall not take up much of the Council's time. The large surplus again shown in the budget of the Government of India is satisfactory proof of the progressive welfare of the financial position of the country. The annual recurring surplus has enabled the Government to grant relief to the poorer classes by remissions of the salt tax and this year, I welcome the further relief granted by the abolishing of the village service cess, a measure which in Madras alone relieves the ryots of no less than 28 lakhs of rupees, and which I feel sure will be greatly appreciated.

I think I might here bring in a subject which is of equal interest to the planter and the ryot. I refer to the establishment of some principle for the sale of fertilizers on a sound basis.

The Agricultural Chemist to the Government of Mysore has continually urged upon us planters the necessity for some standardization of fertilizers as being essential to the successful economic use of chemical manure in agriculture. We have endeavoured to introduce this by urging vendors of such manures to give a guarantee of analysis, but only with partial success. The Deputy Director of Agriculture has, I believe, recommended legislation to ensure the purity of artificial fertilizers placed on the market and I note with pleasure in the Proceedings of the Board of Revenue, Madras, dated the 25th of March 1906, that letters from the Honourable Secretaries to the United Planters' Association and the Central Agricultural Committee, Madras, relating to this subject are to be forwarded to the Inspector-General of Agriculture for information and I would ask Your Excellency's Government to give their attention to this important subject and to treat it as one of some urgency.

Last year I spoke with some doubt as to the real effect on the poorer classes by the reduction of salt tax. The very large increase in the consumption of salt shown in the last returns, I think, proves that my doubts were to some extent groundless, and am only too glad to admit it. I find on enquiry that the retail price in the bazaars has fallen in consequence of the reduction of the tax and though not in full proportion still sufficiently to benefit the poor.

Although as admitted by the Hon'ble Mr. Baker "it must be many years before "the revenue sacrificed can be made good by the increase in consumption" it is a great point to know that the object for which the sacrifice was made is being in some measure attained.

I will pass from these subjects of general importance to others which more directly affect the planting community which I have the honour to represent.

I would refer first to the question of giving general encouragement in the planting districts of this Presidency to the development of rubber cultivation by extending the remission of assessment for a term of years on lands newly planted with rubber. At present this remission has been granted to the Wynaad, Nilgiris and Shevaroy's but has been refused to the planters on the Anamalais. The Collector of Coimbatore informed the Anamalai Planters' Association that the Board's Standing Order No. 20, relating to such remission would not be extended to the estates in the Anamalais, the only reason given being that "the terms of the leases must be strictly enforced." If the policy of giving encouragement to the establishment of this new and important industry by the remission of assessment for a time roughly corresponding to the unproductive period of the cultivation, is sound, and I strongly urge that it is so, I can see no reason why a distinction should be drawn, because lands so planted happen to be held on a somewhat different tenure. The principle of encouragement of a new industry, which if successful will bring more work to thousands of coolies at remunerative wages, remains the same, and I would ask for a reconsideration of the question by Government, not only with a view to granting the reasonable request of the Anamalai planters, but to the extension of the principle without distinction to all the planting districts of Southern India. The temporary loss of revenue to Government would be small, the advantage to the planters of rubber would be material, and one which in these times of prosperity budgets could be conceded with ultimate advantage to the districts concerned. I would also point out that with the very low prices ruling for coffee it is most important that experiments should be made in the introduction of new planting products, and I hope for a careful and sympathetic consideration of what I have said on this subject.

It is a somewhat remarkable fact in connection with railway extension, which has advanced so rapidly in India of late years, that the requirements of the planting districts of Southern India have hitherto been entirely ignored.

When we see the advantages enjoyed by the Planters of Ceylon and even in Northern India by railway construction we cannot help feeling that our interests in this respect have been somewhat neglected.

The subject is not a new one for several projects for railway lines in the planting districts have been before this Government for many years but have all been shelved. Ten years ago, in an address to Sir Arthur Havelock, the United Planters' Association of Southern India urged the necessity of railway construction but nothing has been done.

It is not my intention to-day to advocate the construction of any special one of these projects but to draw Your Excellency's attention to the want, which is still more urgent now than it was then, in the hope that during Your Excellency's term of office which is now commencing we may see the fruition of at least one of these schemes.

I am quite prepared to be told that the extension of railways in populous districts already fully occupied and opened up and from which immediate remunerative returns may be expected must be of the first consideration, but I think that the opening up by railways of country which is comparatively undeveloped but which has manifest capabilities for development in the shape of large areas of good but uncultivated land should also have a place in the railway policy of this country where over-congestion of population, which often occurs in districts where the land is poor and incapable of increased production, is one of the chief difficulties of the present and with an ever-growing population must become a still greater cause of anxiety in the future.

The Hon'ble Mr. A. J. YORKE:—Your Excellency,—The Hon'ble Mr. Stokes' statement leaves, I think, little room for remark on the accounts for the past year, save indeed for mutual felicitations that the results come out better than anticipated, owing chiefly to there having been no occasion to draw on the bulk of the provision made against possible famine. In so far, however, as the better results must be ascribed to the improved revenue from toddy, referred to under Excise, I must record a reservation. Sugar refiners of this Presidency have formally stated their opinion that toddy revenue is being developed at the expense of palm sugar production and the Chambers of Commerce of Madras and Cocanada have endorsed that view with emphasis. However, the case for the sugar industry has been fully laid before the Excise Committee. So pending the issue of its report there is no occasion to say more meanwhile. I may, however, welcome as an uncounted support the remarks that fell from the Honourable representative of Tinnevely concerning palmyra trees in that district.

Turning to the budget estimate for 1906-1907, I would express satisfaction at the assignment from Imperial funds to permit of the village service cess being abolished; also at the extra assignments for police reform and for veterinary and agricultural development. The last-mentioned matter is one of particular concern in Madras commercial circles. In this connection I beg to support the plea put forward by Mr. Hodgson for remission of assessment in respect of rubber cultivation. As the principle of assessment is a share to Government of the yield of any land, it seems inequitable that assessment should be collected before land under the crop in question can be giving a return. In connection with this matter of assignments from Imperial funds we have to thank Mr. Sim for voicing in the Supreme Council our claim for better terms for Madras on a further revision of settlements, and I hope that this Government will be able to make our claim good at an early date.

Under the budget head of Law and Justice—Jails, there is a reference to jail manufactures which local industry looks very much askance at. State-aided competition with private enterprise is, of course, the point at stake, and the same issue again threatens to arise in connection with the decision referred to under "Scientific and other Departments" to reconstitute the weaving and tanning sections of the School of Arts on a commercial basis. What that means is not clear, but it appears to be something ambitious since reference is made to building a factory or factories in the mufassal. Now, so long as demonstration limits, so to speak, are not exceeded, business men can have nothing but praise for these good efforts, but private manufacturers must reasonably complain if such State factory products are competitively sold to the detriment of any

local private factory. Madras millowners consider that the ground of complaint already exists in the case of some jails of this Presidency, and are, therefore, nervous,

3 P.M.

I hope unduly, but not unnaturally, on the subject generally. Salem jail with steam-power weaving and a dyeing department is, I believe, a chief offender. I would wish to take no narrow view of the matter and recognise the desirability of lessening the cost to the tax-payer of jails and of State technical education; but I urge that, since it is the declared policy of Government to encourage local industry the first necessity is not to cut into any local profits that private individuals are fairly entitled to. I submit that any small financial gain so obtained by the State must tend to stultify the declared Government policy and be detrimental to the real interests of the country which Government so honestly strives to promote. I beg to suggest, Sir, that when any proposals which may affect commercial manufacturing or selling interests are seriously considered by Government, that before final sanction is accorded or practical commitment made, that full publicity might well be given to the proposals, through the press or otherwise. Any resulting criticism might well be helpful to Government and save possible mistakes, while the opportunity so given to the public concerned to state any objections would certainly be a boon and disarm any subsequent discontent.

The only other matter of commercial interest which has occurred to me in connection with the budget comes under the heading "Public Works." Reference there is made to expenditure on the Buckingham Canal. The amount is not stated, but I gather it is inconsiderable, since Rs. 3 lakhs is apparently to be spread over it and some eighteen other works. I would like to see this grant largely increased and would ask Government to go into the question of making much more of this waterway than has hitherto been made of it. The modern motor barge introduces a new factor, so that there should be great possibilities of developing Buckingham Canal traffic to the great advantage of Madras, if only it were kept better dredged and if that were done by mechanical means. This would obviate the annual closing of the canal, to permit of its clearance by manual labour, an archaic proceeding, I suppose, unknown in any civilised country. If this mechanical dredging were properly carried out as a first step, something better than the present primitive craft and means of propulsion could be availed of, and the next step would be to connect the canal with the harbour and possibly in the future to extend it southwards, say, to the Cauvery, as I believe was originally planned. With the fine smooth-water shipping facilities which Madras should soon have, produce could then be brought alongside steamers here without break of bulk, in the very boats which had brought it even long distances coastwise, and this would so cheapen our shipping costs that trade now lost to us would certainly be attracted to Madras. To forestall any railway objections to this proposal, I would point out that it is now almost universally recognised that canals can meet certain traffic wants that the railways fail to; that, therefore, millions sterling per annum are being expended and have for years past been spent on their waterways by all the most advanced countries of the world, except England, where special conditions prevailed. As fear of prejudicing railway traffic has not been allowed to interfere with canal development in France, Germany, Holland, Belgium or America, all with large railway interests, surely it should not interfere in India. England is now at last reconsidering her attitude in the matter, and out here Bengal is moving in the same direction. I, therefore, feel confidence in commending this suggestion to the special attention of Your Excellency as offering an opening for furthering the development of Madras at a cost very trifling compared with the benefits likely to result.

In conclusion, I would thank Your Excellency for the eloquent assurance of sympathetic consideration, which you have to-day given us non-official Members, in respect of any representations which we may have to put forward. I would take this opportunity to record, on behalf of the community which I specially represent, the pleasure which we feel at receiving as Governor another member of the family of which we have happy recollections from Lord Wenlock's time.

The Hon'ble C. MUTTUKUMARASWAMI MUDALIYAR :—Your Excellency, in this the first meeting held under Your Excellency's administration, I beg to offer, on my behalf and on behalf of the zamindars of this Presidency whom I have the honour to



represent in this Council, a most hearty welcome and to express the hope that under your Presidency we might look forward to a period of progressive and beneficent legislation.

It should indeed be a matter of satisfaction to Your Excellency as it is to us that the first budget presented to this Council after your assumption of office is such as can be characterized as a prosperous one. We start with a balance of more than 81 lakhs to our credit and it is estimated that, after providing for various reforms in the administration, we shall towards the end of the year have a surplus balance of nearly 70 lakhs. These results are in a great measure due to the sympathetic and liberal manner in which the Supreme Government have treated us; for which we owe them our respectful and hearty thanks. Though these are matters for rejoicing, the outlook is not as hopeful as it might be owing to the unfavourable character of the season in some of the districts, and we can only hope that the coming monsoon will prove more favourable than the past and that all source of anxiety will thereby be removed.

At the outset I wish to express, on behalf of the vast agricultural population of this Presidency, our thanks for the Supreme Government for the measure of relief which has been given by the abolition of the village service cess. It is a matter for regret that a difference should have been made in this respect between Government ryots on the one hand and the zamindar and his ryots on the other. In his Financial Statement, the Hon'ble Mr. Baker states that the proprietary estates' village service cess is a real cess supplemental to the land revenue, and that the Government of India should have been prepared to abolish it; but that the question has been postponed for certain practical difficulties that have arisen by reason of the establishments employed in the proprietary tracts being in a transitional state. One other reason is also put forward for not abolishing the cess and that is, that the amount involved is very small. While, on the one hand, the difficulties involved are not apparent, the comparative smallness of the amount ought, I submit, to have influenced just the other way, the sacrifice of the revenue being trifling. I venture to urge that the zamindar and his ryots are as much entitled to sympathy as the ryots in Government villages, since like the Government ryots they belong to the same agricultural community of His Majesty's subjects, and are as such entitled to a like relief. Moreover it will be remembered that when the Proprietary Village Service Cess Act was under discussion, the zamindars as a body protested that the legislation was against the principles of the permanent settlement; but the Act was passed in the face of a strong opposition. We should therefore have expected that this cess in zamindaris should have come up first for abolition; and it is a matter for surprise that it should have survived even after the village cess in ryotwari tracts had been abolished. It is hoped that early steps will be taken to abolish the proprietary estates' village service cess and thus place the zamindars and his ryots in this respect on an equal footing with the Government ryots.

Helping zamindars with expert advice in agricultural matters.—It is a matter for satisfaction that the agricultural classes who contribute the largest share to the revenues of the State will, in view of the vigorous agricultural policy adopted by the Government of India and by the Government of your predecessor in office, derive considerable benefit during the current year. The Government of India have made a contribution of three lakhs for agricultural and veterinary development, and this with the funds set apart for the purpose from Provincial revenues will, I believe, enable the Government to carry out the programme already laid down. Experts in the various branches of agriculture are expected from home; a central agricultural institute is to be established at Coimbatore; and it may be hoped that a sufficient number of trained men will ere long be available who would go about and disseminate information as to improved methods of farming and help the ryots and others interested in the development of agriculture in various other directions. But after all it must be recognized that what the Government can do in this direction is very little, and it will rest with the ryots themselves to benefit by the materials placed at their disposal. In this connection, I beg to submit that the advancement of the agricultural scheme that Government have in view will derive additional help at a comparatively less cost if the co-operation of the zamindars is also secured. Recently an agricultural expert has been obtained from home for the supervision of the various agricultural farms started in estates under the

management of the Court of Wards and to afford assistance and advice to the ryots in those estates as well as to start and supervise experimental farms in the several estates under their management, and make such farms not only yield profit to the estate-holders concerned but also serve as model ones, so that the agriculturists in the neighbourhood may with advantage adopt the improved and profitable methods therein obtaining. This no doubt is a step in the right direction. But these estates will be handed over to the proprietors in course of time; and in order to ensure continuity of policy and the dissemination of sound agricultural knowledge and methods, I submit for consideration the necessity for helping the zamindars who are not under the Court of Wards, with expert advice. Many of them have large extents of homefarm lands and could start agricultural farms for the benefit of themselves and their ryots in their estates if they can get the necessary expert advice. On behalf of the zamindars of this Presidency, I request that arrangements may be made for Government agricultural experts visiting the various zamindaris in this Presidency and guiding the proprietors and their ryots with their expert advice.

Allowing free grazing in certain tracts.—While on this subject of agriculture and agriculturists I have two suggestions to make. The revenues of the Forest department are estimated at Rs. 30.88 lakhs which is considerably in excess of the expenditure, Rs. 28.48 lakhs. The department was avowedly started for the sole benefit of the ryots and it was never intended to make any profit out of it. It is therefore not understood why the revenue should not be reduced to meet the necessary expenditure. There can of course be no objection to the augmentation of the revenues by the sale of timber and of firewood to railways, etc., but it is a matter for regret that enhanced receipt should be looked forward from grazing fees also. I submit for consideration the desirability, nay the necessity, for allowing free grazing in certain tracts at any rate where the concession is called for— a measure which while relieving the agriculturists of a burden will tend also to encourage breeding operations in districts where the absence of such operations, consequent on the difficulty of providing cheap fodder for a large number of cattle required for such operations, has kept the cattle in the inefficient condition in which we now find them.

Reduction of registration fees on small transactions by agriculturists.—Again, I believe it has been declared by the Government of India that registration receipts were never intended as a source of revenue; but we find from the budget that the revenue is estimated at 16 lakhs while the expenditure is only 9.54 lakhs. Last year when this was pointed out the Hon'ble Mr. R. V. Srinivasa Aiyar Avargal stated that the expenditure of the department was considerably more than what is shown in the accounts and did not include any provision for pension of the officers and subordinates or the expenditure incurred in the construction of buildings for registration offices. Even taking these into account, there can be no doubt that the receipts are considerably in excess of the expenditure; and as a large portion of the revenues is contributed by agriculturists, it is but equitable that the fees on their transactions especially of small values which are comparatively high should be reduced.

Enhancing tree-tax.—In regard to excise, I am aware that the policy adopted and pursued by this Government during the past quarter of a century, has on the whole been successful; but the fact cannot be disguised that during recent years, the consumption of country spirits and toddy has greatly increased. Last year Lord Ampthill ascribed this increase to the prosperity of the agricultural classes; but to those who have seen the inner life of the masses of the population, this prosperity is not apparent. The measures recently taken, namely, enhancement of the import and excise duty on spirits will, it is hoped, check the spread of drunkenness to some extent. I would also suggest for consideration the desirability of enhancing the rates of tree-tax also, so that the consumption of toddy which has abnormally increased during recent years may be checked. Though to a certain extent toddy is less unwholesome than country spirits, it cannot be denied that it is injurious and that any undue resort to toddy deprives the lower classes of the population of their small earnings which might otherwise go to keep them and their families in comfort.

Number of licensed shops.

[Taken from the Excise Administration reports for the years 1902-1903 and 1904-1905.]

	Taverns (European liquors).	Country spirits.	Toddy.	Opium.	Toddy revenue alone.
1901-1902	257	10,296	18,511	1,190	74.18
1902-1903	252	10,072	18,781	1,182	79.29
1903-1904	262	10,178	18,770	1,208	87.91
1904-1905	261	10,316	18,992	1,204	93.27

* Includes shops in vend areas—197 in Ganjām, 81 in Kistna, 191 in Guntūr and 91 in Malabar.

Reduction of liquor shops.—Another matter to which I beg to draw attention is the large number of liquor shops in this Presidency which, in the opinion of those competent to judge, might with advantage be considerably reduced. I hope that steps will be taken to remove this serious blot in the excise administration of this Presidency, which otherwise has been considered a model one.

Enforcing rule as regards receipt of grain by liquor shopkeepers.—There is one other minor point I wish to bring to notice in this connection. The rules of the department prohibit the shopkeepers from accepting grain for the cost of liquor. But this rule is more often than not infringed. The result is that the ignorant agriculturist is duped by the shopkeeper and he is also tempted to commit theft of agricultural produce. I beg that instructions may be issued for the strict enforcement of the existing rule.

But after all, the remedy lies in the dissemination of a knowledge of the evils of intemperance; and this can be achieved only by the education of the masses. The question therefore of primary education is a most vital one and the difficulty in the spread of such education chiefly lies in securing the necessary trained staff of teachers. Since vernacular language must be the medium of instruction in all primary schools, these teachers must be tested first as regards their general knowledge in their vernacular literature, grammar and composition before they are admitted into the training schools. The absence of such a test before admission into the training schools has resulted in the dearth for competent teachers who can be trusted to improve the intellectual and moral capacity of the infant population of the rural communities, the majority of whom can hope to have their knowledge improved only by pursuing their study of their vernaculars. The result of such an education will in due course show itself in the interest which the people will come to take in matters agricultural and local. They will also, then as a body, be in a position to advise the Local Boards in matters vitally affecting their convenience and comforts which it is unavoidably now the primary duty of the Government through its nominees to watch and promote.

Provincialization of plague expenditure and abolition of the practice of appropriation of a portion of local cesses to meet the expenditure on central controlling establishments.—The Hon'ble Mr. Baker has said during the last Imperial budget debate that it was essential that the Local Boards should be relieved of all contributions, which they have hitherto been compelled to make towards charges incurred on account of the central controlling establishments and audit offices and other like charges such as plague expenditure are incurred outside the district, so that the Boards concerned might be free to utilize their funds within their respective districts. While this principle has been given effect to in respect of some provinces in the north by liberal contributions to those provinces by the Imperial Government, it is a matter for regret that this Presidency should have been overlooked. Since the principle is sound, I request that the Government will see its way to give effect to it without waiting for a contribution from the Imperial finances at any rate for this year.

Grant to Chingleput District Board for the upkeep of the road leading from Madras to Pallāvaram and Poonamallee Cantonments.—One minor point also I wish to mention. Last year I pointed out that the Government was contributing to the Madras Municipal Corporation a sum of Rs. 1,500 per mile for the upkeep of the two roads leading from Madras to the two Cantonments of Pallāvaram and Poonamallee

and situated within the Municipal limits of Madras, and that it was inequitable that no contribution should be paid for the upkeep of these roads continuing outside the Municipal limits of Madras and falling within the limits of the Chingleput district. The District Board of Chingleput is required to maintain these roads at a heavy cost; and both on principle and in view of the slender resources of the District Board, I request that a similar grant may be made to the Board for the upkeep of the roads. The Hon'ble Sir James Thomson, who was in charge of the financial portfolio at the time, stated that the District Board of Chingleput, of whose slender resources he was aware, will get its due share of grant. I am not aware if any grant has been made to the District Board on this account; and I beg to suggest that the question may be taken into consideration if this has not been already done.

Reduction of Police stations.—It is with certain amount of satisfaction that we have been looking forward to the improvement of the Police. It is recognized that though the Police Force is as a whole regarded by the people as corrupt and oppressive, they are nevertheless, to an appreciable extent, on the side of law and order and afford protection against thieves and dacoits. It is therefore with some concern that we look upon the reduction in the number of police stations contemplated by the Police Commission and which is being given effect to in this Presidency. It is to be hoped that, in reducing the number of police stations, due regard will be had to the character of the inhabitants amidst whom the stations are now located and that stations situated where criminal tribes abound will not be abolished for the mere sake of symmetry. It is no doubt true that the people should be educated to protect themselves; but the deprivation of the people of their arms under the Arms Act now places them at the mercy of daring dacoits; and until the people are trained to protect themselves, it is incumbent on Government to take the necessary steps for the safety of their person and property.

Providing for proper scrutiny where the lower classes of assesses are raised to the next higher ones.—The only other point I wish to bring to the notice of Your Excellency's Government is the working of the Income-tax Act. When the taxable minimum income was raised to Rs. 1,000, it was hoped that the relief will reach those whom it was intended to benefit. In 1902-1903, before raising the taxable minimum, the collections on account of income-tax amounted to Rs. 29.60 lakhs. The estimate for the current year is Rs. 27.00 lakhs. It appears from the Administration Report for 1902-1903 that the tax contributed by the lowest two classes of assesses was more than five lakhs and a half; and it therefore goes without saying that the lowest classes of assesses were raised to the higher class without adequate examination. In the last administration report, the Government admits that in too many cases due care was not taken by Tahsildars and Deputy Tahsildars in raising persons to the higher class. It must be remembered that the assessing officers are likely to be very reluctant to revise the assessment once made by them; and though the Income-tax Act provide for appeals to the higher authorities, these are likely to be influenced by the version of the assessing officers. I therefore suggest for consideration the desirability of having the assessments of those who were raised to the higher class examined by a special officer; and this work may conveniently be given to one of the superior officers in the district, who has not had anything to do with the assessment of income-tax or the disposal of appeals thereon and such officer may be deputed for a short period for such a scrutiny in each district.

The Hon'ble B. NARASIMHESWARA SARMA :—May it please Your Excellency—I rise to congratulate the Honourable Member in charge of the Financial Statement upon his able and lucid exposition of the condition of the finances of this Presidency and the budget proposals of the Madras Government during the year 1906-1907 and upon his good luck in having been able to present to the Council a prosperity budget especially at a time when prices have risen all round and we have just passed two years which from the agriculturist's point of view can by no means be said to be years of abundant harvests. Kindly permit me, Sir, as a non-official Member of the Council to thank, on behalf of the people of this Presidency, the Government of India for relieving partially the agricultural burden in the ryotwari tracts by the abolition of the village service cess and for the liberal grants towards primary education, agricultural and veterinary development and the police departments of activity, which no one can gainsay are solely in need of financial aid.

Turning to the budget, one is naturally led to pass a few remarks on the land revenue policy of the Government as land forms the principal source of revenue and the Government proposes to derive additional taxation during the current year by the introduction of resettlement rates in portions of the Salem, Kurnool, Tinnevely, Nellore and Cuddapah districts and as the material prosperity of the agricultural classes, numbering 26 millions, is largely dependent upon the generous attitude of the Government towards them and a correct view of their rights and material condition. I shall without wearying the Council with repetition merely content myself with saying that I adopt the principal arguments advanced by the non-official Members on previous occasions in this Council Chamber to defend the proprietary rights of the ryot against the inroads made upon it by the tacit assumption that land revenue is not in the nature of a tax but is rent derived by the huge land-owner the State which according to the latest exponents of its rights has chosen and still chooses to limit its right to half the net produce and which is desirous of and is evidently interested for its own sake in playing the part of the benevolent landlord by adopting a liberal standard in determining from time to time at the end of each settlement, the duration of which is entirely in its discretion, what is the half net and by liberally remitting the revenues in years of scarcity to enable the ryot to tide over the effects of adverse seasons. The assumption of such an attitude, I venture to submit not only reduces considerably in value the proprietary right of the ryot which has always been acknowledged and rightly acknowledged by the Government from the earliest days of its rule, but is also attendant with grave inconvenience to the State itself, for it places in the hands of the executive the dangerous power of enhancing its resources especially when pressed hard by financial difficulties without resorting to formal methods of taxation and the system leads generally to expensive methods of administration and extravagance and the ryot has practically no appeal against what the Government may determine from time to time to be the proper revenue payable by him. By the adoption of this policy and attitude, a revenue of about 7 crores has been estimated to be derived in this Presidency during 1905-1906 from the land exclusively, out of a total revenue of Rs. 16,28,93,000 or more properly out of a sum of Rs. 12,79,43,000 falling under heads I to X, XXIX and XXX. The revenue derived from land is, I venture to state subject to correction, nearly $1\frac{3}{4}$ to 2 crores more than what the Madras ryot need and ought to pay as his proper share of the revenue levied from land in the whole of India. The total area in British India sown with crops has been during fasli 1303 (1903-1904) estimated to be 208,901,304 acres, while the Madras area was computed at 2,697,397. Taking the total land revenue and provincial rates in British India at about 3,308 lakhs (the figure is 33,37,02,200 for 1905-1906), the amount payable relatively by Madras is about 429 lakhs and including irrigation about 83,14,000 the sum payable would be about 512 lakhs, whereas the total current demand for 1903-1904 was about 690 lakhs and 720 lakhs and odd in 1905-1906.

The crop returns published by the Government of India do not show that this Presidency is, as a whole, more fertile than the rest of India; the proportion of the land revenue which is stated to be due to irrigation, whether high or low, has been duly taken into account; the Madras land revenue report for fasli 1314 shows that between that year and the year of the great famine 1875-76 only 2.73 millions of acres presumably of poor land lightly assessed and on the margin of cultivation with probably as much assessment have come newly under the plough; it is generally admitted that the Madras ryot is poor and without stating that the Government have unduly enhanced in the past, the total ryotwari land revenue including cesses and rates which has swollen to 5,50,000 in 1905 from 434 in 1891, not to speak of the indirect but substantial increase due to the currency policy of the Government and the artificial appreciation of the rupee, would it be too much to ask the Government to be extremely moderate in introducing the settlement rates in Nellore, Kurnool, Cuddapah, Salem and Tinnevely, in many if not all, of which Government has had often to remit revenue and the ryot population of which can by no means be said to be possessed of much staying power. I would also respectfully ask that the village service cess be not introduced into any more permanently settled estates at present having regard to the prosperous financial condition we are now enjoying and to the

distress caused by an all-round increase in prices during the present year, and I hope that the Government of India or the Madras Government would see its way to the early abolition of the cess in tracts other than the ryotwari as the tenants therein are by no means in a very prosperous condition.

Turning now to Excise I must confess that I feel considerably embarrassed not knowing whether to congratulate the Government on the rapid and steady growth of this branch of revenue from 116 lakhs in 1890-91 to 192 lakhs estimated to be derived during 1906-1907 or to express my keen and bitter regret that it is partially, if not mainly, due to the growth of the drinking habit among the masses. No one can praise too highly the wisdom of the policy which aims at realising the maximum of revenue from the minimum of consumption and which consequently raises the price of liquor without making it unduly high so as to encourage illicit distillation. But have all the measures adopted in working out the policy been equally wise and has not the Government, though unintentionally and against its wishes, been in effect encouraging and contributing to the growth of the vice by the organized spread of a system by which the needs or supposed needs of no village or town are overlooked and in which the art of advertisement has been and is being carried to the highest pitch of perfection by the location of shops in places which can escape nobody's notice? While the total population of 230 millions of British India are contributing 2,16,47,000 towards the excise revenues of the empire, the Madras Presidency of 38 millions whose proportionate share would be about 136 lakhs has contributed nearly 186 or 50 lakhs more and is expected to supply another 6 lakhs during the current year. The abkari administration report for 1904-1905 shows that the number of arrack and toddy shops increased during that year to 10,308 and 18,992 from 10,168 and 18,770 during the previous year or an increase of 140 and 222 respectively, though it is comforting to read that the maximum fixed by the Board was not exceeded anywhere. The percentage of consumption per head has risen, the revenue from country spirits rose from 71,77,725 to 76,89,243 and that from toddy from 87,85,558 to 93,27,554, though the year was one of general agricultural depression. I know that there are many points of excellence in the Madras system which are sought to be adopted elsewhere and a Commission is sitting now to enquire into the matter, but the policy adopted here in practice in some respects, as would appear from the figures quoted above, is, I venture to submit, leading to an increase in the drinking habit. I know that the Government are of opinion that the location of shops in public places would check intemperance and promote control; but there are public places and public places and there is relativity in the nature of publicity needed and the location of shops as in Vizagapatam close to markets and on the roads leading directly to colleges and hospitals and the homes of the poorer classes such as fishermen and pariahs, I respectfully submit may be and should be avoided and the sale of drink at fairs and festivals may be prohibited as there is no need for the Government consulting the tastes of the drinking public in this matter and the increase if any in the number of shops should be more jealously scrutinised and guarded against and a system of local option be introduced where feasible.

Coming to Assessed taxes, I may be permitted to observe that the revenue which rose from 16.42 in 1890-1901 to 29.6 lakhs in 1902-1903, in spite of three famine years 1891, 1896 and 1901, fell to 24.04 in 1903 owing to the raising of the taxable minimum to 1,000. From 1903-1904 to 1905-1906, within the short space of two years, the revenue rose again to 26 lakhs though the year 1905 was an anxious year and one of great agricultural depression, the increase under the heading "ordinary collections" being nearly 1,75,000 and an additional revenue of 1 lakh is expected during the current year. The revenue derived is relatively small and the friction and irritation great. I would therefore suggest the association of one or more independent non-officials with the assessing officer—a practice which seems to obtain in one of the provinces of British India. The Government has objected to the adoption of such a measure chiefly on the ground that the assessment to which it would be justly entitled might be unduly affected; but I venture to state that there would be no loss and that the loss if any would be very small whereas the odium would be shared by the non-official public, and the measure suggested may in the beginning be adopted safely in the case of new assessments and enhancement of assessment.

The rapid growth of the forest revenue from 24 to 30 lakhs within the last four years would have been a source of unalloyed satisfaction, if the net balance had been larger and more proportionate to the increase; and so much increase has not been due to the grazing fees and has not been attended by hardship felt in many places by all classes especially the poor owing to the dearness of firewood and the consequent use of cowdung as fuel. The forest limits may, with great benefit to the people, be set back where the reserves are very close to cultivation or inhabited villages.

Under the heading of Miscellaneous revenue (1905-1906), I find an item of Rs. 75,000 under the heading of unclaimed deposits. I trust that some means would be devised by which the public would not, owing to their negligence, forfeit such heavy sums to the State.

I crave the indulgence of the Council for a few minutes while on the subject of education which is of vital importance to the future well-being and prosperity, material and moral, of the nation upon which the country's hopes are based and which every true and sincere well-wisher of India and this Presidency has at heart. The Government and the public are agreed upon the absolute and imperative need for the promotion of education among the masses in order to ensure a real and steady advancement in the progress of the nation and the Government have of late been pleased to be determined upon employing a larger share of the public revenues for the purpose, for which the public are extremely grateful. There has been some slight advance in the percentage of scholars to the population of the school-going age from 27.8 to 29.1 for males though the increase would be smaller if the growth of the population since 1901 be taken into account, and from 4.8 to 5.2 in the case of females. The number of schools in villages below 200 has decreased and taking the increase and the decrease together, education has penetrated on the whole only into 174 villages and the public sincerely hope that the Director who has been devoting his attention to the subject, and who has the interests of education deeply at heart has by this time formulated some definite scheme for spreading education rapidly into fresh areas, for utilising fully the sum placed at his disposal; because there is good ground to fear, that the Government may not be always as ready to do its duty in this matter as at present owing to other pressing necessities, especially if advantage is not taken when the opportunity occurs and a real and substantial impetus be not given to the cause of education. Doubts have been expressed on former occasions in this Council Chamber as to whether primary education has not reached its limits, having already spread among the classes which are in a position to take advantage of the facilities afforded and it was stated that without some form of compulsion which, taking the poverty of the masses and the utilisation of child labour into consideration, is at present considered inexpedient, the classes for whose betterment large grants are awarded and the public and the Government are anxious, cannot to any appreciable extent be benefited. The utilization of the whole of the grant of six lakhs during 1905-1906 towards school buildings without appropriating any portion of it for starting new schools, illustrates clearly the feeling of the responsible authorities in the matter. With nearly 75 per cent. of the school-going population without any form of education given to them, it is hard to believe that the limits have been reached and if the pessimistic view taken be correct, it argues a very unhealthy state of things and an extremely low condition and drastic remedies are needed. The Government and the public are, I take it, determined upon giving the masses of this country the benefits of primary education and a small Committee may, I suggest if necessary, be appointed to consider the matter without despondency being allowed to sway the official or non-official mind. In this connection when all that is attempted is the imparting of the rudiments of knowledge, the three R's, to the masses who are not likely, at any rate for a long time to come, to pass beyond the elementary stages, too much importance is I fear being attached to methods, curriculum and inspection, though I do not underrate the value to be attached as to how the mind is trained in early youth and attention may thus be diverted from the main object. At Rs. 200 per school nearly 2,000 schools may be started out of the six lakhs placed at the disposal of Government this year and a portion of the grant may be utilized towards aiding the indigenous schools. Ideal conditions cannot be attained in a poor country and the village *chavadi* which is in perfect consonance with its surroundings and which has

been serving as a school room in many places for countless generations need not altogether be condemned just now and a few improvements, where necessary, may be effected to serve the purpose.

With regard to technical education, the importance of which is being recognised by every country and State, the thanks of the public are due to the Government for its development of the School of Arts but no definite scheme has been adopted pending the report of the Committee appointed by the Government of India to investigate the matter and whenever a friend of technical education pressed the need for the adoption of some pet scheme of his, the Government has been obliged to postpone the consideration of his scheme till after the receipt of the report. Now that the report has been before the Government for a long time, I hope something would be done soon in the matter. It is believed by many that in the absence of any large industries in the country, technical education has no place; while others hold that the existence of highly skilled men would improve the present methods of working and would facilitate the introduction and development of industries. Whatever truth may lie in either of these views, it is not certainly unreasonable to ask the Government ruling over 38 millions to provide a single institute in the metropolis where the latest and the most improved methods of manufacture can be taught to the youth of this Presidency; museums and show-rooms are provided for in view of the indirect results flowing from them; the institute may not be utilised in the beginning to the extent which may be desired; but I venture to state that such an institute cannot be started a day too soon.

The appointment of a mining engineer or engineers as urged by the Hon'ble Mr. LeFanu as far back as 1893 and the investigation by experts of the mineral resources of the country and the possibilities and methods of utilising them demand the urgent attention of the Government.

With regard to agricultural development the thanks of the public are due to the Government for the various schemes proposed to improve agriculture and the Government would, I hope, see its way to opening demonstration farms and appointing agricultural instructors in every district unless it should be confessed that no substantial results have been achieved so far in the field of agricultural research. Now that the public are beginning to appreciate and demand the services of veterinary surgeons and the mortality among cattle forming one of the principal sources of the wealth of the agricultural classes is very high, the training of a larger number of qualified veterinary doctors should be speedily undertaken and steps taken towards opening dispensaries in all parts of the Presidency.

It is to be hoped that the Government would be pleased to take into consideration the rate of growth of expenditure under the heading "Land Revenue" and would take the public into their confidence before accepting any schemes for the redistribution of the districts. Whereas the expenditure in 1890 and 1891 was only 45.79 lakhs of rupees it was 60.3 in 1905-1906, an increase of nearly 33 per cent., while the growth of the population during that period cannot be said to be more than 14 to 15 per cent. There has been an increase of 7 lakhs during the period in the charges of the district administration or roughly an increase of 20 per cent. It is noteworthy that between 1902 and 1905, there has been an increase of 1.13000 in the charge of the district administration and 7 lakhs under the heading "Land Revenue". Having regard to the abnormal growth of superannuation allowances which have swollen to 21.62 lakhs in 1906-1907 from 13.39 in 1890-1891, an increase of nearly 62 per cent. during a period of 16 years, and the rapid growth of expenditure under the heading "Land Revenue", I venture to hope now that the irreducible minimum of European control has been secured that a comprehensive scheme providing for relief where necessary to the hard-worked official whether in the Revenue or the Judicial line would be devised without materially adding to the burdens of the tax-payer. The separation of the executive and judicial functions may be completed in this Presidency at any rate, with a law-abiding and peaceful population where the relations between all classes are very harmonious. The appointment in each taluk of an officer exercising civil and magisterial functions controlling the Village Munsifs and magistry, may secure a reduction in expenditure and an independent and well-paid judiciary and substantial justice to the people at easy cost. Considering the large and increasing surplus under the heading "Law and Justice" and in view of the rapid increase during the last few years, especially in last year, in the suits filed before District Munsifs, some relief to them is certainly needed at present.

With regard to the organization of the police, fears are entertained in many places and I think rightly that a large reduction in the number of stations especially in places where crime is rife or which are easily accessible from the native states such as is Kistna, would gravely imperil the security of the people and before any schemes are finally adopted and put into force, the Government would I trust be pleased to take the people into their confidence.

A word more about irrigation and I am done. It is to be regretted that the Government has not been able during the last year to fully utilise the grant for minor irrigation and that while acknowledging with gratitude what is being done to promote irrigation, the public sincerely trust that Your Excellency's regime would witness an era of unexampled irrigation activity that most if not all of the projects under contemplation to secure the presidency from the ravages of famine would be undertaken and completed. Some improvement has, I am informed, been effected in the distribution of water in the delta tracts of Godavari and Kistna and I trust that the two questions dealing with the Delta Superintendents and the Kolair lake which have been persistently brought before the Government for many years past, would find now a satisfactory solution and that the irrigation sources of the Yellamanchili (Sarvasiddhi) taluk in the district of Vizagapatam, would be improved and the taluk which has been suffering cruelly for many years past would be rendered immune from drought.

The Hon'ble M. KRISHNAN NAYAR:—I beg leave to congratulate the Honourable Member in charge of the Financial Statement on his able, clear and interesting memorandum which has been placed in the hands of the Honourable Members and the lucid explanation with which it was accompanied to-day.

The year which has just closed will be memorable in the annals of this Presidency. For in that year Their Royal Highnesses the Prince and Princess of Wales were graciously pleased to visit this country and thus enabled the inhabitants of Madras to see their future King and Emperor in flesh and blood. The visit gave an opportunity to the people of this part of India to give outward expression to the feelings of loyalty and respect which they have always entertained to the Royal family. This visit has made, if possible, the golden band of attachment which binds the people of this country to the throne of England, stronger.

With Your Excellency's permission I wish to refer to the fact that this is the first time when we meet in this Council Chamber after the departure of our respected Governor, Lord Amptill. I shall always remember with grateful and pleasant recollections the treatment which we, the non-official Members of this Council used always to receive at Lord Amptill's hands. And I am sure that Your Excellency also will be pleased to treat us in a similar way, and that the same cordial relations that existed between Lord Amptill and ourselves will exist between Your Excellency and the non-official Members of this Council during your tenure of office in Madras.

The people of Malabar are thankful to the Government for having relinquished the assessment on seed-beds. The assessment was one which ought never to have been imposed. Seed-beds themselves do not produce any crops, and all lands in Malabar yielding crops are assessed. However, having once imposed the assessment, the Government were in a position to continue it, and the janmis and tenants of Malabar are sincerely grateful to Government for their resolve not to continue it.

Agriculture is the chief occupation of the people of this Presidency, and land revenue forms an important part of its revenue. About 70 per cent. of the population of this Presidency depend upon agriculture for their livelihood, and land revenue contributes about 6 hundred lakhs of rupees out of the total revenue of this Presidency. Agriculture therefore naturally engages and ought to engage a great deal of the attention of Government. The memorandum that is in the hands of the Honourable Members shows abundant indications of the care which the Government bestows upon this subject. We are sincerely grateful for that care. However, I request Your Excellency's Government and the Honourable Member in charge of the Financial Statement to bestow more care and attention on the subject of Agriculture. At present there is comparatively only a small number of Government experimental farms in this Presidency. They are not enough to enable the cultivators that live in different

parts of this vast Presidency to see and adopt the improved methods of cultivation carried on in these experimental farms. It is, I venture to submit, absolutely necessary and highly desirable that Government should establish and maintain at least one experimental farm in each district so that the cultivators of that district may resort to it and study the methods of cultivation carried on in that farm. The suggestion that I now make is practicable and its acceptance is not likely to lead to any large expenditure. Even if the establishment of farms in every district is likely to entail a heavy expenditure, having regard to the importance of the subject the expenditure cannot be said to be unnecessary. Itinerant agricultural inspectors and instructors may also be usefully appointed by Government to be touring in the Presidency and giving instructions to cultivators.

Though the improvement of agriculture is thus highly necessary for the material well-being of the people, it is not everything. No country which was purely or mainly agricultural ever became great in this world. To render the people happy and prosperous, industrial advancement must go hand in hand with agricultural improvement. Here also the memorandum accompanying the Financial Statement shows what the Government is doing with reference to this subject. I may, however, be permitted to say that more can and ought to be done. The present is a fitting opportunity for the Government to give a great stimulus to technical and industrial education. A wave of enthusiasm in connection with the Swadeshi movement is passing over the country, and by taking advantage of it the Government can materially advance the cause of the industrial improvement of this Presidency. I use the word "Swadeshi" in the sense in which it was recently used by His Excellency the Viceroy, the only sense in which it is used by all true lovers of the country. "If Swadeshi means" said His Excellency "an earnest endeavour to develop home industries in an open market for the employment and for the supply of the people of India no one will be more heartily with them than myself." It is in the sense here indicated that I use the word Swadeshi. I earnestly request Your Excellency's Government to establish on a modest scale in different parts of the Presidency technical and industrial schools which may in course of time develop into large and useful institutions from which beneficent influences may radiate all around.

The payment of jurors and assessors that attend Sessions courts for trial of Sessions cases is another subject that I wish to respectfully place before Your Excellency's Government. According to the system now in vogue these gentlemen have very often to travel long distances at considerable personal inconvenience to themselves and leaving their business to be looked after by others in their absence, and sometimes to remain in courts for days together at a stretch. They do not receive any remuneration for their attendance in courts. They do not even get travelling allowance and subsistence money which even witnesses are entitled to. If they absent themselves from court they happen to be late in their attendance they are fined heavily. This, Your Excellency, is rather hard. The Bengal Government two years ago introduced a system of payment to jurors and assessors. This subject was mentioned in this Council two years ago by my friend the Hon'ble Mr. Govindaraghava Aiyar and the Hon'ble Sir James Thomson then kindly promised to consider it. The payment of travelling allowance and subsistence batta to jurors and assessors is not estimated to cost more than 40 or 50 thousand rupees a year. In these days when payment to even Members of Parliament who enter the House of Commons voluntarily is insisted on, I submit that it is only fair and equitable that jurors and assessors who are often compelled to attend courts against their will should be paid at least their travelling and subsistence allowances.

The administration of the Salt and Abkari department calls for one or two remarks. The system of rewards obtaining in the department under which officers who take part in the detection of crimes are awarded in cases of conviction of the offenders pecuniary compensation, has a demoralising effect on the recipients of the compensation. The system holds out a premium for concoction of false cases. With reference to this subject the Hon'ble Mr. Bradley observed in 1904 as follows: "It is a very difficult thing in this country to carry out fiscal laws without giving rewards to subordinates who are entrusted with the carrying out of these laws because if they cannot look to some increase of their ordinary income for the faithful and energetic discharge of their duties they are likely to be corrupted by the public; and we shall

"then find that instead of doing their duty they will sit and shut their eyes and thereby get a larger income". The argument here advanced, if it be a sound one, applies equally to the administration of the law relating to the income-tax and other fiscal laws. And yet I am not aware that the system of rewards is made applicable to the administration of these laws. In the interest of the Government, the officers concerned and the public, it is, I submit, desirable that the system should be abolished.

The Honourable Member in charge of the Financial Statement says that the excise revenue has been growing steadily in this Presidency, and the figures given in his memorandum support that statement. One legitimate inference that flows from this steadily increasing revenue is that drunkenness is increasing in the country. This steady increase in the excise revenue is explained on behalf of the Government by two theories. One theory is that people are getting more prosperous and consequently they indulge more in drink; the other theory is that illicit manufacture of liquor is greatly diminishing and the consequent increase in the consumption of licit liquor is manifest by an increase of revenue. Whether these theories be true or not they do not sufficiently explain the growth in the abkari revenue. I venture to state, Your Excellency, that the location of drink shops in crowded public streets in towns and similar places is one potent cause why this increasing revenue and hence increasing consumption of liquor takes place. With reference to this subject the Hon'ble Mr. Bradley, who was in 1905 and is even now, I presume, at the head of the Abkari department, said last year "If we were to put all liquor shops out of reach in the back streets no doubt the illicit distiller would be very glad and would be greatly obliged to the Honourable Mr. Krishnan Nair if it was due to his efforts". This taunt of the Honourable Member who, no doubt, has a thorough knowledge of the department which he administers, has not convinced me either that he is right or that I am wrong. At all events, if I err, I err in the good company of an eminent Bombay civilian Sir F. S. P. Lely who also thinks that the location of liquor shops in public streets has the injurious effect of inducing people who would not otherwise drink to enter such shops. Last year was not a particularly prosperous year, and yet we find that the revised estimate for the excise revenue for 1905-1906 is higher than the excise revenue for the previous year.

Your Excellency's Government may also be pleased to bestow particular care and attention upon the way in which income-tax is collected in this Presidency. Before 1st April 1903 the assessable minimum for income-tax was Rs. 500. With effect from 1st April 1903 this minimum was raised to Rs. 1,000. The object of the Government of India in raising this minimum was evidently to exempt those whose annual income was below Rs. 1,000 from payment of income-tax. But unfortunately that object was not wholly realised. For, the statistics furnished by the Government in the beginning of 1905 in answer to interpellations in this Council showed that the number of persons who were assessed on incomes varying from Rs. 1,000 to Rs. 1,250 in 1903-1904, the first year after the raising of the taxable minimum was in excess over the corresponding figure for the previous year by 87 per cent. This sudden and abnormal increase in the number of persons that were assessed on Rs. 1,000 to Rs. 1,250 led to the conclusion that persons formerly taxed in the lower grade were in some cases at least raised to a higher class "without adequate investigation and for no other reason than that they would otherwise escape altogether". This was also the conclusion of the Government of India who expressed their opinion in a strongly worded Government order. When the attention of the Government was drawn to this subject in this Council last year the Hon'ble Sir James Thomson replied that the Government had ordered a scrutiny of all the cases concerned for the year 1903-1904, but had received till 6th April 1905 reports only from some of the Collectors and not from all. The reports from all the Collectors must have been received by Government long before this, and their publication is likely to furnish useful information. The abnormal increase in the number of those assessed on Rs. 1,000 to Rs. 1,250 referred to above, does not seem to have abated yet, as is seen from the figures on assessed taxes for the different years given in the memorandum.

For some time past there has been a loud complaint from all parts of the Presidency on account of the delay in the disposal of cases in the High Court. The number of Judges now existing in the High Court does not seem to be sufficient for the timely disposal of cases. There is consequently a large accumulation of work

4 p.m.

in the High Court. The delays of law are, Your Excellency, already proverbial, and it is desirable that the delay should not be made greater than can be helped. Very often a speedy disposal of cases is itself a justice to the parties concerned. In November 1905 I requested the Government to state whether with a view to prevent accumulation of work in the High Court the Government would be pleased to take steps for the appointment of an additional Judge or Judges in the High Court. The reply of the Government was that they were not then in a position to state what action, if any, they were prepared to take. This answer, Your Excellency, gave us hopes that the Government were not averse to a recommendation for the appointment of an additional Judge or Judges in the High Court. I submit that it is necessary that an additional Judge or Judges should be appointed and that such appointment will confer a great boon upon the litigant public of this Presidency.

The Hon'ble Nawab MUHAMMAD RAZA KHAN :—With Your Excellency's permission I beg to congratulate the Government on a satisfactory budget and the Hon'ble Mr. G. Stokes on the lucid exposition of its figures and also on the high standard of precision and correctness attained in framing the estimate of revenue and expenditure.

I now desire to restrict my remarks to two or three points of practical importance. It is noticed with general satisfaction that a fairly large allotment of Rs. 6 lakhs has been made for primary education absolutely requisite for the improvement of the condition of the general masses of the people. The extension of technical, industrial and agricultural education is essential for the development of the resources of our country and should receive the prompt attention of Government, instead of wasting a large portion of their finances for imparting higher education to us (Hindus and Muhammadans), a "luxury" which should be left for enjoyment to those anxious to enjoy it at their own cost. It is, Your Excellency, my firm conviction based on long personal observation and experience, that the results of the Government imparting so-called higher education at their cost have not been altogether wholesome; the recipients of that education have become conceited, self-aggrandising and disrespectful to their superiors and, above all, have become discontented and disloyal; thereby the gulf between the rulers and such of the ruled as have received that education is being widened. The masses of the people are, of course, loyal and contented; but sections of the so-called educated classes are doing their best to foment discontent. The almost daily utterances of the Vernacular Press afford ample proof of the fact. They mistake license for liberty and systematically misrepresent the motives and actions of the Government to suit their own ends. These are some of the results of higher education in our country.

As a representative of the Muhammadan community of this vast Presidency, I am fully alive to the fact that it requires nothing more than firm British administration including primary, technical and industrial education for ameliorating its general status.

Lastly, I feel it my duty to bring to the notice of Your Excellency that a general satisfaction is felt by all the ryots on account of the abolition of the village-service cess as ordered by the Supreme Government.

The Hon'ble P. S. SIVASWAMI AIYAR :—May it please Your Excellency, I beg to thank Your Excellency for the promise of sympathetic consideration to all representations which may be made by the non-official Members of this Council. Your Excellency has been pleased to observe that the rules are so framed that the despatch of public business may not be retarded. But I can assure Your Excellency, speaking on behalf of myself and of other non-official Members, that there will be no disposition on our part to retard the despatch of public business, that in making our representations in this Chamber we are moved solely by the desire to place the views of the constituencies which we represent or the public before the Government, and if sometimes there is a difference of views between the Government and the non-official Members, that diversity of views ought not to induce the Government to look upon us as retarding the despatch of public business.

With reference to the remarks which have just fallen from the Hon'ble Nawab Muhammad Raza Khan Sahib on the subject of higher education, I feel constrained to express my most emphatic protest against the remarks he has made. He has condemned the results of higher education in this Presidency. He thinks that higher education has succeeded only in producing discontented and disloyal people and that the expenditure on higher education is worse than useless and is a mischievous waste of money. That the results of higher education have been beneficial in general

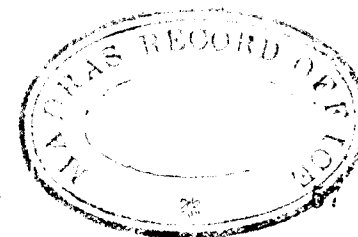
has been testified to on so many occasions and by so many competent witnesses that it is unnecessary for me to dilate on this subject. I do not know whether the Honourable Member regards himself as a product of higher education or of lower education; but at any rate he is an exception to the rule which he has stated that higher education has produced a set of discontented and disloyal people. Higher education has furnished the Government with a body of most useful capable and honest servants and has cemented the ties which exist between the people and the Government. While I think that more importance ought to be attached to the spread of primary education in this country, I think that higher education is also one of the legitimate aims of every civilised Government and that the Government will be acting very unwisely if they withdraw from the sphere of higher education. The time may come in the distant future when they may be able to do so, but that for a long time they may not be able to do so is, I believe, a situation which the Government must accept. So far as higher education is concerned, the amount of expenditure that is incurred by the State is, I believe, now reduced to a very considerable extent from what it was and for a long time to come that minimum is an irreducible minimum.

With regard to the question of the allotment for University and Collegiate education, there are one or two remarks in the budget memorandum which seem to me to require explanation. I find in this memorandum that the Government of India was pleased to allot to this Presidency 70 lakh or Rs. 70,000 annually for University and Collegiate education. The Government of India announced last year that they decided to allot annually, for five years, 5 lakhs of rupees for University and Collegiate education. Of this sum, Rs. 70,000 was allotted to this Presidency, and included in the revised estimate of expenditure for 1904-1905. But I find however that of this sum of Rs. 70,000 only Rs. 5,000 was allotted in the year 1904-1905. This amount was utilised to meet the payments of travelling allowances to Fellows of the University coming from the mufassal to attend University meetings at Madras. In the year 1905-1906 a sum of Rs. 16,000 was allotted to meet expenses incurred in the inspection of colleges by the University. A sum of Rs. 6,000 was set apart to meet the cost of apparatus for teaching mathematics in private colleges. Though the Government of India decided to allot a sum of Rs. 70,000 every year for a period of five years, yet we find that a sum of only Rs. 5,000 was allotted in 1904-1905 and that in the year 1905-1906 a sum of only Rs. 22,000 has been utilised for the purposes of the Colleges and the University. What became of the remainder I do not know; whether the remainder was not granted by the Government of India or whether it was found impracticable to utilise the remainder I do not know. I believe that the Government have made a grant to the University of Rs. 1,05,000 in the beginning of this year to be utilised during a period of three years for University and College purposes. But if Rs. 70,000 was the amount set apart for University and Collegiate education, we ought to have been given for a period of three years Rs. 2,10,000. I do not understand why the allotment given by the Government to the University has been cut down from the Rs. 2,10,000 which they ought to have given us to the sum of Rs. 1,05,000. If this sum of Rs. 2,10,000 could be placed at the disposal of the University, many reforms which had been advocated could be introduced. For instance, it has been suggested that Professorships might be founded, University Libraries might be started and in various other ways the work of the University might be improved. If we can have this additional amount of Rs. 1,05,000, I should respectfully suggest to the Government to utilise it for the purposes of the University and the Colleges that are affiliated to the University. A number of ways might be suggested in which these funds might be utilised. For instance, there is the Government of India's scholarship which is now awarded in two, out of five years, to enable selected Indian students to proceed to England to prosecute their studies in some University; but if we have the additional funds to spare, we might make it an annual institution. It might be possible to give a scholarship every year to some student to enable him to prosecute his studies in some English University. That is one of the directions in which the additional funds, if available, might be utilised. There is again such a thing as a travelling scholarship granted in other Universities such as that of Bombay. There it is an endowment of a private benefactor, but in this Presidency we have not had till now any munificent benefactions of that kind and therefore for a time at least the Government might encourage foreign travel as a part of a course of liberal education by

instituting a scholarship, tenable for a period of one year and available for students of distinguished ability and attainments. These are some of the directions in which the additional funds might be utilised on behalf of the University.

Passing on from the question of provision made for University purposes to the subject of scholarships for technical education, I may point out that His Excellency Lord Amptihill was pleased to observe on the occasion of the last budget that it was deplorable that no Indian student had come forward to avail himself of the advantages offered by this scheme of technical scholarships. It was subsequently pointed out to His Excellency that the circumstance was partly due to the fact that no sufficient information was available to intending candidates as to the subjects which they might take up and as to the places where they might acquire the requisite preliminary training. The Madras Government were pleased to issue a very sympathetic order a few weeks ago on the subject of technical scholarships. They pointed out that there were two subjects in which the students might come forward and avail themselves of their scholarships, one of them being chemical industries and the other being chrome tanning. It has been pointed out that students who desire to apply for scholarships in this branch ought to possess a certain standard of general attainments and to equip themselves with the necessary preliminary training of a practical character which can be had in this country. The order of Government does not, however, furnish the public with sufficient information upon the points referred to in the order. With regard to the subject of chemical industries, many people are in the dark as to where the necessary training can be had. Training of a theoretical character in chemistry may no doubt be had in all the first-grade colleges, for instance in the Presidency College, the Christian College, and the Mufassal Colleges. But chemical industry requires something more than a theoretical knowledge of chemistry; it requires some amount of practical knowledge. Where that practical knowledge can be had in this country is a matter upon which the Government order furnishes us no information. It would be desirable that the Government should publish such information as could be possibly procured in regard to these points—as to what industries are likely to be paying and profitable and what are the places in this country where the requisite previous training can be had. I am sure that if the necessary information is collected and published by the Government, there will be no lack of candidates willing to avail themselves of these technical scholarships and proceed to foreign countries for acquiring knowledge of these technical subjects.

Now passing on to the question of Primary education, I find that the Government of India was pleased to allot last year 6 lakhs of rupees for the spread of primary education. Apparently all that money seems to have been absorbed in buildings. The Director of Public Instruction observes in his latest report on the Educational department that the advance of primary education has been very slow. If a considerable portion of the 6 lakhs could have been utilised for the purpose, the result would have been more commensurate with the outlay. But I do not know what the explanation is. If the 6 lakhs has been hitherto spent upon the construction of buildings, the idea of the Government may be to devote the 6 lakhs which they will get this year to the purpose of starting additional primary schools. There is one suggestion which I should respectfully wish to make in respect of the subject of primary education which I hope may not be considered impracticable. I would suggest that the Government might take power to make primary education compulsory and might, as an experimental measure, make it compulsory in selected Municipalities or selected taluks. Any scheme for providing for compulsory primary education throughout the Presidency is, of course, I know impracticable from want of funds. I find from the report of the Director of Public Instruction that the cost of each pupil in the primary school is about Rs. 3-11-0. Taking the Southern districts alone, there are about $4\frac{1}{2}$ lakhs of children of school-going age, who do not receive primary education and if they are all to be compelled to receive primary education and if each child costs Rs. 3-11-0, the whole cost would come to something over 13 lakhs of rupees and I take it that the Government would not be in a position to spend such a large sum as that, at any rate so long as its resources are limited as they are. But if this experiment were to be tried in some small locality in certain Municipalities or certain taluks, say in some of the more advanced districts of Tanjore and Trichinopoly, there is no reason why the experiment should be viewed with disfavour. There may be no doubt some



difficulty in carrying out the measure. It may be asked what is the machinery for compelling parents to send their children to school. Just as vaccination is compulsory, Primary education may be made compulsory. An agency similar to the one which works the vaccination department may be brought into existence for enforcing compulsory education upon the people. I am inclined to think that any charges or cesses which may be imposed upon the people, should they become necessary, for the purpose of making Primary education compulsory, will not be looked upon with the same disfavour as other proposals for taxation. If the experiment should succeed in selected areas, it might be feasible to extend the system to other parts of the Presidency. It seems to me that an experiment of that kind is well worth trying.

The Hon'ble L. A. GOVINDARAGHAVA Aiyar, Diwan Bahadur:—Your Excellency, I beg to make a few remarks upon the Financial Statement that has been placed before us by the Hon'ble Mr. Stokes. But before I do so, I shall be wanting in my duty if I do not reciprocate the feelings of good-will and cordiality that Your Excellency has given expression to. We are thankful to Your Excellency for the assurance that any representation that may be made to Government by non-official Members will receive sympathetic consideration. Your Excellency has inspired us with confidence and hope, confidence from the fact that in whichever part of the British Empire Your Excellency has served you have brought honour to yourself and credit to your country, and hope that your varied experience would only have tended to form and give greater force to these freedom-loving instincts and traditions of which it is the privilege of every true Britisher to be proud. Your Excellency may rest assured that non-official Members, in the position such as I am, will always endeavour to reciprocate the spirit in which the Government treats them and will, in the discharge of their duties in this Council, be actuated by none other than a sense of responsibility that they may feel for the well-being of this province, so far as it can be secured by work such as is done in this Council.

Going to the budget, I join with the Honourable Member in charge of the Financial Statement in the expression of thanks to the Supreme Government for its having found it possible to remit the village-cesses, which amount to the extent of 28 lakhs of rupees and the relief from which remission, so far as the ryot population goes, must be considered to be of an extremely valuable character.

The question of land revenue is one that always draws to itself the anxious consideration not only of the Government but also of the people and we are thankful for the recent resolution that the Government of Madras has passed with reference to the suspension and remission of land revenue in seasons of distress and exceptional calamities. I beg, however, to make one or two remarks by way of criticism on the rules enunciated in that resolution. I note that many of the rules therein contained have already been given effect to and are in force in the administration of land revenue in this province; but the relief that might be given to the ryot population by not insisting upon the suspended revenue being collected when a season of plenty succeeds a season of distress and the provision of writing off arrears which have been left uncollected for over three years must be very great. But Your Excellency will see that, so far as the question of remission goes, the rules might have been much more liberal than they have been. I take it, Your Excellency, that in fixing the assessment the Government had certain principles to go by, when once the Government knows what the yield is for an acre of land on which the assessment has to be fixed. So far as I have been able to understand them, there is first the deduction on account of the difference there is between the market price and the ryot's selling price, a difference which is generally taken to be about $12\frac{1}{2}$ per cent. of the total yield of the acre. Again, there is a deduction made between one-sixth and one-fourth or between 16 and 25 per cent. on account of what is called the vicissitudes of the season. It is usually taken at 20 per cent. From the balance thus arrived, a deduction is made on account of cultivation expenses which in the case of dry lands is generally taken to be between 35 and 45 per cent. of the whole and in the case of wet lands is taken to be between 30 and 40 per cent. of the whole. The balance thus arrived is divided into two, and one half of it is fixed as the assessment. Bearing these facts in mind, if Your Excellency sees that the rules about remission say that remission can

be granted only when the yield is less than half, and even in such cases the remission can only be to the extent of 25 and 50 per cent. when the yield is between $\frac{1}{2}$ and $\frac{1}{3}$ rd, 50 to 75 per cent. when the yield is between $\frac{1}{3}$ rd and $\frac{1}{4}$ th and 75 to 100 per cent. when the yield is only $\frac{1}{4}$ th. Your Excellency will see that even when some remission is made, even taking it that the ryot is able to get half the yield, he will have very little left after paying the assessment, and in some cases he will have to run into debt to pay the assessment. That, Your Excellency, cannot by any means be considered a liberal provision. Another point in these rules which has struck me as being possible of improvement is that, in the case of wet lands, the granting of remission for manul waste land is made discretionary, whereas in the case of dry lands there is no discretion allowed with reference to the grant of remission for manul waste. I am, of course, confining myself to cases of exceptional distress or calamity. By manul waste land, is meant land which is not cultivated in a normal year. I can quite understand how it is possible for one to think that land which could have been cultivated but has not been cultivated through the default of the cultivator should be assessed. But if it is that the crops on lands usually cultivated fail, I cannot see how the fact that a certain land has been manul waste must disentitle it to remission. If the ryot had only gone through the farce of trying to cultivate it with some crops and those crops had withered, he would be entitled to remission, but because he does not cultivate the land which, for reasons of his own, he allows to lie waste in years of plenty and that in years when there is admittedly not enough water to help him to cultivate the land, I fail to see how he could be charged for it.

The next point to which I would request Your Excellency's attention is that which relates to excise. The Honourable Members that have preceded me have largely anticipated me in the observations that I have to make and for my part I always consider myself to be at a disadvantage when I have to enter the lists with the Hon'ble Mr. Bradley. But in this case I am satisfied that I have a fairly good case to present even to him and these are my reasons for it. As has been pointed out to-day, there are two reasons usually given, as to how, other than on the hypothesis of increase in drunkenness, an increase might be had in the revenue without its being due to any steps or measures that the Government may connive at or perpetuate. The one is the general prosperity of the country and the other the substitution of licit liquor for illicit liquor. Fortunately or unfortunately, certain incontrovertible facts will go to show that these two theories are not enough justification for the state of affairs which has to be recognised to exist. Going to the prosperity theory, Your Excellency will find that it is stated that the actuals of the excise revenue for the year 1904-1905 have been the highest on record, and if the budget estimate is duly realised for 1905-1906 that will be the highest on the record then. But these two years 1904-1905 and 1905-1906 are not by any means the most prosperous years, in fact they have to be classed under the head of *lean* years, for we find that, so far as the year 1904-1905 goes, there has been a decrease in the actuals from the estimates to the extent of 58½ lakhs and for the year 1905-1906 there has been a decrease in the revenue or at any rate so far as the revised estimates are concerned, the decrease is expected to be 26 lakhs in the land revenue, I take it, Your Excellency, that it is the increase of land revenue and the extent to which it is possible to realise it that generally determines the prosperity of the country in such an agricultural country as India and particularly as this province. Thus we find that the actuals for excise are the highest on the record in the year which can by no means be considered to be a prosperous year. I think the prosperity theory may therefore fairly be rejected on this ground. As to the question of the substitution of licit for illicit liquor, it might have some force, if it had been advanced at a very early stage of the controversy which has been going on for the past ten years. My Honourable friend has been in charge of the department for a number of years and it cannot at all be stated that so far as the level of efficiency goes at which this department is administered there is anything which we need regret. Under these circumstances, to take it that every year there is illicit liquor discovered which is being substituted by licit liquor appears to me to be more suggesting a theory to explain awkward facts than an inference drawn from circumstances which could be admitted to exist. We are, therefore, remitted to this conclusion that there is increase in drunkenness, and that the increase in the receipts from excise is not due to the prosperity of the country nor to the substitution of licit for illicit liquor. Then it might be said and it has been said in

this Council Chamber that people will drink, do what you will. I cannot say, Your Excellency, that is a characteristic which is peculiar to the people of this country. In any case, it appears to me that the Government could not be considered to have discharged its duty to the people, if it simply recognises that people will drink and folds its hands and keeps quiet. I submit that something more is expected of it, that is, measures should be devised by which, if it is possible, this drunkenness could be decreased. One suggestion has been made and there has been a reply made on a previous occasion to that suggestion. The suggestion was that liquor shops might not be allowed to be opened in public places and the reply to it was that one will be encouraged in his drunkenness if these shops are relegated to unimportant quarters where the entry of the people is not likely to be noticed, so that people who have not yet become confirmed drunkards would yield to the temptation, more readily than if the shops were located in public places, where their entry into liquor shops was likely to be noticed, which would not be the case, if the liquor shops were out of the gaze of the public. But people who are deterred by considerations such as this belong to rather a higher level than those who resort to these liquor shops; they manage to get their liquor to their homes. It is only those in whom the public sentiment is not very strong and who may still be saved from the temptation, if temptation is not brought to their door, it is only such people that we have to take care of. It appears to me that the suggestion that these shops might be relegated to quarters where they may not have prominence may, if carried out, probably tend to decrease the consumption of liquor. I have no doubt that the large experience which my Honourable friend possesses of this department will enable him to devise means, if he thinks there is an evil to be checked, by which that evil could be eradicated or effectually checked. Another point in connection with the Excise department to which in passing I might refer is the consumption of salt. It ought to be a matter of satisfaction to every one who wishes well of the country and of its people that the reduction of the salt duty, not inconsiderable in character, has led to some extent, at least, to the benefit that was expected of it, and when it is remembered that it was said in reply to a question put at this table that it is possible for the Madras Presidency to manufacture its own salt without resorting to an outside province, I submit to Your Excellency that the trial is worth making of seeing whether the consumption for this province could be met from salt manufactured in this province and not from the salt obtained from Bombay and other places.

The next subject to which I request Your Excellency's attention is the one of forests. It has been pointed out by one Honourable Member that the forest revenue was never intended to be a source of revenue and if collections are made on account of forest produce it is largely for the purpose of administering the department and improving the forest administration. I may state that you will find about 6 lakhs of rupees are yearly collected on account of grazing fees. What I beg to suggest for the consideration of the Government is that free grazing might be allowed in all cases where that is possible without injury to the forest, at least to the extent of a fixed number of cattle for each plough that a man owns. It is the agricultural population that is largely in need of sympathy and betterment. It appears to me that taking the cost into consideration there is no other which will find greater satisfaction with them than this one of allowing the forests open for free grazing under, of course, proper safeguards, wherever that is possible. In that connection, there is also a small hardship, I mean a hardship which could be put an end to with very little difficulty, and that is this. At present it so happens there are blocks of forests in which cattle are admitted to graze and which are adjacent to each other. Suppose a permit is given for block A and if cattle strays in the adjacent block, then it is impounded and people are put to a great deal of inconvenience. It appears to me, Your Excellency, that is a hardship which can be obviated or at least mitigated.

The next point to which I refer is that which relates to Law and Justice. Your Excellency will find that for the last ten years and more there has been a surplus of between 10½ and 17 lakhs every year. This is also considered not to be a department from which any revenue is to be expected and the attention of Government was drawn on previous occasions to the desirability of having a larger number of District Munsifs so that these officers who deserve well of the Government and of the people and who, it cannot be said, are not overworked, might have their work lightened, so that they might have a longer lease of life. But I believe it was the year before last it

was said that they needed not much relief. Once again I would press that matter upon Your Excellency's attention, so that your Excellency may see whether, as a matter of fact, it is not the case that these Munsifs are very hard worked and they do not need some relief. In connection with this question, arises also the question of process servers. I find that process fees generally bring in from $4\frac{1}{4}$ to $6\frac{1}{2}$ lakhs in excess of the cost of the establishment and these process servers get Rs. 7, 8, or 9 a month. I submit that their duties are equally onerous with at least those of Police constables and some literary qualification is expected of them and under these circumstances it appears to me, Your Excellency, that their pay might well be increased, so as to conduce to efficiency in their work. The hardships which copyists are labouring under have already been brought to your Excellency's notice. In making these few suggestions which involve some outlay on the part of Government, I am not unmindful of the warning given by the Honourable Member in charge of the Financial Statement, when he said that the funds at the disposal of this Government were limited and subject to a number of conditions and that we should bear this in mind when we made observations as to the utilisation of funds. But I have been emboldened to make these remarks from the fact that we have a most responsible declaration on the part of the Government and its officers that with respect to this department, with regard to which I make these few suggestions, considerations of revenue ought not to find a place, but that purely considerations of the efficiency of administration and the well-being of the people ought to be the guiding principle.

Your Excellency, I beg to proceed to the question of education and I am sorry that I have to express my utter dissociation from the remarks made by the Hon'ble Nawab Muhammad Raza Khan. I do not say that it is impossible for any man to say that any class or any particular member of that class has not its defects, or his defects; but I can say with confidence that, judged by all the tests that are open to fair consideration, the educated classes in this country have not ceased to justify their existence. My Honourable friend said that educated classes are discontented and disloyal. If by discontent is meant a desire to improve oneself and to make one's condition better, and by dissatisfaction is meant a desire to have a better condition in life, then every one of us is discontented and even my Honourable friend is. As for disloyalty I do not know what warrant my Honourable friend had for making that statement. I may say let alone the other considerations—ingratitude is the last vice that is imputed to an Indian—his own self-interest necessitates the educated Indian to be loyal to Government. We have said it, and said it in most unmis- takable terms and judges most competent to form views on the matter have agreed with us, that there is no community in India which can be said to be more loyal and more devoted to the person and the constitution of the British throne than the educated community. When the educated class is the product of the machinery that

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it has been the proud prerogative of the British Government to initiate and foster

and when the educated Indian has everything to lose and nothing to gain by acts of disloyalty on his part, it will be sheer madness on his part—a weakness which my Honourable friend does not think that the educated class possesses—to think of disloyalty or to foster it. I am tempted to be strong, because Your Excellency is on the threshold of your career as Governor of this Province and I therefore submit that Your Excellency might dismiss observations such as this from your consideration until at any rate Your Excellency is able to satisfy yourself from your own personal experience what warrant there is for the observations such as those made to-day.

Going to Primary education I submit that if you will do me the honour of referring to the speeches delivered by me on the previous occasions, you will find I yield to none in my appreciation of the necessity of the spread of healthy Primary education among the people and I am glad that the Government has got to devote so much of its attention to the question of Primary education. As has been pointed out by the Honourable the Director of Public Instruction in his speech last year, as Primary education is given at present, boys look more stupid in the school-room than outside it and everyone is anxious that that unhappy state of affairs should no longer continue. The Government of India have come to our help and they have granted us 6 lakhs of rupees each year which, according to the statement of the Honourable Member in charge of the Financial Statement, is to be a permanent grant. What has been done

with the initial grant was to better the school buildings. I have no quarrel with that. I only request that attention be paid to the fact that, unless the pay of the primary school teachers is increased, it is impossible to have a proper machinery by which primary education could be spread among the people. I am glad that it has been recognised that the scheme of primary education as imparted formerly was not the one best suited to the rural classes. The Honourable the Director of Public Instruction has formulated a scheme which, if I may say so, is well calculated to meet their wants. I would only request that the pay of the teachers be increased, and the Government puts into force the scheme as sketched by the Honourable the Director of Public Instruction and that unceasing attention be paid to the spread of primary education.

Going to the scientific and other minor departments, I beg to express the thankfulness and the sense of satisfaction of the people in general for the very great interest that is being taken in the development of agriculture in this Presidency, and I may be permitted to express my own humble thanks as well as those of the constituencies which I have the honour to represent, to the Hon'ble Mr. Castlestuart Stuart for the very great earnestness and zeal with which he has been trying to do what he can for the development of agriculture in this Presidency. In this connection, Your Excellency, I would bring it prominently to your notice that if the people are to take to better methods of agriculture, it is necessary that the virtues of such methods should be brought home to them and nothing can be better calculated to do that than a system of itinerant agricultural instructors going to the ryots in their homes and showing them the superiority of the principles which these instructors want to inculcate, how a particular method of cultivation, how a particular method of baling water, how a particular method of sowing the seed or of using manure or of removing the weeds, is superior to the methods that are being adopted by them. If the ryot is convinced of the superiority of these methods over the methods that he is adopting, no sense of conservatism would prevent him from adopting the better methods. I also beg to associate myself with the remark which fell from the Hon'ble Mr. Hodgson on the necessity of the standardisation of fertilisers. The ordinary ryot is fairly intelligent but he is suspicious of new things and new methods and if only some of these so-called fertilisers prove to be ineffectual that will be setting back the tide of progress to a good length of time and therefore no Association or Government could be too cautious in such matters in allowing the introduction of new methods for improving the land, especially when there is the risk of such methods not yielding proper results, unless they are safeguarded by proper conditions.

With reference to the remarks that fell from the Hon'ble Mr. Yorke as to the possibility of the competition of Government factories with private factories, I take it that the principle of the Government is this: they will start some new manufacture and see if it is capable of being made a successful one and after demonstrating the possibility of its turning out a success, then retire from the field and leave it to private enterprise to take up the concern. If that is the principle of the Government, Your Excellency, I see no objection to it. But I would like, in any case, the greatest publicity being given to any policy or proposal which the Government chooses to initiate or adopt, because in matters such as this, where it is possible that one false step may make a great deal of difference between that which is good and that which is bad, it is necessary that people must be in a position to judge for themselves whether a particular policy sought to be enunciated is for their good or otherwise. With these words, Your Excellency, I beg to close the remarks that I proposed making with reference to the Financial Statement. Once again, I may assure Your Excellency that it will always be our endeavour to second the efforts of Government. I do not believe that it is expected nor can it be, that we can always see eye to eye with Government; but if we differ and if we make any criticism, it is solely because that we try to discharge our duties to the best of our lights.

The Hon'ble Mr. H. BRADLEY:—Although I am not at the present moment in charge of the Abkari department, yet I have been in charge of it for nine months of last year and therefore a few words from me may be advisable in reply to the remarks made by the Honourable Members on the other side of the table. The Hon'ble Sir V. C. Desika Chariyar wants the whole of the abkari revenue in the town of Madras

for the Madras Municipality. No doubt the Madras Municipality will be glad to have it. If the Madras Municipality is to have it, why not all the other Municipalities in the Presidency? That will result in loss of revenue to this Government of something like half the provincial allotment under Excise, which would mean that some other taxation will have to be started to recoup this Government for the loss. The Hon'ble Mr. Yorke finds that the sugar production and the toddy revenue are not compatible with one another, but he did not follow the matter to its logical conclusion which is that the sugar industry is carried on by distillers whose interest is the selling of arrack and whose interest is naturally to stop, as far as possible, the sale of toddy. No wonder then that sugar production and toddy revenue cannot be found compatible with one another.

The Hon'ble Mr. Muttukumaraswami Mudaliyar has told us that it is the practice in liquor shops for liquor to be sold for grain contrary to the rules. It is not easy for the Abkari department whose officers inspect these shops from month to month to catch people selling liquor for grain. If it is the case that liquor is being sold for grain and if people in the position of the Hon'ble Mr. Muttukumaraswami Mudaliyar are able to prove it, we shall be very glad indeed if they will furnish such information as will lead to the prosecution and conviction of such shop-keepers. It is quite impossible for the officers of the Abkari department who are unable to inspect these shops more than once a month or so to catch people selling liquor for grain. This gentleman congratulated the Government upon the increase in excise duty on arrack. That increase would have been made long ago if it had been possible to do so; but the tariff rate duty made it perfectly impossible, because country liquor was being sold in many shops at a higher rate than the tariff and until the tariff was raised, it was quite impossible to raise the excise duty on country spirits. The tree-tax, he recognises, should be raised. It will be raised no doubt when the season admits of it. Last year it would have been raised but for the fact that the season did not admit of it.

The Hon'ble Mr. Narasimheswara Sarma has complained of increase in the number of liquor shops. I am afraid he has not studied the literature on the subject and if he will turn to G.O., No. 1295, dated 12th November 1904, he will find the whole matter dealt with therein. As a matter of fact, there has been a great decrease in the number of liquor shops in the last twenty years; and whenever and wherever possible, the number of liquor shops is being steadily decreased. It is a fact that in a certain portion of the Presidency which has been rented for the last six years the number of shops has increased considerably and that is due to the renting system prevailing there, the lease not providing for a limit to the number of shops.

The Hon'ble Mr. Krishnan Nayar complains of the grant of rewards. We have had this subject before us many times and I would repeat what I said before that in the administration of fiscal laws not in this but in other countries rewards are nearly always granted. They are granted in the Customs, Forest, Police and Opium departments. Go, for instance, to the excise law at home, they give rewards there; in fact, I know of no fiscal law of any country that does not give rewards. He refers to income-tax. If information was frequently obtained leading to increase of income-tax, we shall have the system of rewards here, but people do not tell on one another and we do not get information. He referred to another matter that has been referred to before. He spoke of the increase in consumption and drunkenness and he has practically told us that there has been considerable increase in consumption. He has, however, confused growth of consumption and growth of revenue which are not the same. If we have growth of revenue, it does not follow that there is increase in consumption. I am bound to confess that I am surprised at being confronted with remarks like those of the Hon'ble Mr. Govindaraghava Aiyar, because of all the years that I have had charge of the Abkari department and all the years that I have been present at this meeting, I thought that this was the one year in which I might congratulate myself that such remarks would not be thrown in my teeth, because, as a matter of fact, the consumption of country spirits has gone down. If you will turn to page 7* of the Financial Statement, you will find it stated therein that the receipts under "Country spirits", though they do not approach the actuals of 1904-1905, are expected to exceed the budget estimate. Like the Hon'ble Mr. Krishnan Nayar, he confuses consumption with receipts.

The Hon'ble Mr. Krishnan Nayar has referred to Sir Frederick Lely. Perhaps the Honourable Member will remember that when I said some words a few years ago on the subject on which Sir Frederick Lely wrote, I said what I had to say some two months before Mr. Lely's memorandum was received and my remarks were not in reply to Mr. Lely but in reply to the Hon'ble Mr. Krishnan Nayar. Mr. Lely has recently been reported to have said that toddy is a beneficent drink which does no harm to any one and nobody gets drunk on it. Mr. Lely's remarks may be true for Guzerat and other parts of India with which he is familiar, but should be received, so far as this Presidency is concerned, with a certain amount of salt.

The Hon'ble Mr. Govindaraghava Aiyar pointed out that although last year and the year before were not prosperity years, yet there has been an increase in the

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excise revenue. He does not observe that for the purpose of excise revenue the year closes with the 31st of March, whereas for the purposes of land revenue, collections go on up to the 30th of June, and that a very large proportion of land revenue is collected between the 31st of March and the 30th of June. A year which is by no means a prosperous one, so far as the collection of land revenue is concerned, may be a prosperous year, so far as the abkari revenue is concerned, because three-fourths of the revenue is collected between the 1st of April to 31st of December. As to the increase in drunkenness, I must confess that I have not found any myself when I visit the west coast and other places with which I was acquainted 15 or 20 years ago. I certainly have not observed any increase. I have not found any police officer or any other officer who says that he has himself observed increase in drunkenness. Finally, the Honourable Member referred to salt and he thinks that the Madras Presidency ought to supply salt to the people. But as long as people continue to buy, by measure, what the dealer buys by weight and choose to take 14 oz. instead of 16 oz., which he will get, if he buys by weight, so long the Bombay salt will find a market in parts of this Presidency and Bombay will be able to undersell Madras salt. If the Hon'ble Mr. Govindaraghava Aiyar and other members who talk of this subject would take it up as a sort of crusade and instruct and warn the ignorant people against purchasing salt by measure they will soon find out for themselves that the lighter salt of Bombay when sold by measure is a fraud upon them and the districts which consume Bombay salt such as Bellary, Kurnool, Salem and Coimbatore will come to consume Madras salt. In Kistna and Gódvári and part of Nellore, the sale of salt by weight has been successfully introduced by persuasion and not by any order and I believe that it has come to stay there. As long as men can buy 40 oz. by weight and sell the same as 50 oz. by measure, the lighter salt must find favour.

The Hon'ble Mr. A. J. YORKE:—With your Excellency's permission I should like to correct a misrepresentation which the Hon'ble Mr. Bradley, I know unintentionally, made. The Hon'ble Mr. Bradley indicated that the interest of sugar refiners in the toddy industry was primarily—

His Excellency the PRESIDENT (*interrupting*):—The Honourable Member is hardly in order in addressing the Council again except for the purpose of making a personal explanation. The remarks that fell from the Hon'ble Mr. Yorke hardly appear to come under the category of personal explanation.

The Hon'ble Mr. A. J. YORKE:—I desire to correct what I consider is a misrepresentation of facts which I mentioned in the remarks which I previously made. However, I bow to Your Excellency's order.

His Excellency the PRESIDENT:—In accordance with the standing rules except for personal explanation I must rule you out of order.

The Hon'ble Dr. A. G. BOURNE:—The remarks which I need inflict upon the Council are very few. Fortunately the Government has been in a position to push primary education in a way which has never been possible before and I hope this may be the beginning of what may grow to very large proportions. Very few specific allusions have been made to the action of the department under my control. It has been pointed out that the sum of Rs. 70,000 which was allotted for College and University purposes has not been utilised fully during the year. I believe that Your Excellency's Government will be able to tell us that the balance which was not utilised will be held over until we are able to utilise it. It was intended that this

grant should enable colleges to carry out reforms which might be decided upon when the University was revising its regulations. But the regulations are not yet fully revised and we do not know what reforms are most needed. In the meantime the money will be held over and made available when reforms are required. I hope that I am correct in this surmise. It has also been suggested by the Hon'ble Mr. Sivaswami Aiyar that we might, instead of spending the 6 lakhs on school buildings during last year, have actually started some schools; but the money was placed at our disposal only just one year ago and one cannot go and buy schools ready made. We had to arrange for teachers and pupils and to settle where to put the schools. A school is not a commodity that you can deal in at a moment's notice. I thought that we wanted the school buildings and that the best plan was to recommend to Government to spend all the money on buildings during the year that has passed. We have a number of buildings now and within a week or two a very large number of new schools will be opened. What I have done—and I hope that this will meet with approval of all my non-official colleagues—is to impress upon the Government the desirability of making buildings as cheaply as possible. We have been able to put up, by dint of constant pressure and discussion with the engineers and others responsible buildings for schools for Rs. 500 or Rs. 600 which, a few years ago, would have cost the same number of thousands. The buildings of course are simpler. We have thus been able to put up a much larger number of them. The Hon'ble Mr. Sivaswami Aiyar also dealt with the question of compulsory primary education. That is too large a question to go into in any detail. It was suggested that we might make an attempt in selected areas, particularly in some of the most advanced areas, to introduce this system. What struck me at the outset was that the areas suggested are those in which the attempt is least needed. If we are to try compulsory education it ought to be in some districts where education has not caught on, so to speak, for its own sake. Special organization is necessary, if we determine upon compulsory primary education. It is no use saying that children must go to school. If parents do not send their children to school, some penalty must be imposed on them. But I hardly think that the time has come in this country when we can have a set of officers, who are almost school-police officers, who will come down on parents and run them into court for not sending their children to school. That is how education is made compulsory in England where parents are sometimes brought to court and fined. But I very much doubt whether we have arrived at such a stage in this country and whether such an arrangement could be made here. It is a question which I have had in my mind and if I saw an opportunity of making an experiment, I should be very glad to try it.

The Hon'ble Mr. Govindaraghava Aiyar has laid stress upon improving the pay of primary teachers. I am at one with him and I have been doing what I could to impress upon Government that the pay of the teachers be increased. In regard to every proposal that came from a Municipality or a Local Board to increase the pay of the teachers, I recommended it to Government and in most cases the Government has been able to accede to my request. But I am afraid that we cannot continue to raise the pay to any very large extent. There is no doubt that the pay ought to be increased and that, largely, considering the appalling fact that the pay of a primary teacher is frequently less than that of a peon. If we say that the pay ought to be doubled, I agree; but to double the pay of our primary teachers, would cost a good deal; there are perhaps 30,000 teachers and even 6 lakhs would not go very far towards it. If you raise the pay of these 30,000 people by one rupee a month, you would have to spend a very large amount and even then would not be doing much.

His Excellency the PRESIDENT:—It will be probably convenient to adjourn the Council at this juncture. Therefore I declare the Council adjourned until tomorrow 12 noon.

5-12 P.M.

H. D. TAYLOR,
Ag. Secretary to Government, Legislative Dept.

Proceedings of an Adjourned Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 and 25 Vic., cap. 67, and 55 and 56 Vic., cap. 14.

The Council met at the Council Chamber, Fort St. George, at noon on Saturday the 7th day of April 1906.

P R E S E N T :

His Excellency the Hon'ble Sir ARTHUR LAWLEY, K.C.M.G., G.C.I.E., Governor of Madras—*Presiding*.
The Hon'ble Mr. G. STOKES, C.S.I.
The Hon'ble Mr. G. S. FORBES, C.S.I.
The Hon'ble Mr. A. E. CASTLESTUART STUART.
The Hon'ble P. S. SIVASWAMI AIYAR Avargal.
The Hon'ble Sir V. C. DESIKA CHARIYAR, *Kt.*
The Hon'ble Mr. J. TWIGG.
The Hon'ble L. A. GOVINDARAGHAVA AIYAR Avargal, Diwan Bahadur.
The Hon'ble Mr. A. J. YORKE.
The Hon'ble Mr. J. N. ATKINSON.
The Hon'ble Mr. C. J. WEIR.
The Hon'ble R. V. SRINIVASA AIYAR Avargal, Diwan Bahadur.
The Hon'ble Mr. A. G. CARDEW.
The Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S.
The Hon'ble K. R. GURUSWAMI AIYAR Avargal.
The Hon'ble M. KRISHNAN NAYAR Avargal.
The Hon'ble B. NARASIMHESWARA SARMA Garu.
The Hon'ble Nawab MUHAMMAD RAZA KHAN.
The Hon'ble Mr. H. P. HODGSON.
The Hon'ble Mr. H. BRADLEY, C.S.I.
The Hon'ble Mr. M. HAMMICK, C.I.E.
The Hon'ble C. MUTTUKUMARASWAMI MUDALIYAR Avargal, Zamindar of Chunampet.

FINANCIAL STATEMENT.

The discussion on the Financial statement was resumed.

12-10 P.M.

His Excellency the PRESIDENT:—The Hon'ble Mr. Yorke has some personal explanation to offer.

The Hon'ble Mr. A. J. YORKE:—I beg to be allowed to make a personal explanation, because, with the newspaper report before me of what Mr. Bradley said, I realise (as I failed to at the time with only an imperfect recollection of his words) that his remarks do call for a personal explanation. Mr. Bradley, I see now from the *Madras Times*, misrepresented, unintentionally no doubt, what I said as follows:—“Mr. Yorke remarked that sugar production and toddy were not compatible.” What I said was “sugar-refiners have formally stated their opinion that toddy revenue is being developed at the expense of palm sugar production.” These two versions differ from each other in essential respects, and I submit that the inference which Mr. Bradley drew from his false premise is not justifiable. His inference and implication were that the sugar-refiners' interests were primarily those of distillers, but this is a theory that cannot be sustained. The prime necessity for sugar-refiners is to obtain raw material to refine. From any given quantity of raw sugar the resulting refined sugar is worth in value ten times as much as the molasses simultaneously produced. It is, therefore, absurd to infer and imply that the sugar-refiners' protests were chiefly promoted by their distillery interests.

The Hon'ble Mr. J. N. ATKINSON :—Your Excellency, among the various points to which the Honourable Members opposite addressed their attention, there were only a few which immediately affected the question of land revenue. The first of these, as far as I remember, was a suggestion made by the Hon'ble Mr. Guruswami Aiyar to the effect that the salaries of village officers should be raised in general throughout the Presidency. Now, Sir, I yield to no one in my sympathy with the village officers and in my appreciation of the large amount of most valuable work that they do, but when an Honourable Member proposes that their salaries should be increased all round, these proposals have a large financial operation, one which affects the interest not only of those whom he has in mind but also the larger and more extensive interests of the general body of tax-payers. The question is : would the Government be justified in undertaking this large extra expenditure for the purpose in view ? After all, I take it that the question is one purely of supply and demand. As long as the Government can secure efficient service from the village establishments at the present rates of salaries, I imagine that no keeper of the public purse would be justified in proposing a general enhancement of the salaries as they stand at present. It is not to be supposed that the salaries of village officers are not raised from time to time. At every one of the periodical revisions of land revenue settlement,—revisions which, Honourable Members opposite pathetically complain, come with most inconvenient frequency—at every one of these settlements, the scale of the establishment of village officers and their rates of pay are reorganised and reconsidered, the effect being that in many cases there is a reduction of work, in others an increase of pay and in many both the results are effected ; and I think, with scarcely an exception, every revision of the settlement of the Land Revenue in a district is accompanied by a very considerable increase in the amount which has to be met by Government for the pay of village officers. The Honourable Member supported his suggestion by a surmise that an increase in the village officers' salaries would counteract the evil influences to which they are at present exposed. The inference that I understand him to draw is that they are at present prone to be dishonest. Does he really suppose that any increase which the Government could afford to give would suffice to make honest these persons who, at present, are said to be prone to dishonesty ? In almost his next breath, as I understood him, he went on to say that the pay of the subordinate magistracy, viz., Rs. 100 to Rs. 120 a month, is insufficient to keep them immaculate. I fail here to follow the Honourable Member. I cannot see why there should be this distinction drawn between the karnam and the munsif, primary examination men, and the Sub-Magistrates drawn from the same class, perhaps from the same families as the village officers, and who are Matriculates or B.As. or even B.A., B.Ls. I cannot see why in the one case a rate of pay of Rs. 10 or 12 should suffice to secure honesty, while tenfold that amount is. I understand the Honourable Member to say, not sufficient to secure honesty in the other case. I submit, Sir, that the attempt to value honesty in terms of rupees, annas and pies is derogatory to the name of honesty. I fear that, as circumstances are, no sum which the Government could afford to allot to raise the pay of the village officers would suffice to attain the end the Honourable Member has in view, an end which can only be attained by a general elevation in the tone of public morality in this country, and that elevation must come from the people themselves. Several speakers referred to the abolition of the village service cess, coupling their acknowledgment of that boon with an expression of regret that it has not been found possible, at the same time, to abolish the cess collected in proprietary areas. I do not go so far as to say that the Honourable Members are crying out before they are hurt, but at any rate their request is premature. At present the cess is being collected in only a very small minority of the proprietary areas of this Presidency. Moreover, and this is the chief point : to abolish that cess would be a financial operation of considerable magnitude and no financier, I take it, would undertake the abolition, until he saw exactly what would be the consequences entailed and what would be the resulting charge thrown upon the public funds. Now the village service cess is only one of the five constituents that go to make up the Village Service Fund, and the principal one of those constituents is the amount that will result from the quit-rents to be imposed upon the village service inams. What the amount of that portion will be it is impossible to say at present nor can it be ascertained until the operation of enfranchising all these inams is completed. It seems obvious that until it is known what will be the total amount of the Village Service Fund excluding the cess, and what

will be the total liabilities to be thrown upon that fund, it will be impossible to know at what rate the village service cess should be collected ; and until that is known—the rate at which the village service cess should be collected, it will be impossible to calculate what will be the amount to be remitted by any such operation as the Honourable Members have expressed their desire to see carried through. The only other remark I need refer to is one that fell from the Hon'ble Mr. Hodgson, taken up and repeated by the Hon'ble Mr. Yorke, to the effect that they hoped that the Government would be able to reconsider their decision not to grant remission on the lands planted with rubber on the Anamalai Hills. I understood the Honourable gentlemen to base their requests on the fact that remission of assessment has been granted in the case of estates growing tea, coffee and cinchona in the Wynaad and the Nilgiris and

12-20 P.M.

on a principle of revenue settlement that it is not fair that the Government should take any revenue from the land until such time as the land produces something from which revenue can be collected. The principle sounds plausible, but there are other principles of assessment and this one can only be taken with a qualification. For instance, there is a great principle that the rates of land revenue assessment do not vary from year to year with the nature of crops grown. They are calculated on the estimated annual produce of the land spread over a series of years ; and so in the case of a betel garden, although the garden yields nothing for the first three years of its growth, yet in that case there is no remission of assessment. The land revenue continues to be collected at the regular rate and the owner of the garden recoups himself by the profits which he makes in the last two, three or four years of the garden's existence. This, I take it, we may well expect to be the case with rubber about which, if all that we hear is correct, there is no fear that those who plant it will not reap very handsome profits. But there is another point which I think should present itself to the Hon'ble Mr. Hodgson and the Hon'ble Mr. Yorke and that is, as men of business, they should know that a bargain is a bargain. The very gentlemen who ask for this concession executed agreements for the whole of their estates only the other day and in those agreements I believe there is no mention of any such remission of assessment as is now asked for.

The Hon'ble Mr. C. J. WEIR :—Your Excellency, alluding to the Forest department, the Hon'ble Mr. Govindaraghava Aiyar suggested that free-grazing might be allowed in all cases where it is possible without injury to the forest, at any rate to the extent of a fixed number of cattle for each plough that a man might own. The Hon'ble Mr. Muttukumarasawmi Mudaliyar made a similar suggestion and he said that while no one would question the propriety of the Forest department charging for timber, they should, if possible, permit free-grazing. The first remark that I would make is that neither of these gentlemen referred to the very large area of land already open for free-grazing. In each village there is what is called the village grazing land : there is all the communal land of the village which includes the tank bed which is generally of a large extent. Besides this, we have the whole of the waste lands, lands whether assessed or unassessed, and on all these areas they can graze free, and also on puttah lands after the crop is cut. If the ryots would take some pains to improve the grazing on puttah lands by planting on the bunds grass and other fodder crops—I think the Agricultural department is advocating such a course—they will put grazing on a better footing than now. I think that in ordinary normal years without going to our reserves, most ryots have almost a sufficiency of free-grazing for their cattle. I do not allude to the men who own a large herd of cattle. If you look to the figures of the Forest department, you will find confirmation of this statement. Last year, you will find that the total number of cattle for which permits were taken was 1,650,000 cows and bullocks and about 1,500,000 sheep and goats. This only represents a very small proportion of cattle, sheep and goats in the Presidency. Last year I may remark was an unfavourable year and more cattle than usual were taken to our reserve forests to graze. Then there are special rules laid down under which we admit, in all years of drought, all cattle into our forests for free-grazing. If the drought is severe even those reserves ordinarily closed to grazing are thrown open. This is not a dead letter in this Presidency. For, last year, which, as I said, was an unfavourable year, cattle were admitted in Salem, Kurnool, Chingleput, Nellore and I believe in North Arcot. So that, in all years when the ryot really greatly needs to fall back on our reserves and is likely to feel a difficulty in paying fees,

he gets his grazing free. The fees themselves, I should say, are excessively low. The Government of India, speaking of a scale of fees one-third higher, has characterised them as almost nominal. Our full rates are for a buffalo As. 6, for a bullock or a cow As. 3 and for a sheep or goat As. 1-6. These are the rates ordinarily charged and I believe that the hire of a bullock for one day will pay for his grazing for a year. I don't think therefore that the complaint that our fees press heavily on any one is at all reasonable. I admit that there are higher rates charged in some localities, but these are localities where cattle are driven by professional grazers, who have long been accustomed to pay the higher rates without any grumble. In this case the rates are As. 8 for a buffalo, As. 6 for a bullock and As. 2 for a sheep or a goat. There are other areas where there are lower rates than what are called our full rates. The total amount paid for grazing fees to which the Hon'ble Mr. Govindaraghava Aiyar drew our attention is Rs. 6 lakhs. That may seem large, but it is really very small, if we consider the number of cattle in the Presidency or the very large area of our reserves. I made a rough calculation for each acre of the forest reserves and it represents about one-twentieth of a rupee from each acre of our reserves or a good bit less than an anna. As regards the proposal of the Hon'ble Mr. Govindaraghava Aiyar that a certain number of limited cattle should be admitted free for each plough that a man owns, I may say that the proposal has already been tried for some years and attempts were made to distinguish between what are agricultural and other cattle, the former being admitted free or at very low rates. After some years' trial the scheme was abandoned by the Government on the ground that it involved endless trouble and afforded opportunity for false and vexatious complaints, and also on the ground that it gives a great handle to our forest subordinates to make money from the ryots. At that time when they decided to give up the experiment, the Government decided to continue the concession to the ryots in another form which was to fix a low uniform scale of fees for our cattle and the fees then in force were reduced by one-third and in this way the present rates, which I described as full rates, were arrived at and they are, as I said, very low and indeed almost nominal. As regards the Hon'ble Mr. Muttukumaraswami Mudaliyar's contention that we should not charge for grazing I do not see any reason why the Forest department should not charge for grazing as they do for timber. Of course, the rates must be low so that their payment may be within the means of the ryots. In order to provide for grazing, we must reserve forests and look after them. If it were not for the protection afforded by our forest staff, the grazing afforded would be very inferior, owing to over-grazing and destruction of shade. Forest officers have special instruction to do all they can to improve grazing and this is specially kept in view in our forest working-plans and it is a matter to which I hope still more attention will be given in the future. But surely it is most reasonable that the persons directly benefited by the working of the Forest department should pay for what they get. What they have to pay is almost nominal amount. I don't think that there is any need for a general grant of free-grazing.

The Hon'ble Mr. A. E. CASTLESTUART STUART :—I propose, Your Excellency, to make a few remarks with reference to what Honourable Members said yesterday in regard to matters connected with the various departments over which I have the honour to preside. I will begin with the Hon'ble Mr. Guruswami Aiyar's observations regarding the revisions of revenue settlements. The Honourable Member seemed to think that in the revisions of settlements in this Presidency sufficient care was not taken to see that the revised assessments were moderate. I do not, however, consider that the Settlement department is fairly obnoxious to any charge of that kind. In the recent revision of settlement, for instance, of the present Guntur district, I may mention that the enhanced percentage of assessment adopted was 18 per cent., though the Government might, if they had chosen to exercise their right, have taken a very much higher percentage, seeing that the increase due to prices during the preceding twenty non-famine years was in the case of paddy 33 per cent., in the case of cholam 58, in the case of cumbu 66, and in the case of varagu 77 per cent. Again in the case of the Kurnool district proper, which includes the four taluks of Ramallakot, Nandikotkur, Nandyal and Sirvel, in which the assessment on dry lands is the most important factor, the average prices for the settlement preceding the revision were Rs. 105 per garce of cholam and Rs. 60 per garce of arika, a garce being equal to 3,200 Madras measures. The average prices during the last twenty non-famine years before the revision were Rs. 167 per garce of cholam and Rs. 112 per garce of arika,

that is to say an increase of Rs. 62 per garce in the case of cholam and Rs. 52 per garce in the case of arika or an increase of 59 per cent. in the case of cholam and 87 per cent. in the case of arika. These were the maximum figures which the Government could have taken, if they had chosen to do so, as a matter of right. But the actual enhancement adopted at the revised settlement was only 7.55 per cent. which is slightly more than one anna per rupee. Again in the case of Salem, the settlement of which the Hon'ble Mr. Guruswami Aiyar was pleased to say had been satisfactorily revised, the enhanced percentage taken by Government was only $12\frac{1}{2}$ per cent. although the percentage to which they were entitled in the case of wet land was + 40 and in the case of dry lands + 33. Yet the percentage of enhancement was fixed only at $12\frac{1}{2}$, that is, two annas in the rupee for both wet and occupied dry. In the case of dry lands unoccupied in fasli 1312, it was decided that before imposing the enhanced assessment of $12\frac{1}{2}$ per cent. all these lands should be lowered by one *taram*. In the case of dry waste, in the lowest *taram*, there was no enhancement whatever. I think these facts prove conclusively that, in the case of all these three recently revised settlements, the Government have acted with studied moderation. I trust, therefore, that the Honourable Member and others who may be chiefly interested in the impending revision of settlement in Tinnevely will see that there is no just cause for alarm. As the scheme for the revision of the Tinnevely settlement is under consideration, the Hon'ble Mr. Guruswami Aiyar will not, as indeed he was kind enough to say, expect me to go into its details at the present moment. But one or two remarks were made by the Honourable Member in connection with that settlement which it is, perhaps, right for me to notice. The Hon'ble Mr. Guruswami Aiyar observed yesterday, in pleading specially for the Tinnevely ryots, that they had constantly to face bad seasons in that district. Your Excellency, I do not mean to say that the seasons in the Tinnevely district are altogether satisfactory. But statistical facts on record for the last thirty years do not show that on the score of seasons Tinnevely is so badly off. The average annual rainfall of the district is 29 inches. It is therefore a district of "light rainfall" locally though Bellary, Anantapur and Coimbatore have lower average rainfalls. Fortunately, the district is not solely dependant on local rainfall. The main rivers receive copious supplies from the western ghats. The Irrigation Commission which made very extensive enquiries into the subject of rainfall in this Presidency not long ago applied a test to determine the proper classification of districts according to rainfall. Their test proved that any year in which there was a deficiency of twenty-five per cent. in the average annual rainfall was a "dry" year, while if the deficiency amounted to 40 per cent. the season was one of "severe drought." Now, during the last thirty years, gauged by the test applied by the Irrigation Commission, Tinnevely has experienced only two years of "severe drought", i.e., years in which there was a deficiency of forty per cent. in the average annual rainfall and this occurred in the years 1878 and 1892. There were four "dry" years, during this period of thirty years in which the deficiency in the rainfall was twenty-five per cent. In Tinnevely, remissions have, it is true, been frequently granted, but famine is fortunately practically unknown in the district. Only twice during the last thirty years have relief works been opened in the district. Between December 1876 and February 1878, 1,740 people were employed each month on relief works while 3,386 received gratuitous relief. Again for six months in 1891 only 1,876 people, i.e., 47 out of every 100,000 of the population were on relief works. Considering all these and other facts, the Irrigation Commission came to the conclusion that the Tinnevely district should be properly classed among the seven districts which may be regarded as fairly secure from famine. I submit, therefore,

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that on the score of being unfavourably placed in regard to seasons Tinnevely has no special claim for consideration. As the Honourable Member thought that he had said enough to justify not only moderation in the revision of settlement rates but even asked for a reduction in the existing assessment in that district, I may say at once that, having regard to the enhancement of prices in that district during the last thirty years which amounts to forty-four per cent., I think that was not a reasonable request. I am not in a position, at the present moment, to say what percentage increase will be recommended to Government, much less what increase will be accepted by the Government. But I should not like any false impression to go out of this Council Chamber—the statement made by the Honourable Member yesterday

was perhaps sufficient to justify the erroneous idea—that there would be any general reduction of assessment, taking the whole district into account, in consequence of the revision. Of course, in particular cases there will probably be, as usually happens, reductions. There are, as the Honourable Member is perfectly aware, a number of peculiar difficulties in connection with the re-settlement of Tinnevely. Some of the arguments adduced by him yesterday are arguments which have been put forward very fairly by Mr. M. R. Ramakrishna Aiyar, the President of the Tinnevely Settlement Representative Committee. I gladly take this opportunity of thanking that gentleman in particular and all those who are behind him, for the extremely valuable help they have given us in the attempt to come to definite conclusions as to what was best to be done. The President of that Committee has been working during the last three or four months and longer with heart and soul to put forward fairly and squarely the difficulties which the ryots experience and has gone a long way in suggesting a remedy for some of those difficulties. It was a matter of great pleasure to local District and Settlement officers and myself to have such cordial co-operation in the efforts of all of us to arrive at a just re-settlement, fair to the people of Tinnevely and fair to the general body of tax-payers represented by Government. As already stated, this is not the time for me to enter into particulars regarding the various proposals in connection with the re-settlement. The great difficulty in Tinnevely is how to deal with the question of the palmyra tree-tax. A tree-tax difficulty confronted us in the districts of Malabar and South Canara, and a similar difficulty, considerably aggravated, faces us in Tinnevely. We have there, as the Honourable Member pointed out, a system of double assessments, viz., an assessment on land and an assessment on trees, still further complicated by the fact that very often trees are held by a tree-puttahdar who has nothing whatever to do with the land, while the land-puttahdar, in very many cases, has no interest in the trees standing on his land. The great difficulty that we have to overcome there is to reconcile those different interests and to abolish what the whole people of Tinnevely, as represented by their strong Representative Committee, are so anxious to have abolished. I believe the Government will be most anxious to assist the ryots to get rid of the present anomalous system—if you can call it a system—of attempting for fiscal purposes not only the enumeration but also the classification of trees in addition to the classification and assessment of his land. The attempt to triennially identify and count almost innumerable trees and to correctly classify them according to their age and sex and description, *e.g.*, whether they are seedlings, trees yielding only leaves, female trees yielding fruit only, male trees yielding juice only, female trees yielding juice only, in order that differential rates of assessment may be imposed on the various kinds of trees is needless to say more or less a farce. As regards the application of rates to these trees, the ryot, as also the Government, is largely in the hands of local village officials. That opens the door to irregularities and oppression. The Representative Committee did wisely, I think, in coming forward and asking the Government to do what they could to get rid of this anomalous and unsatisfactory dual method of assessment. They have gone far to show us how we can proceed, and I entertain great hope that before long we shall arrive at a re-settlement not only in regard to palmyra and other trees but also in regard to the whole land in the district which will be recognised by the people of Tinnevely themselves and by the general body of tax-payers throughout the Presidency as fair and just. If that result is brought about, as I hope it will be, it will be largely due to the help which the people of Tinnevely, of whom the Honourable Member is a worthy representative, have been giving us in the matter. Speaking for myself and the Settlement officers specially concerned, I am very glad to take this opportunity of thanking the Hon'ble Member, Mr. Ramakrishna Aiyar, and the Tinnevely Representative Committee for all the assistance they have given us to arrive at a just and satisfactory re-settlement.

The next matter, Sir, to which I should like to refer is to what the Hon'ble Mr. Hodgson said about the standardisation of fertilisers. It is a most important subject which has already attracted the attention of the Agricultural department. In almost all countries, especially in America, which is perhaps most in advance of the rest of the world in agriculture, it has been found necessary to protect agriculturists from being defrauded by the vendors of artificial manures. In this country there is no special law at present to protect agriculturists in that way. It is desirable that

when a ryot or any other cultivator purchases anything that is put forward as an artificial manure containing certain definite elements, he should be assured that those elements are contained in the compound. Experience has shown that artificial manures are sold purporting to be one thing when in fact they are something different while the guarantee as to contents is not always reliable. The matter is being investigated and it formed the subject of deliberation by the last Board of Agriculture at Pusa. I think, therefore, that it may be safely left in the hands of the agricultural experts for representation to the Government of India. I pass on, Your Excellency, to the remarks which were made by the Hon'ble Mr. Yorke evidencing his apprehension or rather the apprehensions which he says exist in the minds of the commercial world, that there is a danger of State-aided industry competing with private enterprise. That remark was made not only with regard to jute industries with which of course I have nothing to do, but also in connection with the weaving and tanning industries or experiments that have been undertaken or are being undertaken by Government. The Honourable Member said very fairly, that so long as "demonstration limits" are not exceeded, business men can have nothing but praise for these experiments. If I correctly understand the matter, there is not the slightest intention on the part of Government of starting these industries to compete with private enterprise, but we all recognise the economic necessity of extending home industries. "Swadeshi" is "in the air" and the Government of Madras is perhaps more Swadeshi than any other Government in India. Their object is to try and place in the hands of those who are engaged in local industrial work a better machinery and to teach them improved methods and to convince them that the adoption of improved machinery and better operative methods is conducive to their own advantage and to the industrial advantage of the country. There is not the slightest intention of starting any of these industries to compete with private enterprise. I might instance the case of the Aluminium industry that was taken up and started by Government, but as soon as it was successfully established, the Government dissociated itself from that industry and now it is entirely in the hands of private people. Again, in connection with the weaving industry, the Honourable Member seems to be somewhat unnecessarily alarmed. The small weaving factory that is being started at Salem is intended to do nothing more than to bring home to the weaving classes the superior advantages of using the fly-shuttle loom. As soon as they have learnt what Mr. Chatterton can teach them, they will, it is hoped, return to their villages and not only benefit themselves by what they have learnt, but will impart their knowledge to other weavers. So also in the case of the tanning industry. We are trying to put the chrome-tanning industry on a proper basis so as to enable tanners of the country to improve their methods of tanning hides here instead of sending them abroad to be tanned there in order that they may get better prices for their hides and skins in the markets of the world. There need therefore be no nervousness or apprehension on the part of merchants or tradesmen in this Presidency in respect of this industrial movement on the part of Government for the betterment of the non-agricultural classes anxious to improve old or to adopt new commercial industries.

The Hon'ble Mr. Krishnan Nayar spoke next and the only remark of his which I think requires notice by me is in regard to what the Honourable Member said about the assessment on seed-beds in Malabar. Having referred to the taking off of this assessment by Government, he somewhat dogmatically asserted that this assessment "should never have been imposed." On that point it is necessary to correct a misapprehension not only in the mind of the Honourable Member but also in the minds of other people in Malabar. As the Honourable Member is perfectly well aware the settlement in Malabar had for its fundamental principle the assessment on occupation, as in the rest of the Presidency, instead of on cultivation only. The proclamation issued in connection with the Malabar settlement declared that "rates of assessment shall be fixed for all cultivable lands but shall be levied only on such lands as now are or may hereafter be brought under occupation." Lands in Malabar are for the most part the private property of the people, and the assessment on waste lands is not levied until the lands become occupied. In other parts of the Presidency the State is for the most part the owner of the land; but in Malabar, with the exception of certain lands the janmam property of Government by purchase, escheat, etc., the presumption is that lands are private janmam property. Dry lands occupied for "fugitive cultivation", *i.e.*,

cultivation not continued year by year, are charged only in the years when they are cultivated. This was the sole exception to the rule regarding the charge of assessment being made on occupation. The regular raising of seed-beds was of course not "fugitive cultivation". The whole question was whether seed-beds were "occupied" or "unoccupied" lands. There cannot be the slightest doubt than when a man carves out of his waste land round about his *paramba* a nursery bed and plants seedlings therein he "occupies" it and very often he fences it too to emphasize his occupation and to protect his seedlings. The Honourable Member therefore went too far when he said that the assessment "ought never to have been imposed". It was rightly imposed in strict accordance with the orders of Government and according to the fundamental principles regarding occupation which are enforced at our settlements. Seed-beds are invariably taxed and very properly so as the lands on which they are raised are certainly occupied. Frequently seedlings are raised on large tracts for the express purpose of being sold, and persons who raise seedlings in deltaic tracts such as exist in Godavari, Kistna and Tanjore, make considerable profit by selling them. In Malabar that practice of selling seedlings, however, does not obtain. Enquiries showed that in Malabar seedlings are raised only by janmis and their tenants for the cultivation of their own lands and, therefore, the Government were pleased, as a matter of grace and concession, to rule that "during the currency of the present settlement no assessment will be levied on private jammam lands in Malabar which has been classed at the settlement as 'unoccupied dry' and are used solely for the purpose of raising seedlings to be eventually transplanted and brought to maturity elsewhere". The Government were, however, careful to say: "This concession is made in view of the special method that has been adopted in settling 'unoccupied dry' lands in Malabar and is liable to be revoked at the next settlement." I draw attention to this particular subject for fear that the Honourable Member's remark may be misunderstood outside this Council chamber. It should be distinctly understood that this special concession was made by Government for a particular reason which applied to Malabar, and it is not intended that it should have any application to any other district, whilst in Malabar itself it is liable to be revoked at the next settlement. The Honourable Member then suggested—what we all desire—that numbers of Government agricultural experimental farms should be established all over the Presidency. He suggested that there should be one for each district. I hope that, in course of a short time, there will certainly be one such farm in every agricultural tract in the Presidency and very likely many more in the more distant future. The Honourable Member must however be aware that we have to proceed somewhat slowly simply for want of the requisite trained establishment. These agricultural establishments we cannot create in a moment. We have to train men to run the farms and before we can secure a sufficiency of trained men for the purpose we have to get experts from elsewhere to train them. Unfortunately, we have hitherto been greatly handicapped in this matter; but from the memorandum which the Honourable Member in charge of the Budget has placed before us, it will be seen that provision has been made in the current year to meet that want to some extent and certainly it will be no fault of ours, provided we can secure our experts, if a move in the direction in which the Honourable Member wishes us to move is not made. At present, we have nine farms in eight districts and no doubt in the not distant future there will be many more. It was our hope to start two new farms every year. We have already started one new farm this year and we shall probably start another before its close, provided the necessary staff is forthcoming.

Your Excellency, the only other matter to which I will refer is connected with

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the rules recently issued by Government regarding the suspension and remission of land revenue in seasons of very exceptional distress and calamities, about which the Hon'ble Mr. Govindaraghava Aiyar made some remarks. I think the Honourable Member has not quite grasped the reasons for the differentiation to which he referred yesterday. The rules issued by Government go a great deal further than the rules which hitherto obtained and were contained in Board's Standing Order No. 14. Those rules related chiefly to the remission of assessment and not so much to suspension. In the criticism which the Honourable Member addressed to us yesterday touching the scale of remission I think he overlooked the following facts. In this Presidency

the normal crop is taken to be one of 12 annas and the scale prescribed in the Board's Standing Order No. 14 provides for the grant of remissions to the extent of from twenty-five to fifty per cent. for yields of between one-third and one-half, from fifty to seventy-five per cent. for yields of between one-sixth and one-third and from seventy-five to one hundred per cent. for yields of one-sixth and less. These rules now extend also to the case of suspension and the old scale has been found to be sufficiently elastic and has for many years worked satisfactorily. I do not think, therefore, that there is any valid reason to complain of want of liberality in regard to them. The Honourable Member did not seem to understand the rules in regard to "mamul waste" or why mamul *wet* waste should be treated differently from mamul *dry* waste lands. "Mamul waste" is defined as "occupied land which is not cultivated regularly in a normal year and which would presumably have been left uncultivated even if the season had been a normal one". In regard to the assessments on both wet and dry lands, the item allowed for under the head of "vicissitudes of season" should be remembered. In arriving at settlement rates, allowances are always made for what is called "vicissitudes of season," and those rates are ordinarily imposed whether the season be good or bad. Even when seasons are good, equally when they are not bad enough to justify "remission", the same allowance is made. It stands to reason that in all the good years the ryot gains considerably by this allowance. Happily every season is not bad; and there are more good seasons than bad; so in the long run, say in the course of 30 years, the ryot gains more by the allowance enjoyed in good years than Government gain by what they would otherwise lose in bad years. Wet lands are not usually left waste to any extent, except for very good reason. The best reason of all is that there is no water. In as much as land registered as "wet" is entitled to the water that Government can supply during the cultivation season, the very fact of its being "waste" raises the presumption that it would have been cultivated but for the fact that there was no water. But there are of course other cases in which true "mamul wastes" occur in the case of even wet lands as Honourable Members know very well; but still in seasons of exceptional distress and calamity to which these rules refer the Government thought it desirable that in regard to "mamul wet waste" it would be desirable to permit of their inclusion in the concessions that might be recommended. The rule is as follows:—"The District Collector when framing proposals for granting remission under clauses (i) or (ii) of this paragraph may include wet mamul waste in the tract for which relief is proposed, provided that the land could not in any case have been cultivated owing to want of water and provided that his reasons for thinking that the holders of such land require special relief are at the same time fully explained." Another reason which might also be adduced for the differentiation is that rates on wet lands are usually much higher than those on dry. When we come to the question of the scale on which remission can be granted on dry lands, the general rule is that ordinarily mamul waste dry lands should not be included in the concession. That is what the Honourable Member thought was a little unfair and invidious. But I think the Honourable Member will on reflection see that there is reason for the distinction. It is well known that many a ryot has mamul waste *dry* land frequently included in his puttah much oftener than mamul wet waste land. Whether he cultivates it or not he goes on paying the taxes on his dry land which he holds very often simply to keep other people from getting it. That may perhaps be a selfish reason, but at any rate it is quite an intelligible one. He is quite willing to pay Government for the luxury of holding more land than he cares to cultivate and it is no concern of Government whether he cultivates it or not. At the same time there is obviously no particular reason why such mamul waste dry land, that is, "occupied land which is not cultivated regularly in a normal year and which would presumably have been left uncultivated even if the season had been a normal one", should be given remission.

Your Excellency, there is nothing more for me to say in regard to the observations that have been made by Honourable Members. I should be wanting in courtesy to the Honourable Member to whom I last referred, if before resuming my seat I did not thank him for the kindly and appreciative words that he was pleased to make use of concerning myself and the Agricultural department. In thanking him for his stimulating appreciation of my work, I should like to embrace in his remarks all those in the department as well as all those outside it with whom I am associated in the great work, which we are endeavouring to carry out. No one is more conscious

than ourselves of how little we have yet done or been able to do or how enormous is the amount of work which remains to be done. We are all in earnest, however, in doing what little we can in the directions in which we are all anxious that the development of this great country should proceed.

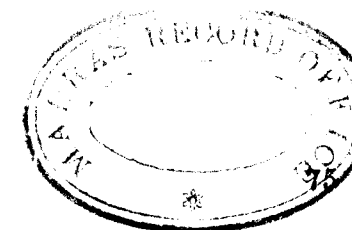
The Hon'ble Mr. J. Twigg :—Your Excellency, the Hon'ble Mr. Bradley has replied fully to the remarks made by the Honourable Members in regard to the Salt and Abkari department which is emphatically his department although for the moment I find myself in charge of it. There is nothing left for me except to say a few words with regard to the income-tax.

The point the Honourable Members referred to is this: In 1903-1904, the year in which classes I and II—Rs. 500 to Rs. 750 and Rs. 750 to Rs. 1,000—were exempted, the large increase in the number of assesseees in class III, which thus became the lowest class, attracted attention and was believed to indicate that persons formerly taxed in the two lower classes had been wrongly raised to the higher class simply because they would otherwise have escaped altogether. A very careful enquiry was made into the matter, case by case, which was not completed at the time of the last budget debate. The orders of Government on the report were passed in September 1905.

First I must correct a possible source of error. I find that in reply to a question on the 27th January 1905, it was stated that the number of assesseees in class III, Rs. 1,000—1,250, was 10,196 in 1902-1903 and 18,973 in 1903-1904. Without explanation these are rather startling figures, and as I am not sure whether some of the Honourable Members at least may not be relying on those figures and be under the impression that this increase represents 8,741 possible victims of excessive assessment, it is necessary to explain that the above figures include not only assesseees under part IV (other sources of income) with which we are alone concerned, but also under Part I (salaries, gratuities, etc.) and Part II (profits of companies). No less than 7,034 of the increase is accounted for under parts I and II, and the actual increase with which we have to deal is only 1,743, the difference between 8,489 and 10,232. The report of the enquiry shows that out of 45,492 assesseees in the lowest two classes in 1902-1903, 3,321 were raised to class III in 1903-1904. Of these 2,161, or 65 per cent., put in objection petitions and 617 obtained relief either on objection or in revision, so that the number finally assessed was 2,704.

I do not think the figures indicate anything seriously or generally wrong if examined carefully. It is not as if 2,704 persons from the exempted classes had been taken up and dropped bodily into class III, other classes remaining the same. The classes are always in movement. We have no information enabling us to trace the ordinary movements of old assesseees within the lower classes, but the figure afforded by the recent enquiry shows that it must be very large.

It will be seen that in spite of the promotion of 2,704 assesseees from the two lower classes, class III showed an increase of only 1,743, so that it must have lost at least 961 of its old members. Seeing what a state of flux this indicates, is it altogether surprising that when we find a movement of 961 out of a total of 8,489 forming class III in 1902-1903, we should find a much greater proportionate movement among the 45,492 who formed the two lower classes, out of which 2,704 may well represent cases of movement upwards either one or two steps. The lower you go the more impossible is it to fix assessments accurately and the more one has to depend on personal local enquiry rather than on accounts and witnesses, and, therefore, I would plead for a larger measure of faith in the chief explanation given for the increase, viz., that it is the result of more careful enquiries made possible by the enormous reduction of the number of assesseees and consequently of work. The larger number of assesseees in classes I and II could be dismissed at once, but a closer enquiry into the cases of all who were suspected to be under-assessed would be sure to result in large enhancement. As I have shown, 961 fresh assesseees would be required in any case to repair the wastage in class III and that the special enquiries should raise the number to 2,704 is not under the circumstances astonishing. As a result of practically a second hearing in revision of the cases, of the 2,704, Collectors found that the assessments could not be justified in 159 cases only, and of these 94 cases were supplied by four taluks. Even as regards these 159 cases, I would suggest that in many of them the assessments were not improbably better than the recorded grounds,



by which of course the scrutinising officers had to be guided, for an officer may make such personal enquiries as to satisfy himself absolutely, and yet not leave enough on record of his sources of information to satisfy his superior. It is a kind of negligence no doubt, and has, I believe, led to a considerable number of cases failing to pass the test.

On the whole the enquiry showed that assessments as a rule were carefully made. Some mistakes were discovered, but they were neither general nor, all things considered, numerous, and steps were taken to correct them. The effect of the orders issued may be seen from the fact that in 1904-1905 while there was a considerable increase in classes IV, V and VI the number of the assesseees in class III fell. There can, I submit, be no possible reason for appointing a special officer to deal with the assessments as suggested by an Honourable Member.

The Hon'ble R. V. SRINIVASA AIYAR, Diwan Bahadur :—I should like to say a few words with reference to the observations made by the Hon'ble Mr. K. R. Guruswami Aiyar, touching the Registration department. While urging the desirability of transferring from the village officers their civil and magisterial duties to a better class of officers already in Government employ, the Honourable Member suggests that those duties may well be transferred to Sub-Registrars; and as this would entail additional work, the number of such officers may be increased. I need hardly remark that to increase the number of Sub-Registrars in view to render it possible for them to deal with this additional work will, in effect, be to create a costly agency for work for which it is the desire of Government to provide a cheap and inexpensive local agency in each village or group of villages. Further, if, as proposed by the Honourable Member, the Sub-Registrars are burdened with civil and magisterial duties, I fear that both registration work and the work in connection with the dispensation of justice will greatly suffer. The latter work will engage more of their attention and registration work will take a less prominent position. This was the case in the early days of the department, and as the rapid advancement of registrations in this province has been due mainly to the employment of special agencies for that work, it will be a retrograde step to adopt the plan proposed by the Honourable Member.

As regards the question of reduction in the scale of fees in respect of documents executed by the poorer classes, the Honourable Member questions the observations made by me last year. What I then stated was that the transactions of the poorer classes of people would generally be confined to documents of value less than Rs. 100 and the fee of Rs. 8 and 12 charged therefor was just sufficient to cover the cost of transcription of these documents and of the valuable stationery used therefor. The Honourable Member observes that notwithstanding that my department is a "store-house of information and figures" he does not see what means I have for testing the resources of those who are parties to documents, and that until I strengthen my position by figures, he would rely on his own experience of country life, which suggests that there are a large number of poor people among those who pay registration fees on documents of a higher value than Rs. 100 and deserve relief from taxation. I fail to see how these remarks of the Honourable Member are to the point. People who enter into transactions of a higher value than Rs. 100 will naturally be assumed to belong to classes somewhat above the poorer classes to whom my observation was confined.

The Hon'ble Mr. G. S. FORBES :—Your Excellency, I have only a few remarks to make. They will be very brief and confined to subjects connected with the Local and Municipal department, Law and Justice and Education. I shall take more or less this order, in replying to the remarks of individual Honourable Members who spoke on these subjects. The first Honourable Member who spoke on the subject of Municipal administration was the Hon'ble Sir V. C. Desika Chariyar. He referred to the difficulties under which the Corporation of Madras was labouring. I think that most of his speech was rather an appeal to Your Excellency and to Your Excellency's Government for a sympathetic appreciation of the difficulties under which the Corporation is well known to be labouring in respect of its finances. As to that I am quite certain that this Government will give, as it has given in the past, the most sympathetic consideration to the claims of the Presidency Corporation. One of the means that he proposes for lightening the burden on the city was concerned with the floating population; he complains that people who come into the town from outside and use the advantages that the town affords do not contribute anything towards those advantages and he says that some method should be devised for taxing them. His idea

is that there should be a terminal tax on every stranger that comes into the city. That is what I understand to be his proposal. But I think the Honourable Member fails to have sufficient regard to the fact that if people come from all parts of the Presidency by train and road to drive a trade in the town or come as purchasers of town commodities, these people do contribute directly to the wealth of the city; they help to make it what it is, and to bring that accession to its resources from which the taxes are paid. Personally, I have no faith in terminal taxes. I have not heard how the Honourable Member proposes to collect them. With regard to those who enter the town by the railway, it may be easy enough to make arrangements with the Railway Companies to collect the tax by a small addition to the railway ticket, and by this a fairly large sum might be raised; but it would be quite unjust to leave out of account all those who come by road, and considering the enormous extent of the perimeter of the city probably not much under 50 miles, it is perfectly impossible or impracticable to levy a terminal tax upon them. This too leaves out of account the corruption that the system would inevitably entail, consequent upon the establishment of numerous chowkies. Another mode suggested for increasing the revenue is to have a town duty on liquor imported into the city. That is a matter for the Government of India. I understand that this town duty on liquor would be something different from the present Imperial tax on liquor. But the Government of India are extremely averse from imposing a municipal tax on an article of consumption which has already to bear so heavy an Imperial impost. It is, therefore, useless to apply to the Government of India for permission to levy a municipal tax in addition to the present Imperial duty. I do not know whether that is what the Honourable Member meant.

The Hon'ble Sir V. C. DESIKA CHARIYAR:—I never meant that.

The Hon'ble Mr. G. S. FORBES:—If the Corporation desires to get a larger share of the actual excise on liquor, that is of course a different matter. At present,

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they do receive a certain portion, and whether an application to the Government of India for an increased share will be successful or not, I have no means of judging. I do not know whether the Corporation have applied through this Government to the Government of India for any such concession. I hope the Honourable Member will abandon the idea of the terminal tax as a mode of increasing the finances of the Corporation. I may remind him that the limit of Municipal taxation, under the law as it stands, has not yet been reached; and as admitted in the administration reports of the Corporation there is a great deal more to be done to make existing rates more productive by attending more closely to the incidents of taxation and improving the collections. In these ways the resources of the Corporation could, I believe, be increased far more easily than by the other ways which the Honourable Member has suggested.

The next matter with reference to Municipal or Local administration was touched upon, I think, by the Honourable Member who was recently nominated to this Council by His Excellency on the recommendation of the Southern group of Municipalities. He has represented the grievances of the Tinnevely district in the matter of roads and avenues. As to avenues on abandoned roads, the Honourable Member is, I believe, a member of the District Board of Tinnevely and the proper place to discuss the matter is the Tinnevely District Board itself. The Government have no knowledge of the difference that has risen between the District Board and the Collector, so far as I am aware. The Honourable Member then asks for special concession in respect of the "village roads" in Tinnevely. Tinnevely appears to stand in a peculiar way with reference to the village roads, because apparently more than half the roads maintained by the Board are classed as "village roads". It seems clear, however, from the annual reports that these roads are generally much neglected. The fault appears however to lie with the Local Boards of the district which have been lax in not making larger allotments for these roads. The Government, out of the special grant, allotted, from 1902-1903 up to last year, nearly a lakh of rupees in connection with roads in that district, and for this year it is proposed to grant another Rs. 60,000 out of the special grant made by the Government of India. Another point that he touched upon was with regard to the accumulations of the road-cess. As a matter of fact, the District Board was repeatedly instructed by the Government to invest these large accumulations of money, which were left to lie idle in the treasury, a thing no business-man would have done. If the Board had invested the money in Government paper,

it would have gained three and a half per cent. interest. The Board cannot expect the Government to accede to the Honourable Member's proposal, which is in effect to allow interest on the money thus deposited. The District Board left the money at call and it cannot expect the treasury to contravene all business rules.

On the same subject of communications, I may advert here to the Hon'ble Mr. Hodgson's proposal that the Government should adopt a liberal policy in opening up the planting districts by railways. No one can deny the benefit to agricultural industry of rapid communication; but there are financial limits and competing claims; and I would remind the Honourable Member of the extension of the railway line to Ootacamund as well as of the very large expenditure incurred in recent years on roads in the Yercaud and the Anamalai Hills, mainly designed to open the planting districts. Of course fair consideration will be given to any claims for railway extension. I cannot promise that the planting districts will get more consideration than districts in the plains. After all the Government must have due regard to all claims that are put forward, the circumstances of the people and the features of the district.

On the same subject of roads the Hon'ble Mr. Muttukumaraswami Mudaliyar brought up his old grievance in connection with the road between Saidapet and Poonamallee. Well, I am afraid, the Government must repeat what they have frequently told the Honourable Member that they cannot bind themselves to take over this particular road and to saddle themselves with the duty which properly belongs to the Local Board of maintaining it. I may remind the Honourable Member that within the last two years the District Board has received Rs. 1,10,000 for roads out of the special grant. That invested at (say) 4 per cent. gives Rs. 4,400 a year; and with it the Board might, I presume, maintain ten miles of road at Rs. 440 a mile. However, that is beside the question. I don't think that the District Board can complain of want of liberality, because year after year the Government have assisted the Chingleput District Board with special grants for roads entering the city of Madras.

I now pass to subjects which are dealt with under the head of Law and Justice. The first matter to which I would refer is the remark of the Hon'ble Mr. Yorke in regard to the competition of jail manufactures with private enterprise. To nothing that the Honourable Member said on that subject can the Government, I think, take exception. It is not denied that private industries, in this country especially, may be prejudiced or even ruined by such competition. And the policy of the Government is to confine manufactures in jail primarily to the supply of articles required by public departments. Where an application is made for a steam machinery—and the Government are very chary in sanctioning its use—it must be justified on the ground that it is wanted for turning out such public supplies. If other commodities are manufactured, the rule is that the selling price must be so adjusted as not to bring them into active competition with local or indigenous industries. These are the principles. I am sure that, if any breach of these principles is brought to the notice of the Government, it will be investigated thoroughly. The Hon'ble Mr. Guruswami Aiyar suggested the desirability of the complete separation of habituels from other prisoners. There is nothing new in that; it is an elementary principle of jail administration. Everything possible is being done to keep habituels separate from the rest of the criminals. One difficulty, however, is that of distinguishing habituels from others and in many cases the discovery is not made till after a considerable period has elapsed. After all the question is one of ways and means. With an overflowing treasury it might be possible to build jails specially for the accommodation of habituels. As it is, this Government have gone very far and have spent and are spending enormous sums of money on jail buildings to provide cellular accommodation in all jails, an arrangement which facilitates the separation of prisoners and enables them to be properly dealt with on reformatory principles. As I say it is really a question of ways and means and the principle of keeping habituels apart from other prisoners is thoroughly understood as an elementary principle of jail administration. The same Honourable Member went on to make a suggestion which has been partly dealt with by the Inspector-General of Registration, with regard to the substitution of Sub-Registrars for village munsifs. Now I may say at once that the Government have no sympathy with the proposal to abrogate these tribunals or with any proposal which would diminish their prestige or authority. The village courts discharge a most useful part in the administration, by enabling the rural population to have their petty disputes settled summarily in

their own villages. Between 1899 and the present year the number of cases tried by village courts have ranged from over a hundred thousand to eighty thousand a year, and what the Government are anxious about is to increase still further their popularity. Apart from the considerations which the Inspector-General of Registration has put forward, looking at the question from the point of view of the village courts themselves, I will say that to replace the village munsifs in these courts by Sub-Registrars would destroy these tribunals altogether. The Sub-Registrars would generally be foreigners to the village and unacquainted with local habits and customs, and from their training would be intolerant of what they would be apt to regard as barbarities and would be slaves to technicalities. That is not the attitude in which these petty disputes should be dealt with. The value of the village munsif lies in his acquaintance with the people of the village, their character and their customs. The prestige of his office and the force of public opinion in the village are the main safeguards against the improper discharge of his responsibilities. The popular favour which these tribunals have attained is the best test of their value. If these hundred thousand petty disputes a year could not be disposed of in this way it would mean that some of them would have to go to District Munsifs and swamp their files, while others would be left undisposed of and would be the means of keeping alive faction and disorder among the rural population.

The Hon'ble Mr. Govindaraghava Aiyar has referred to the old question of raising the pay of District Munsifs. As far as I know the High Court have not made any representation that the files of the District Munsifs are generally so heavy as to necessitate an increase. I am not absolutely certain of this; but, as far as I know, they have made no representation on the point. Any representation from the High Court that a District Munsif is wanted in a particular place will always receive the favourable consideration of the Government. The question of pay is of course a different thing. The Hon'ble Mr. Govindaraghava Aiyar also makes a proposal which has been made several times and discussed here and elsewhere that the receipts under public justice are sufficient and should be utilized to meet any increase in the pay of the District Munsifs. If we take any particular presidency or any particular province or any particular part of a province, no doubt it may be the case that fees from justice may appear to be considerably in excess of the expenditure. But the Government of India cannot treat the fees from justice in that particular way; they cannot deal with receipts by water-tight compartments. They take India as a whole, including Burma, and from the Himalayas to Cape Comorin, and on the whole, they have to see what the cost of justice is all round. That is a very efficient reason. Receipts from justice mainly come from court fees and stamps, and, as far as I can see, it would be impracticable to have one court fee in the Madras Presidency, another court fee in the Central Provinces and yet another court fee in Assam and Burma. The Government of India treat India as a whole. It has also been discussed on former occasions—no doubt it is a disputable point—how far the cost of jails is a fair charge against the income from court fees and stamps and other judicial receipts from which the cost of maintaining civil courts and the magistracy is met. With regard to the increase of pay to Sub-Magistrates, I quite agree that very many Sub-Magistrates do require their pay to be increased. That is again a financial question—one of ways and means. Then the same Honourable Member and the Hon'ble Mr. Guruswami Aiyar referred to the question of copyists. That also was brought forward on many former occasions. I am not quite sure why this extraordinary sympathy should be shown for copyists. After all, the question is one, in effect, between piece-work and

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work by a regular pensionable department. It is much cheaper and just as effective to get the work done by piece-work. Nor do we require men of high education for the work. The work is really mechanical work. Another consideration is that not being in the regular service and working by piece they can be dispensed with, if their number is larger than the amount of work to be done justifies. The picture of old age and blindness is highly coloured; but apart from that exaggerated picture are men who can spend their whole lives in mechanical drudgery entitled to very deep sympathy? If a man with even the education necessary for such work can be content to toil on all his days at it and lacks the energy to rise out of so narrow a groove, why should the rate-payers accord him special consideration in his old age? The same argument would apply to a great many others than copyists.

Turning to Police, the Hon'ble Mr. Muttukumaraswami Mudaliyar fears that in the rearrangement of police stations sufficient consideration may not be shown to the criminal character of the community and hopes that the reorganisation may not be done on purely symmetrical principles. I can assure the Honourable Member that the question of the nature of the country and the criminal character of the people are points to which due regard is being had in the redistribution schemes which have been sent up by the Inspector-General of Police. Schemes have been received for most of the districts, but are more or less tentative for each, so that if, in course of time and on further consideration, it is seen that police stations are required in certain localities on account of the specially criminal character of the population, a readjustment can be easily made.

Then there is the old stock question of payments to assessors and jurors. I do not know how many times this question has come up. Last year or the year before the Government obtained the opinion of the High Court on the question. I do not know whether the opinion of the High Court has been mentioned before in this Council. At any rate on this question the High Court expressed itself strongly opposed "to granting any allowance to jurors and assessors, the chief objection being that, should they receive any money payment from Government for their services, all "faith in their independence would be gone". They went on to say "popularly it "would be considered they were paid servants of the crown—just like police—to "secure convictions. Nothing should be done that would tend to shake public "confidence in our jury and assessor system. Most of the gentlemen on the panel "up-country are men of position, or substance or both, and it would be a waste of "money to provide a few rupees' batta for them when they attend court, for it would "never go into their pocket. To give them large fees worthy of their acceptance "would be prohibitive from a financial point of view. Such men as would take a few "rupees might become as Mr. Justice Kernan once pointed out a class of professionals. "Surely it is not too much to expect from our influential men in the mufassal a few "days' gratuitous service in the year in the cause of the administration of criminal "justice. Sessions are always held at head-quarter stations and those jurors who "come in from outside can, or do, combine a little business or pleasure of their own "with the duty to the State they are called upon to perform". The Government agreed with the High Court in considering that the payment to jurors and assessors was in the circumstances not a desirable thing; and the question has rested there and it is not likely to be re-opened again.

The Hon'ble Mr. Krishnan Nayar also referred to the great arrears in the High Court and asked whether the Government were doing anything in the matter by the appointment of additional Judges or otherwise to have these arrears cleared off. All that I can say is that a communication was received from the High Court so recently as in January last and that communication is under the consideration of Government.

The last point on which I have some remarks to offer is education. The Hon'ble Dr. Bourne has already spoken on most of the questions raised by Honourable Members. The Hon'ble Mr. Muttukumaraswami Mudaliyar and the Hon'ble Mr. Govindaraghava Aiyar referred to the need for more trained teachers and for better pay. The Hon'ble Dr. Bourne has explained the position of Government in these respects. The Government are quite alive to the need of more trained men, but the fact is that it is quite impossible to get a sufficient number of trained men for primary schools and that a degree of efficiency less than what is to be expected from a trained man must be accepted if primary schools are to be kept open. It is more important that these primary schools should be kept open with men with less than the minimum required than that they should be closed for want of trained men. The Government have been constantly insisting in almost every annual report upon the necessity of having trained men. But if trained men cannot be had we must accept a smaller degree of efficiency. A trained teacher, however, gets a higher grant and there is no doubt that trained teachers are coming in in larger numbers, and, under Dr. Bourne's administration, with the opening of more training schools, I have no doubt that, in a very few years, important improvements may be expected.

With reference to increasing their pay the Government have been entirely in accord with the Hon'ble Dr. Bourne and so far as means allowed they have given effect to all his proposals to increase the pay. But it is fully recognised that the pay given to

them is inadequate for any teacher worth the name. Again it is a matter of money. On the large question of compulsory education which was raised by the Hon'ble Mr. Sivaswami Aiyar, the Hon'ble Dr. Bourne has made some pertinent remarks. It is, of course, a far-reaching policy and it is impossible to discuss it here now. With reference to the Hon'ble Mr. Sivaswami Aiyar's suggestion that an experiment should be tried, I would like to say this: it would be quite impossible for Government to start an experiment unless they were quite certain that if the experiment was successful it could be extended all over the Presidency. We cannot start an experiment of that sort and then withdraw from it afterwards; we must be prepared to go on. The difficulties besetting the question of compulsory education are of the most serious kind and would require a very great amount of consideration.

The Hon'ble Mr. Narasimheswara Sarma has asked why the Government of India have not given a special grant for technical education as they have done to other Presidencies or Provinces. The Government of India have given no explanation; but I presume that the reason is that we are so far ahead in the matter of technical schools, technical scholarships and technical examinations that they thought it desirable to give this special assistance to other Provinces in the meantime. I do not think that in any other Province in India they have got these Government technical examinations to the same extent as we have here. A very large number of pupils come up for these examinations and pass them; and this has been going on for a good many years now.

With reference to what the Hon'ble Mr. Sivaswami Aiyar said about the technical scholarship offered by this Government of £150 to be held in Europe and the necessity of the Government's publishing some information as to the practical knowledge which is to be expected from the candidates for that scholarship, I may say that the Honourable Member brought the matter privately to the notice of the Government a short time ago; information is being gathered and as soon as it is gathered steps will be taken to make it public. Of course the scholarship advertised for chemical industries and tanning is intended only for this year, but next year if no one comes forward for these particular subjects the Government may divert it to other subjects. Lastly, there is the question of University education. I presume this means higher education. I would just like to say one or two words with reference to what the Hon'ble Nawab Muhammad Raza Khan said in regard to higher education. I hope that either the Honourable Member's experience has been unfortunate or that he has misread the character of those with whom he came in contact. At any rate I don't think the Honourable Member can expect the Government to sympathise with what he has stated as the results of higher education. The very fact that large grants have been made for University education by both the Government of India and this Government shows that they do not regard higher education in this light. They have certain duties towards higher education. Of course, it is a different question as to what extent higher education should be supported by the State and how far it should be left to private enterprise. That is an entirely different question from the question of the results of higher education. The Government have made no reflection on the results of higher education. The only controversy, so far, has been how far higher education should receive assistance from the State. That is quite a different question. Some think that it should get much more assistance, while others think it should get less. There is no sign of the Government's changing the policy which they have so far adopted. They have till now given very large assistance to higher education and will doubtless continue to do so for many years. But there will always be that controversy as to what extent higher education should be supported by the State—where the margin should be drawn and what allotment should be made from the rate-payers' money for the purpose. It is recognised that primary education has the first claim. Every Honourable Member here is satisfied that primary education is the first thing to be provided in this country. Then there is the matter of funds. After the claims of primary education are satisfied, the question is how much can be allotted for higher education in justice to all other administrative claims.

The Hon'ble Mr. Sivaswami Aiyar referred to the grant made by the Government of India for University and Collegiate education. The lapse of the provision last year was due partly to the failure of the India Office to incur fully the estimated

expenditure in the year. Certain educational requisites were ordered, but these were not supplied in full and therefore the grant lapsed. Instructions have been issued to the Director of Public Instruction to submit proposals with the view of utilising the special grant which has been made by the Government of India. As a matter of account, as the schemes are not ready, the bulk of the grants has gone into the general balances. But the Hon'ble Mr. Sivaswami Aiyar need not be afraid that any portion of the money granted by the Government of India for University and Collegiate education will be kept back. Though it has not been put into a separate account and though it merges at present in the general balance, it will be given back when required. Very likely the University may spend a portion of it on the endowment of Professorships. I think the Honourable Member may rest assured that the whole of the grants will be made available for purposes for which they were designed. I think these are all the remarks that I have to make.

The Hon'ble Mr. G. STOKES:—Your Excellency, last year the Hon'ble Sir James Thomson whose mantle has since fallen upon me plaintively remarked that the Honourable Members of the Council had criticised everything in heaven and earth except the budget and himself. I desire to repeat that remark but without complaint. I am extremely glad to find that Honourable Members have gone for every body else except myself and the budget. The result of that, Sir, is that there is practically nothing left for me to say. The Honourable Members of the Board of Revenue who are in charge of the major portion of the Revenue department have each in his place replied to the criticisms which refer to his department and they have left me as Member of the Government practically nothing to say except to make one assurance which is this. The Hon'ble Mr. Guruswami Aiyar after an eloquent appeal, in connection with the Tinnevely Settlement, expressed the hope that Government would give that settlement a fair and sympathetic consideration. Speaking from my place as a Member of the Government, I desire most emphatically and honestly to assure him that Government desires nothing else and that it will, to the very utmost of its power, give such a very important matter as the settlement of Tinnevely, the very fairest and the most sympathetic consideration of which it is capable. Yesterday in introducing the budget, having had now some years' experience of the Legislative Council, I thought I would put in a caveat as to what a large increase of expenditure on recurring establishment meant. But I hope my words will produce some effect next year, for, at any rate, it is perfectly certain they have not produced any this year. The way in which increases in expenditure which mean not lakhs or anything of that kind, but crores of rupees were suggested simply took away my breath. The Government of India thinks in crores of rupees; we think perhaps in hundreds of rupees, sometimes thousands and on rare occasions get as far as a lakh. But, of course, such proposals cannot be seriously considered, because speaking from the financial point of view, speaking from the point of view specially of provincial finances, such schemes are absolutely hopeless. The next point on which I should be glad to say a few words and which does really appertain to the Financial Statement is the remission of the village cess. I think I may usefully on this subject point out or rather call attention to the historical aspect of the matter. In the beginning of the last century, the village servant was remunerated in two ways; he was remunerated by Government for Government service by inams, and he was remunerated for village service by the villagers by meras or fees. I am not prepared to say from which of the two sources village officers have derived the most advantage, but both sources certainly contributed very largely to the maintenance of the village officers. Such a state of things, of course, led to grave abuses. The village officer who discharged the duties of his office was rarely or very seldom in possession of the emoluments of his office and the

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power of levying fees gave the village officers a reasonable excuse for levying all sorts of exactions. It was early recognised, therefore, that, as a matter of administration, this state of affairs must be put an end to and the obvious way of doing so was to remunerate the village officers by salaries, by money payments. When it was determined to do so the first step was to enfranchise the village service inams. These inams have been enfranchised and the quit-rents which have been imposed upon them have been taken as the nucleus of the fund, for the payment of salaries to village officers. At the same time, the meras were absolutely forbidden and you will find in the Village Service Act that there is an express provision that, after the coming into force of that Act, no fees of any kind should be levied by the

village officer and there are penalties prescribed. The result of its origin is found in the curious constitution of the ryotwari village service cess. We find that the cess which represents what the village officers realised by *meras* is supplemented by an equal sum from Government which represents the quit-rents for payment of salaries of village officers and the historical position is the explanation of that peculiar formation of the ryotwari village service fund which we find to-day. The result has been that Government have remitted only the portion that is levied by the cess, namely, the original fees paid by the villagers. That is all that they can remit to the villagers. They have taken over the whole cost of the village service establishment and have remitted the cess. Now that the question has been raised, I may say that this has been possible in the case of ryotwari village service, because the transition period—that is to say, the transition from what I may call the *inam* system to the money system—is practically complete in regard to the village service cess; but it is not absolutely complete because a revised village establishment has yet, I believe, to be introduced or appointed in the greater part of South Canara district. But it is practically complete and it is possible to apply to that portion of the ryotwari village service cess the abolition of the cess. But, Sir, with regard to the zamindari village service cess about which the Hon'ble Mr. Muttukumaraswami Mudaliyar spoke, we are now where we were with regard to the ryotwari cess at the beginning of the century. The very first step towards the improvement of village administration has not been taken with regard to that class of village officer. What is being done at the present moment is to enfranchise the village service *inams* in proprietary estates; when that is done it will be possible to impose a cess to take the place of *meras*; and the next step will be to pay the village officers' salaries—exactly what we have done in the case of ryotwari villages. But that operation it will at once be seen is an extensive operation and is only practically in its inception now. We have carried it out in a considerable number of estates, but in the next few years—the cess is now very small—there will undoubtedly be a very large increase in the proprietary village service cess receipts. Whether the Government of India will then go further and relieve the ryots of that burden is a point on which I can offer no opinion. But it is the difference in the progress made as a matter of administration between the two funds which renders it impossible for the Government of India to remit the proprietary village service cess.

The last point with which I have to deal is the complaint made that the Government of India, while relieving local funds of all the charges in connection with controlling the establishments elsewhere and laying down broad principles in the budget for relieving local funds of all charges in connection with such establishments, have not given us any relief in Madras. I think it only fair that I should explain that if we come to an examination of the charges in Madras which are made for what we may call controlling establishments, we will find that very many of the items are perfectly fair charges upon local funds. They are contributions to Provincial funds made largely for the mere convenience of account, but they are paid for purely local fund services. I do not know what the nature of the charges is in the other Presidencies and I have no information in regard to the point. But in regard to our charges an examination of the items will show that many of them, as I said, are for purely local fund services. For example, the very first item that I find in this list is the pay of the local fund establishment in Collectors' offices. That is a purely local fund service to audit the local fund accounts and it is recognised everywhere as the proper charge on local funds. The second item is the pay of the Taluk local fund gumastahs in Gódvári, Tanjore and Tinnevely, and this again is a purely local fund service. And so on, there is a long list; but they are all practically of the same nature with perhaps one or two items which are questionable. I mention all these facts, because it is only fair to the Supreme Government that this fact should be stated. There is no other point to which it is necessary for me to refer. I can only thank the Members of the Council for the favourable reception which—I won't say my budget—but the budget has met with.

His Excellency the PRESIDENT:—Honourable Members of the Legislative Council,
2-10 P.M. I now beg to declare that this Council is adjourned *sine die*.

H. D. TAYLOR,
Ag. Secretary to Government, Legislative Dept.

ANNEXURE.

MEMORANDUM TO ACCOMPANY THE FINANCIAL STATEMENT OF
THE GOVERNMENT OF MADRAS FOR THE YEAR 1906-1907.

The transactions with which this memorandum deals are those which, under the Provincial settlement, have been placed under the control of this Government. Appendix A exhibits the actuals under Provincial funds for 1904-1905, the budget and revised estimates for 1905-1906 and the budget estimates for 1906-1907.

Unless otherwise stated amounts are expressed throughout this memorandum in lakhs of rupees.

I.—Accounts, 1904-1905.

A complete review of the transactions of the year has already been published in the Accountant-General's appropriation report recorded in the proceedings of Government, No. 208, Financial, dated the 15th March 1906, which have been placed on the Editors' table.

II.—Revised Estimate, 1905-1906.

The year 1905-1906 opened with a balance of 81.10 against 76.28 anticipated when the budget estimates were framed.

The revenue which was placed originally at 407.62 is expected to be better by 10.19, while the expenditure which was estimated at 437.89 will, it is expected, show a fall of 20.79. The effect of these variations is that the deficit of 30.27 will be converted into a surplus of .71, and the closing balance, which will also be the opening balance of 1906-1907, will be raised from 46.01 to 81.81.

The variations between the budget estimate and the revised estimate are explained in section III of this memorandum. The principal of these are noticed below.

Revenue.—The increase is accounted for by additional assignments to the extent of 9.11 which have been made from Imperial funds during the course of the year; 5 being for tank restoration works, 1.50 for the expansion of the agricultural and veterinary departments, 1.05 for University and Collegiate education, 1.42 representing the compensation to Provincial funds for the additional expenditure resulting from the reclassification of the minor heads comprised in the major head 2. ASSIGNMENTS AND COMPENSATIONS, and .14 a compensation for the additional charges involved in the provincialization of the cost of the outside audit establishment of the Accountant-General's office.

In the ordinary revenue heads the largest decrease (4.85 Provincial share) occurs under LAND REVENUE collections.

Increases are anticipated of 2.40 under STAMPS, 1.87 under EXCISE and 1.95 under CONTRIBUTIONS FROM LOCAL TO PROVINCIAL. The increases under the first and second heads are due to the general growth of the revenue under those heads, while the rise under the third head has been caused by the refund from the Proprietary Estates Village Service fund of a portion of the cost of enfranchisement operations debited to Provincial funds in previous years.

Expenditure.—The fall of 20.79 on the expenditure side is explained by the non-utilization of all but a small portion of 15 under 33. FAMINE RELIEF and of a major portion of the lump provision of 10 under 20. POLICE for reorganization schemes. Famine was not declared during the year and the only expenditure under that head has been the cost of the poor houses opened in the Chingleput district and outlay on the replenishment of the stock of famine tools. Although the police reorganization schemes are at present in a forward state it has not been practicable to incur any large expenditure on them.

A nominal saving of 6.46 under 22. EDUCATION is explained by a corresponding rise under CONTRIBUTIONS TO LOCAL, this transaction representing the transfer to the Local section of the estimates through the head CONTRIBUTIONS of the provision of 6 for primary education which was entered in the budget estimate under 22. EDUCATION.

A lapse of 5.20 under 45. CIVIL WORKS is almost counterbalanced by the excess of 5.16 under 43. MINOR WORKS AND NAVIGATION. Of this excess a sum of 2 approximately has been met from the special assignment for tank restoration works referred to above.

An increase of 1.35 under 2. ASSIGNMENTS AND COMPENSATIONS is explained by the reclassification of which mention has already been made.

The other principal excesses of 1.08 under 18. GENERAL ADMINISTRATION and .84 under 19-B. JAILS are explained in detail in the next section.

III.—Budget Estimate, 1906-1907.

The year 1906-1907 is expected to open with a balance of 81.81. The receipts are estimated at 478.10 and the expenditure at 491.01, leaving a closing balance of 68.90 as shown in the following statement:—

	Revised estimate, 1905-1906.	Budget estimate, 1906-1907.
Opening balance	81.10	81.81
Receipts	417.81	478.10
Expenditure	417.10	491.01
Surplus (+) or Deficit (—)	+ .71	— 12.91
Closing balance	81.81	68.90

REFUNDS AND DRAWBACKS *—1.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Land Revenue	.22	.35	.22	.22	.18	.14
Stamps	.55	.60	.55	.55	.75	.88
Excise	.05	.03	.05	.04	.03	.04
Assessed taxes	.06	.07	.05	.06	.11	.10
Forest	.04	.04	.05	.04	.12	.10
Registration	.04	.03	.04	.03	.02	.02
Total	.96	1.12	.96	.94	1.21	1.28

* Drawbacks occur under Customs only and are wholly Imperial.

The amounts shown above represent the debits to Provincial funds of the expenditure under REFUNDS in proportion to the Provincial shares of the revenues under the respective heads in connection with which refunds are made. These shares have altered with the introduction of the present Provincial Settlement in 1904-1905, and this fact accounts partly for the variations in the figures.

The charges are of a fluctuating nature and are not subject to any departmental control.

The increase in the revised estimate under LAND REVENUE has arisen mainly in consequence of a recent decision in regard to the Kotapad Pargana which necessitated the refund to Maharaja Sri Vikrama Deo of Jeypore of a portion of the revenues collected from him in previous years.

ASSIGNMENTS AND COMPENSATIONS—2.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts, 1904-1905.
Inamdars and other Guarantees	.12	.13	.17	.07
Pensions in lieu of resumed Lands	2.00	2.42	2.60	2.00
Malikana	2.78	2.75	2.78	2.82
Miscellaneous Land Revenue Compensations	.05	.05	.05	.05
Excise Compensation	.08	.07	.07	.10
Total	5.03	5.42	5.67	5.04
Imperial share—Three-fourths	3.77	4.07	5.67	5.04
Provincial share—One-fourth	1.26	1.35	..	..

It has been decided that this head, which was formerly wholly Imperial, should with effect from the 1st April 1905 be treated as a divided head, the minor heads of expenditure being treated as wholly Imperial, as wholly Provincial or as divided according to the classification of the corresponding heads of revenue. The additional expenditure thrown on Provincial funds in consequence of this re-classification has been estimated at 1.42 and a compensating addition has been made to the fixed assignment from Imperial to Provincial.

I. LAND REVENUE—3.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
<i>Shared.</i>						
Revenue—						
Ordinary revenue	616.49	584.25	604.20	555.74	577.12	582.56
Sale of Government estates	..	..	..	..	..	..
Sale-proceeds of waste lands and redemption of land-tax	.07	.25	.05	.31	.18	.43
Miscellaneous	.52	1.30	.94	1.17	1.28	1.01
Total	617.08	585.80	605.19	557.22	578.58	584.00
Provincial share (one-fourth)	154.27	146.45	151.30	139.36	144.64	146.00
Adjustments	155.59	105.86	96.75	66.90	95.14	42.81
Total	309.86	252.31	248.05	206.20	239.78	188.81
<i>Provincial.</i>						
Expenditure—						
Charges of District Administration	43.69	43.68	43.31	42.83	42.07	41.55
Survey and Settlement	9.97	9.67	9.93	9.30	8.67	7.89
Land Records and Agriculture	5.67	5.88	6.33	5.01	4.29	3.88
Inam Commissioner	1.07	1.07	1.03	.97	.63	.28
Ryotwari Village Service Establishment	52.45	..	..	..	..	..
Total	112.85	60.30	60.60	58.11	55.66	53.60

Revenue—LAND REVENUE PROPER.—When the estimates for 1905-1906 were framed it was expected that the receipts for 1904-1905 under ORDINARY REVENUE would amount to 539.15 against a budget estimate of 594.33, the fall being due to an anticipated increase in season remissions, the postponement of collections and a decrease in the demand for water-rate and second-crop charge. The actual receipts of 1904-1905 however showed an improvement of 16.59 over the revised estimate which is attributable mainly to the fact that season remissions were less than was originally anticipated and to greater promptitude in the realization of the settled demand

FINANCIAL STATEMENT.

The balance outstanding at the end of the year 1904-1905, as calculated at the time of the framing of the budget for 1905-1906, was thus reduced.

The fall in the revised estimate for 1905-1906 as compared with the budget estimate is due principally to this smaller balance and partly to an anticipated increase in season remissions.

The increase in the budget estimate for 1906-1907 arises from the decision of the Government of India to abolish the Ryotwari Village Service cess with effect from the 1st April 1906 and the consequent absence of the deduction formerly made from the gross land revenue collections of the Government contribution to the Village Service fund. The budget estimate for 1906-1907 also contemplates the introduction of resettlement rates in portions of the Salem, Kurnool, Tinnevely, Nellore and Cuddapah districts. This increase will be counterbalanced partly by a smaller opening balance.

ADJUSTMENTS.—The following statement shows the details of the adjustments between Imperial and Provincial funds:—

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts, 1904-1905.
<i>Imperial to Provincial.</i>				
(1) Fixed adjustment under the Provincial Settlement	59.66	59.66	59.66	59.66
(2) Grant to the Madras Port Trust	6.74	7.00	7.00	6.26
(3) Sale proceeds of stationery supplied to municipalities, etc. ..	.09	.09	.09	.09
(4) Sale and distribution of cotton seed	..	..	..	.05
(5) Additional assignment in consequence of the provincialization of the cost of the outside audit establishment of the Accountant-General's office, Madras ..	.14	.14	..	.14
(6) Additional assignment in consequence of the re-arrangement of expenditure under 2. ASSIGNMENTS AND COMPENSATIONS between Imperial and Provincial	1.42	1.42	..	..
(7) For Police reorganization	10.00	10.00	10.00	..
(8) For additional Police reforms	4.50	..	..	..
(9) For Colleges	.80	.80	..	..
(10) " Primary Education	6.00	6.00	6.00	..
(11) " Grants-in-aid of District Boards	14.00	14.00	14.00	..
(12) " of University	.25	.25	..	.70
(13) " Agricultural and Veterinary development	3.00	1.50	..	..
(14) Tank Restoration works	..	5.00	..	..
(15) Assignment in consequence of the abolition of the Ryotwari Village Service cess	49.00	..	..	..
Total additions to Provincial	155.60	105.86	96.75	66.90
<i>Provincial to Imperial.</i>				
(16) Opening of new District Post lines	.01	..	..	..
Total deductions from Provincial	.01	..	..	..
Net transfer to Provincial	155.59	105.86	96.75	66.90

The provision of 6.74 against item (2) represents the balance of the free grant of 20 from Imperial funds to the Madras Port Trust Board in connection with the improvement of the Madras harbour. A corresponding provision appears in the Provincial estimates of expenditure under the head 45. CIVIL WORKS—CIVIL OFFICERS.

The outside audit staff of the Accountant-General's office, the charges in connection with which were formerly Imperial, has, with effect from the 1st April 1904, been treated as a Provincial establishment. The compensating assignment of .14 is shown as item (5).

The sum of 1.42 shown against item (6) represents the compensation to Provincial funds for the expenditure debitable to those funds in consequence of the change in classification in connection with the minor heads comprised under the head 2. ASSIGNMENTS AND COMPENSATIONS, to which allusion has already been made.

The additions of .80 and of .25 shown against items (9) and (12) are the special assignments sanctioned by the Government of India in order to enable the local Government to subsidise university and collegiate education.

The sum of 5 shown against item 14 represents the Imperial contribution in 1905-1906 towards the expenditure on tank restoration works.

Besides the special recurring assignments of 10 to enable the local Government to meet additional expenditure on the schemes of police reorganization arising out of the recommendations of the Police Commission (item 7), 6 for increased expenditure on primary education (item 10), and 14 to admit of the augmentation of the resources at the disposal of district boards (item 11), which were included in the budget for 1905-1906, the Government of India have sanctioned the following additional assignments:—

4.50 in 1906-1907 for additional police reforms (item 8).

1.50 in 1905-1906 and 3.00 in 1906-1907 for agricultural and veterinary development (item 13).

The assignment of 49 (item 15) represents the compensation from Imperial revenues for the additional charges thrown on Provincial funds in consequence of the decision to abolish the Ryotwari Village service cess levied in this Presidency and of the transfer to Provincial of the entire liability for the maintenance of the village service establishments. This is explained in the following extract from the Financial Statement of the Government of India:—

"227. The remission of the . . . village service cess involves the following compensatory allotments to Provincial revenues:—

"(a) Madras . . . Rs. 49,00,000. Of this, 28 lakhs represent compensation for the proceeds of the cess levied from the ryots. The Madras Government contributed an equivalent amount to village service, which was deducted from the total Land Revenue receipts and shown under Local. Hereafter this deduction will cease to be made, with the result that, as three-fourths of the land revenue receipts are Imperial, the Provincial Government would under the settlement conditions only receive 7 lakhs. Hence it is necessary to make a further compensatory assignment of 21 lakhs."

Expenditure.—The excess in the revised over the budget estimate for 1905-1906 under the minor head CHARGES OF DISTRICT ADMINISTRATION has been caused by the absence on leave out of India of a smaller number of senior officers than was contemplated when the estimates were framed; by expenditure on the construction of a new boat for the use of the Collector of Guntur; by an increase under travelling allowances following on the formation of the Guntur district; and by increased expenditure on general and sub-divisional establishments.

The saving expected in the budget grant under SURVEY AND SETTLEMENT is due to the absence on leave out of India of the permanent Deputy Director of Revenue Survey; to the whole of the sanctioned establishment for ferro-prussiate work in the Central Survey office not having been entertained; to decreased expenditure on account of boundary pillars and hired labour, the proposal to divide up unoccupied assessed waste in Ganjam into small fields of uniform size having been negatived; and to the completion of settlement operations in Malabar and South Canara. These decreases have, however, been counterbalanced partly by the employment of larger temporary establishments in the revision survey parties of Ganjam, Cuddapah and Salem; by heavier outlay under travelling allowances of officers and establishment; by the inadequacy of the provision in the budget estimate for the pay of Assistant Directors of Survey; by the grant of leave to the Members of the Board of Revenue, a portion of whose pay is debited to this head, and to a Secretary to the Board of Revenue; and by the entertainment of additional establishments in order to expedite the examination and printing of the settlement registers of Malabar.

The fall under LAND RECORDS AND AGRICULTURE has been caused by the facts (i) that the actual salary drawn by Land Records Superintendents has been less than the average rate for which provision was made in the budget and (ii) that the allotment for the checking of field sketches has not been fully utilized.

In the budget estimate for 1906-1907, provision has been made under CHARGES OF DISTRICT ADMINISTRATION for the cost of the combined Local fund audit and account establishments in Collectors' offices. The charges on account of Local fund audit clerks are debited to Provincial funds in the first instance and are subsequently recovered together with pensionary contribution from Local funds through the head "ADJUSTING HEADS—Contributions from Local to Provincial". Besides these audit

clerks, there is also a Local fund account establishment in Collectors' offices which is a purely Local fund establishment. Both the Local fund audit and the Local fund account staffs will, in the interests of uniformity and in order to avoid duplication of work, be amalgamated with effect from the 1st April 1906. The charges of the combined staff will be debited to Provincial funds in the first instance and recovered subsequently from Local funds along with pensionary contribution. Provision has also been made for vettis to be employed at the cost of Government in the proprietary estates in the Gódlavari and Kistna deltas and in other areas irrigated from Government sources in villages in which the Government water-rate amounts to Rs. 200 or upwards.

Under SURVEY AND SETTLEMENT, the budget estimate for 1906-1907 includes allotment for six Survey parties and four Settlement parties. An increased grant has also been entered for the ferro-prussiate tracing and printing sections in the Survey office establishment, in order to provide for the more speedy printing of the survey field maps and block maps.

The budget for 1906-1907 under LAND RECORDS AND AGRICULTURE does not contain any allotment for the pay and allowances of the Deputy Director of Agriculture and of his establishment as these charges will, with effect from the 1st April 1906, be shown under the head 26-II. SCIENTIFIC, ETC., DEPARTMENTS—EXPERIMENTAL CULTIVATION. The budget also contemplates a smaller outlay under "checking field sketches," as a large portion of this work will be complete within the current official year.

Additional temporary establishments in the central office and an increased provision for the establishments of temporary Deputy Collectors employed on enfranchisement work account for the rise under INAM COMMISSIONER. These charges for enfranchisement work are ultimately recoverable from the Proprietary Estates Village Service fund.

The budget estimate for 1906-1907 includes the cost of the Ryotwari village service establishments which will, as already mentioned, be provincialised with effect from the 1st April 1906.

IV.—STAMPS—6.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1906-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	48.00	46.25	43.85	44.22	63.43	61.86
Expenditure	1.83	1.84	1.80	1.76	2.67	2.45

Prior to the introduction of the present settlement in 1904-1905, the Provincial share of the total revenue and expenditure under this major head was three-fourths; it is now one-half. This fact explains the higher figures shown in the accounts of 1902-1903 and 1903-1904.

Revenue.—The unified one-anna and half-anna stamps for postal and revenue purposes were introduced with effect from the 1st October 1905. The revenue from postal stamps is credited to the Imperial head Post Office, whereas prior to the 1st October 1905 the revenue from the sale of one-anna receipt stamps was credited to this major head, which accordingly loses a portion of its receipts. Pending final orders on the allocation of the revenue derived from the sale of the unified stamps, the Government of India have decided to credit to the head STAMPS sums of 1.35 and 3.50 in 1905-1906 and 1906-1907, respectively, as representing the share of the revenue from the unified stamps.

The progress in the revenue under this head occurs almost entirely under "sale of general stamps" and "sale of court-fee stamps".

Expenditure.—The excess is due mainly to an increase under "charges for the sale of general stamps" counterbalanced partly by a decrease anticipated under the head "stamp paper supplied from central stores".

V. EXCISE—7.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	48.25	47.62	45.75	46.89	44.26	39.04
Expenditure	2.57	2.55	2.53	2.50	2.49	2.43

Revenue.—The revenue has been growing steadily, the actuals for 1904-1905 having been the highest on record. The budget estimate for 1905-1906 was placed lower than the revised estimate for 1904-1905, which approximated very closely to the actuals, as it was anticipated that the receipts under "Country spirits" and "Toddy revenue" would fall in consequence of the unfavourable character of the season. The toddy revenue promises, however, to be much higher than it was in 1904-1905, while the receipts under "Country spirits", though they do not approach the actuals of 1904-1905, are expected to exceed the budget estimate. The revenue from rentals of ganja shops also shows an improvement as compared both with the budget estimate for 1905-1906 and with the actuals of 1904-1905.

The increase in the budget estimate for 1906-1907 is in consequence of the enhanced duty on country spirits in some districts.

Expenditure.—Five *per cent.* of the charges of the combined department of Salt, Excise and Customs, exclusive of the charges relating to (1) "Salt purchase and freight" and (2) "Excise licensees' works", is debited to the head 9. CUSTOMS which is wholly Imperial, and two-fifths of the remainder are debited to 7. EXCISE, the Provincial share under which is one-fourth. The charges under the major head 7. EXCISE therefore depend on those under the head 5. SALT, where increases are expected on account of establishment charges.

VIII. ASSESSED TAXES—10.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue (Income-tax)	6.75	6.50	6.50	6.33	12.02	14.80
Expenditure (Collection of Income-tax)	.08	.08	.08	.07	.15	.16

In the years 1902-1903 and 1903-1904 which preceded the present Provincial Settlement, the Provincial share of the receipts and charges under this head was one-half. That share is now one-quarter.

Revenue.—The fall in revenue in 1903-1904 was due to the raising of the taxable minimum of income from Rs. 500 to Rs. 1,000 *per annum* with effect from the 1st April 1903.

IX. FOREST—11.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	7.72	7.10	7.10	7.07	13.29	13.07
Expenditure	6.37	5.50	5.51	4.96	8.75	9.18

Under the present settlement the Provincial share of the revenue and expenditure under this major head is one-fourth as against the share of one-half in the settlement which terminated on the 31st March 1904.

Revenue.—The revenue has been steadily increasing. Although the revised estimate for 1905–1906 has been placed at the same figure as the budget estimate for that year, the minor heads comprised in this major head present differences. Under the minor head “Timber and other produce removed from the forests by Government agency” the budget estimate will not, it is expected, be realised owing to the demand for timber in the districts of Coimbatore, Cuddapah, Malabar and the Nilgiris not having been so large as was expected and to the unavoidable delay in opening depots in Mysore. On the other hand, enhanced receipts are anticipated from grazing fees as a result of improved supervision, the opening of additional areas to grazing in the South Canara district and the absence of foot and mouth disease among cattle in the Ganjam district which affected the revenue of the previous year. The resumption of work in most of the mica mines in Nellore, the renewal at favourable rates of leases for collection of tangedu bark and other minor produce in Cuddapah district, increased sales of tamarind produce in Salem, improved sales of minor produce in Madura and the realization of outstanding revenue and the sale of usufruct of toddy-yielding trees in Tinnevely have also contributed to raise the revenue.

The budget estimate for 1906–1907 contemplates a large increase in consequence of the extension of departmental operations. It is expected that the sales of timber and firewood will bring in considerably higher revenues and that there will be a larger supply of fuel to railway companies. The systematic arrangements now being made for the departmental exploitation of bamboos through the agency of the Chenchus in Kurnool district, the introduction of departmental working in Coimbatore and the sale of bamboos in Malabar will, it is anticipated, raise the revenue.

Expenditure.—The allotments included in the budget estimate for 1905–1906 for the following items have not been utilized: (1) additional forest officers required for two major charges consequent on the splitting up of the Kurnool and Salem districts; and (2) the purchase of a steam launch for the Gódavari river.

These lapses have been counterbalanced by increased expenditure due to the retention of two forest settlement-officers and their establishments throughout the year instead of for seven months as was originally anticipated; to the transfer of an officer of the Assistant Conservator grade from Ceylon; to the absence of fewer officers on leave out of India; to the payment of compensation for the acquisition of land required for a timber basin at Mangalore; and to increased outlay on the departmental extraction of firewood.

The budget estimate for 1906–1907 provides for increased working charges on account of extended timber and firewood operations and the demarcation, improvement and extension of forests; for the purchase of additional elephants and cattle, and of a steam launch for the Gódavari district; and for the creation of new forest sub-divisions in the Cuddapah and Gódavari districts.

X. REGISTRATION—12.

	Budget estimate, 1906–1907.	Revised estimate, 1905–1906.	Budget estimate, 1905–1906.	Accounts.		
				1904–1905.	1903–1904.	1902–1903.
Revenue	16·00	16·30	15·80	16·08	7·69	7·19
Expenditure	9·54	9·46	9·46	9·23	4·53	4·26

The revenue and expenditure under this head have been wholly Provincial from the year 1904–1905 onwards. In the settlement in force prior to that year they were shared equally between Imperial and Provincial.

Revenue.—The revised estimate for 1904–1905, upon which the budget estimate for 1905–1906 was based, anticipated a revenue of 16, but this was exceeded in the actuals by ·08. The excess in the revised estimate for 1905–1906 over the budget

estimate for the year is the result of an anticipated increase under “Fees for registering documents” partially counterbalanced by a reduction under “Miscellaneous”. The increase referred to is due to the fact that owing to the failure of the south-west monsoon of 1905 following on the partial failure of the north-east monsoon of 1904, registrations up to the end of September 1905 showed a large rise. The fall under “Miscellaneous” has been caused by the modification by the High Court of the ruling requiring in all cases the production of encumbrance certificates in connection with the execution of decrees relating to immovable property. This has led to a reduction in the receipts on account of fees for searches.

Expenditure.—The budget estimate for 1906–1907 provides for the opening of new Sub-Registry offices and for additional establishments.

XII. INTEREST—13.

	Budget estimate, 1906–1907.	Revised estimate, 1905–1906.	Budget estimate, 1905–1906.	Accounts.		
				1904–1905.	1903–1904.	1902–1903.
Revenue	3·20	2·36	2·38	2·27	2·50	2·27
Expenditure	2·61	2·08	2·12	1·83	1·82	1·82

The revenue under this head represents the interest received by the local Government on loans and advances made from the Provincial advance and loan account to cultivators, landholders and notabilities and to mufassal municipalities and local boards. On the other hand, the interest at $3\frac{1}{2}$ per cent. which the local Government pay the Government of India on sums from time to time placed at their disposal for making these advances and loans is shown as expenditure under this head, this interest being calculated on the mean between the outstanding balance of the Provincial advance and loan account at the beginning and the outstanding balance at the end of each year. As, however, no interest is recovered in respect of the loans advanced to Co-operative Credit Societies during the first three years following the registration of such societies, the local Government are relieved of the payment of interest charges on account of these interest-free loans. The Provincial advance and loan account itself is not included in the terms of the Provincial settlement, the sums placed at the disposal of the local Government for loans and advances being in addition to the settlement assignments and being fixed annually by the Government of India on a consideration of their available resources and of the demands thereon.

GENERAL ADMINISTRATION—18.

	Budget estimate, 1906–1907.	Revised estimate, 1905–1906.	Budget estimate, 1905–1906.	Accounts.		
				1904–1905.	1903–1904.	1902–1903.
Expenditure	10·77	11·61	10·53	10·74	10·92	12·93

The revised estimate for 1905–1906 and the budget estimate for 1906–1907 are affected by two alterations in the classification of the accounts. The first of these is the provincialization of the cost of the outside audit establishment of the Accountant-General's office which has hitherto been borne by Imperial funds. The second is the transfer to this major head from the head 24. MEDICAL of the pay and allowances of the Surgeon to His Excellency the Governor and of the expenditure on the dispensary at Government House.

The excess in the revised over the budget estimate for 1905–1906 has been caused by (a) expenditure incurred in connection with the visit of Their Royal Highnesses the Prince and Princess of Wales, (b) an additional allotment for the

replenishing of the crockery, plate, glass and linen in the residences of His Excellency the Governor, (c) the grant of privilege leave to officers in the Secretariat and in the Board of Revenue, and (d) the deputation on special duty of the Hon'ble Mr. Sim in connection with the preparation of a revised draft of the Forest Code.

The budget estimate for 1906-1907 is based on the revised estimate for 1905-1906 after eliminating abnormal items.

XVI-A. LAW AND JUSTICE—COURTS OF LAW—19-A.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	7.80	7.74	8.25	7.47	8.23	7.55
Expenditure	49.87	49.70	49.99	49.40	48.73	47.71

Revenue.—As explained in the memorandum issued last year the fines payable to municipalities and private bodies were in 1903-1904 credited to this head in the first instance and were made over to those bodies after the close of the year, the payments being treated as refunds on the expenditure side. In 1904-1905 it was decided to deduct such payments from receipts, the adjustment being made in the year of receipt instead of in the following year as was formerly the case. Fines payable to municipalities and private bodies in 1904-1905 as well as the fines for which credit was taken in 1903-1904 had to be deducted in 1904-1905, and hence the low figure of receipts for that year. The budget estimate for 1905-1906 did not make sufficient allowance for the alteration in procedure just noticed.

The budget for 1906-1907 contemplates a slight increase under "Translation and Printing fees".

Expenditure.—The fall in the revised estimate is due chiefly (1) to the absence on leave out of India of Judges and of officers of the High Court, (2) to larger savings than were originally anticipated in the salaries of District and Sessions Judges, and (3) to the non-utilization of the entire budget provisions for fees to pleaders in civil and criminal cases and for process-serving establishments. These decreases will, it is expected, be counterbalanced partly by an increase under *Criminal Courts* as a result mainly of the larger amount transferred to this major head from the head 3. LAND REVENUE. An allotment has also been made during the year for laying out the grounds of the High Court and for the purchase of elephants for use in the Ganjam Agency. Increased expenditure is also anticipated under "Printing and Translation executed on behalf of suitors", this expenditure being covered by receipts.

The budget estimate for 1906-1907 calls for no special remarks.

XVI-B. LAW AND JUSTICE—JAILS—19-B.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	5.60	5.90	5.27	5.66	4.66	5.29
Expenditure	13.30	13.50	12.66	12.64	12.17	12.79

Revenue.—The low figure in 1903-1904 was due to a paucity of orders received from public consuming departments and to a reduction in the number of convicts employed in manufacturing operations consequent on the transfer of a larger number to building operations in jails. These causes affected to some extent the operations in the earlier months of 1904-1905, the revised estimate for which year was placed at 5.05 against a budget estimate of 5.45; the budget estimate for 1905-1906 being fixed at

5.27 in the expectation that conditions would improve gradually. A general improvement however occurred during the later months of 1904-1905 in the outturn of manufactured goods in jails, and the receipts of the last month of that year were swelled by supplies made by the Penitentiary to the Madras Arsenal and by Central Jails to the Military and the Public Works Departments. With this tendency to wards improvement and judging from the known actuals of the current year the revised estimate has been placed higher than the budget figure. It has not been considered safe to estimate for more than 5.60 in 1906-1907.

Expenditure.—The budget estimate will be exceeded mainly under *dietary charges* and under *transfer charges* consequent on an increase in the prison population. Sanitation charges have also been higher owing to enhanced rates for conservancy and water supply and to the occurrence of cholera, and additional expenditure has been incurred on the improvement of the lighting arrangements of jails, the supply of uniforms, and the re-armament of the prison staff with Martini-Henri rifles.

The budget estimate for 1906-1907 provides for an extra staff to supervise building operations in connection with the proposed extension of the Vizagapatam District Jail.

XVII. POLICE—20.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Actuals.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	4.61	4.80	4.95	5.06	6.20	5.64
Expenditure	63.50	51.33	61.42	51.37	49.95	48.78

Revenue.—The accounts for 1904-1905 included a special receipt in the value of police lines taken up for the Azhikkal-Mangalore railway extension.

The revenue under this head is affected by the recoveries on account of the special police forces employed in Madura and Tinnevely. The receipts in 1902-1903 and 1903-1904 were abnormal owing to advance recoveries on this account. These special forces have been almost entirely disbanded. No further recoveries are due on account of the Madura force, and the recoveries on account of the Tinnevely force for 1905-1906 will be made during 1906-1907.

Owing to the completion of the return into the arsenal of old snider rifles and carbines, smaller recoveries are expected in 1906-1907 under the head "*Arms and Accoutrements*".

Expenditure.—The marked saving on the budget estimate for 1905-1906 as shown in the revised estimate is due to the lapse of the major portion of the special grant of 10 for schemes of police reorganization as a result of the recommendations of the Police Commission. Sanction to the introduction of individual schemes has either been received late in the year or is still awaited. The Provincial Training school at Vellore was inaugurated in October 1905 on an enlarged basis, the grade of Deputy Superintendents has been introduced, additional horses have been purchased for the City Police in connection with the reorganization scheme and the pay of the constabulary has been raised.

In addition to this lapse in the special grant there have been savings owing to the disbandment of the greater portion of the special forces in the Madura and Tinnevely districts and to a reduction of the special police employed in connection with plague consequent on the general subsidence of the epidemic in the Presidency. The completion of the sanctioned supply of arms and accoutrements has also led to smaller expenditure. On the other hand, increased expenditure has been caused by the deputation of an officer on special duty in connection with the re-allocation of police stations, and more frequent travelling on escort and detective duty has raised the outlay on travelling allowances.

In the budget estimate for 1906-1907 the provision on account of the reorganization of the police is distributed under the following heads:—

(i) Re-grading of superior officers; (ii) Appointment of Deputy Superintendents; (iii) Revision of the armed reserves; (iv) Revision of the pay of the constabulary; (v) Reorganization of the Madras City Police; (vi) Provincial Training school; (vii) Criminal Investigation department; and (viii) Re-allocation of police stations.

Of these schemes, the appointment of Deputy Superintendents (item ii), the revision of armed reserves (item iii), the raising of the pay of the constabulary (item iv) and the Provincial Training school (item vi) have been sanctioned. The remaining schemes are still under consideration, and it is hoped that they will be introduced during 1906-1907.

Under "Railway Police", the budget contains an increased allotment for travelling allowances of the detective and travelling staff on the Madras Railway, and under "Cattle pounds" provision has been made for a larger programme of works in the construction and repair of pounds.

XIX. EDUCATION—22.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	2-38	2-33	2-32	2-31	2-30	2-12
Expenditure	30-03	23-32	29-78	21-88	21-32	22-75

The budget estimate for 1906-1907 is affected by alterations in the classification of the accounts. The receipts and charges on account of the carpentry and miscellaneous (metal work, etc.) departments of the School of Arts, which have hitherto been shown under the major head SCIENTIFIC, ETC., DEPARTMENTS, will, with effect from the 1st April 1906, be transferred to this major head. On the other hand, farm and other receipts of the College of Agriculture, which have hitherto been credited to this major head, and the charges on account of the Agricultural College and of the officer on special duty in connection with the development of technical education, which have hitherto been debited to this major head, will, with effect from the same date, be shown under the major head SCIENTIFIC, ETC., DEPARTMENTS. The College of Agriculture will for the future be under the direct control of the Board of Revenue and will cease to exist as an institution under the Educational department.

Revenue.—Larger realizations from fees in arts colleges and in schools for special education in the year 1905-1906 have been counterbalanced partly by a fall in the receipts from the Law College.

Expenditure.—The lump allotment of 6 for primary education, which was included under this head in the budget estimate for 1905-1906, has been transferred during the year to the Local estimates for expenditure on buildings for primary schools to be constructed by Local fund agency.

The budget estimate for 1904-1905 provided for (i) the reorganization of the Provincial Educational service, (ii) the entertainment of three additional Assistant Inspectors of schools, (iii) the revision of the scale of Sub-Assistant Inspectors of schools, (iv) the improvement of Government girls' schools in the three circles of the Presidency, and (v) the appointment of a Lady Superintendent for the primary department of the practising school attached to the Teachers' College at Saidapet. Of these schemes effect was given during 1904-1905 to (i), (ii) and (v), and it was possible to introduce (iii) and (iv) partially.

The budget for 1905-1906 provided for all these schemes and for (vi) the reorganization of Government training schools. It has not been found possible to utilize fully in 1905-1906 the provisions for (iii) additional Sub-Assistant Inspectors

and (iv) the scheme for the reorganization of girls' schools. The reorganization of (vi) Government training schools is still under consideration. In addition to these lapses savings have arisen from the fact that as in the year 1904-1905 the post of Vice-Principal in the College of Agriculture has remained unfilled; from the absence on leave of senior officers; and from the transfer to the control of the district board of schools in those portions of the Vizagapatam Agency into which the Local Boards Act has been introduced.

These savings have been counterbalanced partly by increased expenditure under other heads. The budget allotment for travelling allowances has been exceeded in consequence of the tours of the Director of Public Instruction first to Simla to attend the conference of Directors and again with the University Commission in connection with the inspection of colleges; travelling allowances have also been paid to masters of training schools attending the vacation classes at the Teachers' College at Saidapet. Some of the pictures for the improvement of the art loan collection in the office of the Director of Public Instruction, for which an indent was sent to England in 1904-1905, were paid for in 1905-1906 only. The savings for which credit was taken in the budget estimate for 1905-1906 on account of *Salaries* under arts colleges were over-estimated. The transfer to the control of Government of schools in the Bhadrachalam agency, which has been excluded from the operation of the Local Boards Act; the transfer to Government management of the Breeks' Memorial School at Ootacamund; and increased expenditure on account of the training of a special batch of students in training schools have contributed to excesses over the budget estimate.

An expenditure of 22 has also been incurred under "University" and for this the budget made no provision. In March 1905 the Government of India announced their decision to allot annually for a period of five years from 1904-1905 a grant of 5 for the benefit of University and collegiate education in the whole of India. Of this sum 70 was allotted to this Presidency and was included in the revised estimate of expenditure for 1904-1905 under this major head, a corresponding assignment being made to Provincial revenues through the Land Revenue head. It was, however, impossible to allot before the close of that year more than 05. This amount was granted to the University in order to meet the payment to Fellows residing in mufassal districts of travelling expenses incurred by them in connection with University meetings. In 1905-1906 a sum of 16 has been allotted to meet the expenses resulting from the inspection by the University of colleges and 06 to meet a portion of the cost of the apparatus required for improving the teaching of mathematics in colleges under private management.

The budget estimate for 1906-1907 provides for the revised scale of Sub-Assistant Inspectors of schools and for the scheme for the reorganization of girls' schools which, it is hoped, will be introduced completely. Provision has also been made for two additional Inspectors of schools who have been recently appointed and for their establishments, for the formation of libraries containing standard works on teaching, organization, etc., in the offices of the Sub-Assistant Inspectors of schools, for a contribution to the Senate of the Madras University towards the cost of the publication of a new Tamil Lexicon and for increased grants which will be rendered necessary by the adoption of the Code for European schools recently passed by the Government of India. The budget also includes the special grant of 6 for primary education.

XX. MEDICAL—24.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	1-26	1-17	1-21	1-30	1-13	1-10
Expenditure	16-68	16-50	16-87	15-50	14-01	13-88

Revenue.—The receipts for 1904-1905 included a new item in the recoveries from municipalities of their share of the cost of the buildings connected with the Vaccine Section of the King Institute of Preventive Medicine at Guindy and of the working expenses of that section of the Institute. The total expenditure on buildings and apparatus up to the 31st March 1905 was 1-0-8. In 1904-1905 a sum of 38 was recovered from municipalities and district boards on this account, the revised estimate for 1905-1906 provides for a recovery of 33 and the budget estimate for 1906-1907 for 22. The recoveries from municipalities appear under this head while recoveries from district boards are shown under CONTRIBUTIONS FROM LOCAL TO PROVINCIAL.

The accounts for 1904-1905 also included another new item, viz., the fees recovered for the minor sanitary engineering class which was started at the King Institute of Preventive Medicine. These two items also enter into the estimates of 1905-1906 and 1906-1907.

The fall in the revised estimate for 1905-1906 is due chiefly to smaller contributions from municipalities on account of establishment charges and of the cost of calves and repairs to buildings in the Central Vaccine Institute.

The budget estimate for 1906-1907 takes credit for the sale-proceeds of calves used by the King Institute of Preventive Medicine and for enhanced contributions from municipalities on account of the reserve staff of medical subordinates as a result of an increase in the war reserve of civil hospital assistants.

Expenditure.—The increase in the actuals for 1904-1905 over those for 1903-1904 was due mainly to the enhancement of the salaries of the officers of the Indian Medical Service and to the debit to Provincial funds with effect from the commencement of the present settlement of the charges incurred on account of the pay, travelling allowances and contingencies of deputy inspectors of vaccination employed in local fund areas. The pay of these officers is taken as a final charge against Provincial funds, but the expenditure on account of their travelling allowances and contingencies is subsequently recovered from Local funds under the head CONTRIBUTIONS FROM LOCAL TO PROVINCIAL.

The budget estimate for 1905-1906, in addition to providing for these new charges, included allotments for six military assistant surgeons to take the place of civil apothecaries and hospital assistants in Government hospitals and at hill stations; for the opening of a dispensary in the Vizagapatam Agency; for the payment by Government of a moiety of the cost of the scheme for the investigation of malaria in the city and suburbs of Madras; for increased expenditure on plague preventive measures; for the transfer to Government management of the Tanjore Medical school; and for an increase from 20 to 25 *per cent.* in the reserve of civil hospital assistants.

The saving on the budget grant shown in the revised estimate is due to the transfer to the district board of the medical institutions in portions of the Agency tracts of Vizagapatam to which the Local Boards Act was extended from the 1st April 1905; to the transfer to the head 18. GENERAL ADMINISTRATION of the pay and allowances of the Surgeon to His Excellency the Governor and of the provision for the Government House dispensary, both of which have hitherto been exhibited under this major head; to the posting of Lieutenant-Colonel King, the Sanitary Commissioner, to military duty in Burma, the present incumbent starting on the minimum salary of the appointment; to the post of Deputy Sanitary Commissioner being held by a junior officer; to the fact that the provision for travelling allowances and contingencies of deputy inspectors of vaccination was over-estimated; to the delay in the transfer of the Tanjore Medical school to Government management; and to the partial utilization of the provision for stipends to medical pupils.

These decreases have been counterbalanced partly by increased expenditure on plague preventive measures due mainly to purchase of disinfecting machines and to a larger outlay on petty construction and repairs; and by a grant-in-aid to the Lady Amphilh Nurses' Institute. The exclusion of the Bhadrachalam taluk from the local fund area with effect from the 1st April 1905 and the consequent transfer to Provincial of the medical institutions in that tract have also raised the expenditure.

The increase in the budget estimate for 1906-1907, as compared with the revised estimate for 1905-1906, is chiefly due to provisions for the proposed reorganization of the vaccination establishments in certain districts and for the Pasteur Institute at Coonoor which, it is hoped, will be inaugurated in 1906-1907. The cost of the additional nursing establishment in the General Hospital sanctioned in September 1905, larger allotments for medicines and hospital necessities, the purchase of X-ray apparatus for the Tanjore and Vizagapatam Medical schools, and the appointment of two additional instructors for the Rayapuram Medical school and of a Professor of Hygiene and Bacteriology in the Medical College at Madras also tend to increase the budget estimate.

On the other hand the expenditure on plague preventive measures in 1906-1907 is not expected to be so high as in 1905-1906.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—26.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905	1903-1904	1902-1903.
Revenue	4-59	4-20	4-91	5-27	7-56	6-08
Expenditure	11-22	9-29	9-35	7-68	8-09	8-02

Both the revenue and the expenditure under this head prior to 1904-1905 included the transactions connected with the aluminium industry in the School of Arts which was transferred to the Indian Aluminium Company in 1903-1904.

The figures are also affected by changes which it has been decided to make in the classification of the accounts. "Farm and other receipts" of the College of Agriculture which have hitherto been credited to the head XIX. EDUCATION will, with effect from the 1st April 1906, be shown under this major head. On the other hand, receipts from the carpentry and miscellaneous (metal work, etc.) departments of the School of Arts which have been credited to this head will, with effect from the same date, be shown under the head XIX. EDUCATION. The charges on account of the Deputy Director of Agriculture and his establishment, of the Government Botanist and his establishment and of the Agricultural College, which have hitherto appeared under the minor heads 3-C. LAND RECORDS AND AGRICULTURE, 26-C. SCIENTIFIC, RIC., DEPARTMENTS—BOTANICAL SURVEY, and 22-D. EDUCATION, respectively, will, with effect from the 1st April 1906, be shown under the minor head 26-II. EXPERIMENTAL CULTIVATION included in this major head.

Revenue.—The fall in the revised estimate has been caused by the non-realization of fees for the lower secondary and the primary examinations which have been abolished.

It is anticipated that the receipts from sales of quinine will increase slightly in 1906-1907 and the budget takes credit for revenue from the sale-proceeds of articles manufactured in the weaving and chrome-tanning departments as explained below.

Expenditure.—The decrease in the revised estimate is due to the employment on other duty of the permanent Superintendent of the King Institute of Preventive Medicine and to the acting incumbent drawing a lower rate of pay; to the absence on leave out of India of the Director of Government Cinchona Plantations; to a lapse in the budget provision for the purchase of cinchona bark; and to smaller outlay on the conduct of Government examinations as a result of the abolition of the lower secondary and primary examinations. On the other hand expenditure has been incurred on the chrome-tanning industry for which provision was not made in the budget estimate for 1905-1906.

As regards the expenditure under the minor head EXPERIMENTAL CULTIVATION included in this major head, the Government of India have with effect from 1905-1906 sanctioned an addition of 1.50 to the settlement assignment in order to admit of increased expenditure on the agricultural and veterinary development of this Presidency. This assignment has been raised to 3 in 1906-1907. It is hoped that by the close of 1905-1906 lands will have been acquired for the Central farm and the Agricultural College and Research Institute to be established at Coimbatore in lieu of the existing Agricultural College at Saidapet; that a rest-house and other subsidiary buildings at the Central farm will have been begun; and that the necessary stock and implements for the farm will have been purchased. Two new farms have been started during 1905-1906—one at Hagari in Bellary and the other at Attar in the Chingleput district. The Hagari farm is to be devoted to experiments in the irrigation of pure black cotton and mixed cotton soils and the chief crops to be cultivated are cotton and paddy. The lands have been acquired, the farm buildings are being constructed, and the necessary pumping machinery and installation set up. A portion of the expenditure on these agricultural works amounting to 38 falls under the head "45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT".

Three new posts of scientific assistants have been created on salaries of Rupees 50-10-150, viz., an assistant in Agricultural Chemistry, an assistant in Mycology and an assistant in Entomology.

The budget estimate for 1906-1907 under EXPERIMENTAL CULTIVATION amounts to 3.40. In addition a sum of 2.77 has been provided in the Public Works budget for the construction of buildings for the Agricultural College and Research Institute at Coimbatore.

The measures which it is proposed to adopt in the near future in connection with agricultural development in this Presidency and in respect of which provision has been made in the budget estimate for 1906-1907 are indicated below:—

(i) The appointment of (a) a full-time Director for the proper management of the Agricultural department and of (b) a Personal Assistant to the Director together with the necessary office establishment. As the Director is expected to be constantly on tour, the Personal Assistant will be required for the charge of the office and for editing the leaflets and bulletins of the department which will be issued largely hereafter.

(ii) The creation of the following appointments—

- (a) an expert agriculturist to be Principal of the new Agricultural College and Central Research Institute;
- (b) an agricultural chemist who will combine the dual duties of teaching and research;
- (c) a second Superintendent of farms.

It is proposed to conduct the existing Agricultural College at Saidapet on the present lines till the college at Coimbatore is ready, but as the college will for the future be under the direct control of the Board of Revenue the provision previously made on this account in the budget under the head 22. EDUCATION has, as already stated, been transferred to the Agricultural budget. The farm at Coimbatore is to be put into working order as quickly as possible independently of the college. It is also proposed to open a new farm as well as to effect improvements to, and erect buildings on, existing farms.

The budget for 1906-1907 provides for the cost of veterinary hospitals to be established.

An allotment has been made for a Marine aquarium on the Marina at Madras.

Under this major head provision has been made on a considerably larger scale than hitherto for the development of what may be considered the nucleus of a department of industries. It was decided last August to reconstitute the weaving and tanning sections of the School of Arts at Madras on a definitely commercial footing, placing them under the control of Mr. Chatterton and the Board of Revenue. Up to date both the industrial factories thus reorganized have been held in the buildings hitherto occupied by the School of Arts, but it may be necessary as the

work develops to open new establishments in separate buildings in the mufassal. For the exploitation of the weaving industry a new hand-loom factory which is to be equipped with 50 newly-designed looms and with new warping is being established at Salem. For the present the necessary buildings are to be rented, but it may be found advisable to acquire the site and build permanently if the factory proves a success.

The existing factory for chrome tanning in the School of Arts has attracted a number of men from all parts of India to learn the new processes. The leather merchants interested in the industry at present provide their own hides and tanning drums, and the chief expense that falls upon the department is the cost of the machinery necessary to drive the drums and of that required to finish the leather and make it up into saleable form. As soon as a sufficient number of competent men have been trained at the present factory it is intended to establish similar factories in the mufassal, and it may be found convenient to move the central factory from the School of Arts to a place outside the municipality. In the budget estimate for 1906-1907 provision has been made for wages, materials and plant for the new tanneries. The receipts anticipated from the sale of articles manufactured at the departmental weaving and tanning institutions during 1906-1907 are placed at nearly half the total estimated expenditure.

XXII. SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—29.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	38	40	43	45	69	62
Expenditure	21.62	20.60	19.94	19.53	18.44	17.72

Revenue.—The fall in the revenue from 1904-1905 onwards is due mainly to the fact that the pensionary contributions payable by district boards on behalf of their employes are now adjusted under the head CONTRIBUTIONS FROM LOCAL TO PROVINCIAL.

In the revised estimate for 1905-1906 and in the budget estimate for 1906-1907 credit has been taken for smaller contributions on behalf of (1) officers lent to foreign service and (2) persons employed by the Port Trust Board.

Expenditure.—The estimates provide for the usual expansion of the pension list.

XXIII. STATIONERY AND PRINTING—30.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	95	99	91	93	1.05	91
Expenditure	12.53	11.64	11.81	11.46	11.64	10.47

Revenue.—The actuals of 1903-1904 included an extraordinary receipt on account of special printing work done for the High Court and the Court of Wards. In 1905-1906 and 1906-1907 enhanced receipts are expected from "Private work done by Government or Jail presses".

Expenditure.—The revised estimate for 1905-1906 and the budget estimate for 1906-1907 contain special allotments for the supply to the Government Press at Madras of machinery of the latest labour-saving type. In 1906-1907 it is proposed to spend 50 in this direction. The opening of a branch of the Government Press at Ootacamund has also increased the expenditure on the Secretariat Press, but has at the same time relieved congestion in the head office. The branch now performs

work hitherto carried out at private presses for offices stationed on the hills. On the other hand the cost of printing settlement registers will be lower both in 1905-1906 and 1906-1907.

The budget estimate for 1906-1907 provides 48 for stationery supplied to the Ryotwari village service establishments the cost of which will be provincialized with effect from the 1st April 1906.

XXV. MISCELLANEOUS—32.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue	2.46	2.47	2.46	2.79	2.20	2.55
Expenditure	2.44	2.80	2.42	3.41	3.97	2.46

Revenue.—The budget estimate for 1905-1906 was based upon the revised estimate for 1904-1905, which was placed at 2.48, or .13 in excess of the budget estimate for that year, but the actual realizations were 2.79, owing to a large increase under "Unclaimed deposits".

The budget figure for 1905-1906 will, it is expected, be exceeded under the heads "Unclaimed deposits" and "Fees for Government audits". The increase in the latter case is due to a change in the classification of the accounts whereby all items of receipts comprised in that minor head are now taken to Provincial revenues instead of some being treated as Imperial as was the case formerly. This change follows on the decision to provincialize the cost of the outside audit establishment of the Accountant-General's office. These increases have been counterbalanced partly by a decrease in the receipts under "Fees for stamping weights and measures." The realizations under "Pearl-fishery receipts" anticipated in the budget are not likely to be reached, in consequence of the holding of a pearl fishery in Ceylon which attracted local boatmen and divers and of the lower prices realised for chanks as a result of the overstocking of the Calcutta market.

The budget estimate for 1906-1907, which is based upon the revised estimate for 1905-1906, takes credit for slightly larger receipts under contributions from mufassal municipalities on account of the controlling establishments in the Local and Municipal Secretariat and in the Accountant-General's office and under "Fees for stamping weights and measures"; while under "Pearl-fishery receipts" smaller recoveries are anticipated as there is a likelihood of a pearl fishery being held in Ceylon in 1906-1907 also.

Expenditure.—The actuals for 1903-1904 and 1904-1905 included contributions to the extent of 2.21 in the first year and of 1.66 in the second year in aid of municipalities whose balances had been depleted by expenditure on plague-preventive measures. The budget estimate for 1905-1906 provided for contributions of .50 to municipalities, but the actual grants have largely exceeded this sum.

An expenditure of .13 debitable to this major head has been incurred in connection with the recent visit to Madras of Their Royal Highnesses the Prince and Princess of Wales. For this expenditure the budget made no provision, nor did it contain the allotments sanctioned during the year of (i) .05 to the Young Women's Christian Association, Madras, and (ii) .02 to the funds of the Monegar Choultry in order to meet the deficit in the accounts of the choultry. Enhanced expenditure has also been on the purchase of books and publications.

On the other hand there have been savings in the budget grants for stamping weights and measures and for chank fisheries, and the allotment for special commissions of enquiry has not been fully utilised.

The budget estimate for 1906-1907 is based on the revised estimate for 1905-1906 after excluding abnormal items.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.
Expenditure—			
Civil Officers	3.00	.30	5.00
Public Works Officers	..	.77	10.00
Total	3.00	1.07	15.00

Expenditure.—No actual famine-relief works were opened during the year. The expenditure of .30 under Civil officers represents the cost of the equipment and the maintenance of the poor-houses at Madavaram, Ponnéri and Uttukkottai in the Chingleput district which were closed in November 1905 and the grant of .02 sanctioned to the Monegar Choultry for the relief of paupers in the city of Madras.

The expenditure of .77 incurred under Public Works officers covers the cost of replenishing the stock of famine tools.

A provision of 3 has been made in the budget estimate for 1906-1907 in order to meet contingencies.

XXX. MINOR WORKS AND NAVIGATION—43.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
Revenue—						
Civil Officers	.11	.13	.07	.13	.08	.06
Public Works Officers	1.50	1.58	1.58	1.55	1.48	1.48
Total	1.61	1.71	1.65	1.68	1.56	1.54
Expenditure—						
Maintenance and upkeep of Minor Irrigation Works—						
Civil Officers	6.25	6.00	6.00	6.16	5.02	5.05
Public Works Officers	35.00	43.16	38.00	41.85	40.70	41.05
Total	41.25	49.16	44.00	48.01	45.72	46.10

Revenue.—Under "Civil Officers" in 1904-1905 there were large realizations on account of *finas*. The improvement in the revised estimate for 1905-1906 as compared with the budget estimate of that year is due to larger fines and contributions recovered from ryots in the Coimbatore and Chingleput districts.

Expenditure—Civil Officers.—The budget estimate for 1906-1907 has been placed slightly higher than that of 1905-1906 and provides for repairs to the Cauvery channels in the Trichinopoly district.

Public Works Officers.—In 1905–1906 the Government of India sanctioned an additional assignment of 5 to Provincial revenues through the Land Revenue head in order to enable the local Government to meet the outlay consequent upon a more vigorous prosecution of tank restoration works in this Presidency in accordance with the recommendations of the Irrigation Commission. It has not been possible to increase the expenditure on tank restoration scheme works during 1905–1906 by a larger sum than 2 out of this special grant. Besides this special expenditure, additional outlay involving a sum of nearly 3 has been incurred in the current year (1) on ordinary tank works in the Gôdâvari Western, Kistna Eastern, Kurnool and Chingleput divisions, (2) on the Maidkur project, the Pâkîr anicut system, the Cheyar anicut system, the Buckingham canal and the Chembrambakam tank system, (3) on minor works in Vizagapatam, Cuddapah, Kurnool, North Arcot, Chingleput and Tinnevely, (4) on agricultural works in the Gôdâvari, Kistna and Tanjore districts, and (5) on minor works in charge of Civil officers which require professional skill in their execution.

It is understood that a further sum of 5 will be made available by the Government of India for expenditure on tank restoration works during 1906–1907.

XXXII. CIVIL WORKS—45.

				Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
							1904-1905.	1903-1904.	1902-1903.
Revenue—									
Civil Officers	..	..	..	·08	·10	·12	·11	·11	·11
Public Works Officers	..	..	..	1·65	1·65	1·75	1·60	1·66	1·67
Total				1·73	1·75	1·87	1·71	1·77	1·78
Expenditure—									
Civil Officers	..	..	..	11·15	11·02	10·68	8·83	1·84	·58
Public Works Officers	..	..	..	44·47	33·85	39·39	33·12	30·79	31·42
Total				55·62	44·87	50·07	41·95	32·63	32·00

Revenue—Civil Officers.—The decrease in the budget estimate for 1906–1907 as compared with the budget and revised estimates for 1905–1906 is due to the fact that, in consequence of a portion of the agency tracts in the Vizagapatam district having been included in the area to which the Local Boards Act is applicable, the receipts from the toll gates at Pottanghi and Rayagada will be credited from the 1st April 1906 to *Local* instead of to *Provincial*.

Public Works Officers.—The figures under this head do not call for any special remarks.

Expenditure—Civil Officers.—The budget estimate for 1905–1906 provided for the payment of 7 as the second instalment of the Imperial contribution of 20 to the Madras Port Trust Board for harbour improvements, the first instalment of 6·26 having been drawn in 1904–1905. Provision for the payment of the third and last instalment of 6·74 has been made in the budget estimate for 1906–1907. As explained previously these grants are credited to Provincial revenues through the LAND REVENUE head and disbursed through this head.

The grant from Provincial funds of 3 to the Madras Corporation for drainage works, which was included in the budget estimate for 1905–1906 and has been disbursed, is repeated in 1906–1907.

The increase in the revised estimate is due to the re-allotment of 40 to the Bellary municipality, being the amount which that body failed to draw out of the grant of 50 sanctioned in 1904–1905 for the construction of a hospital, and to a grant of 10 to the Madras Port Trust in connection with the visit of Their Royal Highnesses the Prince and Princess of Wales. On the other hand there has been a slight decrease in consequence of the transfer to the district board of a portion of the Agency tracts of Vizagapatam. This decrease is however nominal, as compensation is granted to the district board for the additional expenditure on public works by a grant from Provincial funds, this grant being debited to the head “CONTRIBUTIONS FROM PROVINCIAL TO LOCAL”.

The budget estimate for 1906–1907 provides for works hitherto executed from the Ryotwari Village Service fund which will be carried out at the cost of Provincial revenues.

Public Works officers.—The actuals for 1904–1905 took credit by deduction from expenditure for the refund to Provincial of 2·77 spent on coast lights up to the 31st March 1904. The actual expenditure in 1904–1905 was therefore 35·89. The increase in the budget estimate for 1905–1906 was due mainly to a larger allotment for water-supply and drainage works in municipalities to be carried out through the agency of the Public Works Department. It is however expected that, in consequence of the delay in preparing plans and estimates for some of these works, a large portion of these grants will lapse. These lapses, coupled with savings anticipated in the *suspense accounts* and in the establishment charges of the Public Works Department, explain the decrease in the revised estimate as compared with the budget estimate for 1905–1906.

The budget estimate for 1906–1907 makes the following provisions :—

- (1) 38 for public works to be executed departmentally;
- (2) 4 for grants-in-aid of water-supply, drainage and other works in municipalities to be carried out through the agency of the Public Works Department; and
- (3) 2·47 for works to be executed by Civil officers acting as Public Works disbursers.

The provision of 38 under (1) is inclusive of allotments for the following special objects :—

	LAKHS.			
(a) Central Farm Institute at Coimbatore	..	..	..	2·77
(b) Central Record office at the Presidency	..	..	..	2·00
(c) Bridge over the Kolab and the Indravati rivers	..	..	..	1·23
Total	..	..	..	6·00

CONTRIBUTIONS.

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts.		
				1904-1905.	1903-1904.	1902-1903.
REVENUE.						
Contributions from Local Funds ..	4.95	5.91	3.96	3.53	2.73	2.72
EXPENDITURE.						
Contributions to Local Funds ..	20.18	26.52	20.04	7.33	8.76	7.41

The details are given in the following statement :—

	Budget estimate, 1906-1907.	Revised estimate, 1905-1906.	Budget estimate, 1905-1906.	Accounts, 1904-1905.
RECEIPTS.				
CONTRIBUTIONS FROM LOCAL TO PROVINCIAL FUNDS.				
<i>From Local Funds (Act V of 1884.)</i>				
1. Pay, etc., of Local Fund Audit establishments	72,400	50,000	51,100	38,850
2. Taluk Local Fund gunastahs in Godavari, Tanjore and Tinnevely	..	..	6,800	..
3. Proportionate cost of Medical College	..	..	..	7,891
4. Proportionate cost of sanitary inspection and Vaccine agencies	..	..	..	22,088
5. Reserve medical staff	15,200	11,700	12,000	11,592
6. Vaccine section of the King Institute of Preventive Medicine —buildings and apparatus	16,550	24,100	30,100	28,690
7. Vaccine section of the King Institute—Working expenses ..	45,700	28,000	26,700	..
8. Controlling and account establishments in the Local and Municipal department of the Secretariat	80,000	80,300	52,000	76,690
9. Controlling and account establishments in the Accountant- General's office	..	..	24,400	..
10. Printing work at Government Presses	5,500	5,500	6,500	5,216
11. Public Works	50,000	50,000	60,000	46,136
12. Block survey and classification of man villages under Local boards	6,840	1,400	..	13,020
13. Contribution towards services of Government servants Contribution on account of pensions of Local Fund servants	29,950	40,900	30,000	39,319
Contribution on account of pensions of Sanitary Assistants to District Medical and Sanitary officers	660	..	..	..
14. Contingencies and travelling allowances of Deputy Inspectors of Vaccination employed in Local Fund areas	24,000	22,000	50,000	18,538
15. Repayment of contributions to cover deficits	7,700	..	..	..
	3,54,500	3,13,000	3,49,600	3,08,030
Add for rounding	500	..	400	..
Total, Act V of 1884	3,55,000	3,13,000	3,50,000	3,08,030
<i>From Special Funds.</i>				
16. Ryotwari Village Service Fund	..	43,440	43,370	44,108
17. Proprietary Estates Village Service Fund	1,39,280	2,34,420	2,670	512
18. Irrigation Cess Fund	1,133	140	140	128
	1,40,413	2,78,000	46,180	44,748
Deduct for rounding	413	..	180	..
	1,40,000	2,78,000	46,000	44,748
Grand Total	4,95,000	5,91,000	3,96,000	3,52,778
EXPENDITURE.				
CONTRIBUTIONS FROM PROVINCIAL TO LOCAL.				
<i>To Local Funds Act V of 1884.</i>				
1. Public Works	97,700	..	1,43,000	1,33,285
2. Grant-in-aid of district boards	13,14,000	15,60,000	14,00,000	..
3. Education (Grants-in-aid)	..	..	..	..
4. Education (subsidy to district boards)	3,72,000	9,50,500	3,43,000	3,70,350
5. Medical purposes (hospitals and dispensaries and one-eighth pay of Medical subordinates)	55,000	55,000	55,000	56,555
6. Sanitation and general purposes	1,46,000	70,000	50,000	1,46,202
7. Native choultries	13,000	14,000	13,200	13,217
8. For wiping off deficits	20,000	..	..	13,548
9. Irrigation Cess Fund	..	2,500	..	..
	20,17,700	..	20,04,200	..
Add or deduct for rounding	300	..	200	..
	20,18,000	26,52,000	20,04,000	7,33,157

Revenue.—District boards have been relieved of any contribution towards the expenditure incurred after the 1st April 1904 on the medical college, sanitary inspection and vaccine agencies.

The rise in the receipts in 1904-1905 was, as explained in the memorandum issued last year, caused by (a) the transfer to this head, with effect from the 1st April 1904, of the pensionary contributions recoverable from district boards on behalf of their employes, which were previously credited to the head XXII. SUPERANNUATION; and (b) the contribution levied from district boards on account of the travelling allowances and contingencies of Deputy Inspectors of Vaccination employed in Local Fund areas as a result of the arrangement introduced on the 1st April 1904 under which these charges are debited to Provincial in the first instance and subsequently recovered from local bodies.

The increase in the revised estimate is due mainly to the recovery from the Proprietary Estates' Village Service fund of a portion of the charges defrayed from Provincial funds in connection with the enfranchisement of village service inams in proprietary estates. The budget estimate for 1906-1907 also includes a recovery of 1-32 on this account.

The recoveries from district boards on account of the travelling allowance and contingencies of Deputy Inspectors of Vaccination were overestimated in the budget estimate.

As explained under the head LAND REVENUE, the contributions from local funds towards the cost of the combined local fund audit and account establishments in Collectors' offices appear under this head. An increase in the war reserve of civil hospital assistants necessitates larger recoveries in 1906-1907 from district boards on account of this staff.

The increase in the budget estimate for 1906-1907 under working expenses of the Vaccine Section of the King Institute of Preventive Medicine is consequent on the larger supply in 1905-1906 of vaccine lymph from the institute to district boards. The budget estimate for 1906-1907 also takes into account the repayment by the district board of Nellore of the contribution made from Provincial funds in order to cover its deficit balance in 1905-1906. On the other hand there will be no contribution to Provincial from the Ryotwari Village Service fund, as the village-cess will be abolished from the 1st April 1906.

Expenditure.—The increase in the revised over the budget estimate has been caused mainly by the transfer to this head of the allotment of 6 for primary education which in the budget estimate was placed under the head 22. EDUCATION. This sum has been distributed amongst district boards for expenditure almost entirely on buildings for primary schools.

The special assignment of 14 in aid of the resources of district boards has been utilized by these bodies chiefly on roads and bridges. This grant is shown in the revised estimate under PUBLIC WORKS.

The constitution of the Koraput district board and the extension of the Local Boards Act to certain Agency tracts in the Vizagapatam district from the 1st April 1905 have necessitated Provincial contributions of '33 and '04 to the two district boards. These grants also appear under PUBLIC WORKS.

A contribution of '20 sanctioned to the district board of Salem in view of the unsatisfactory state of its finances in consequence of plague expenditure has caused an excess over the estimates.

The budget estimate for 1905-1907 includes, in addition to an allotment for grants-in-aid of district boards, equivalent approximately to one-fourth of their revenue from land-cess, special contributions to the Koraput and the Vizagapatam district boards for PUBLIC WORKS and to other district boards for general purposes.

INCORPORATED LOCAL AND SPECIAL FUNDS.

Appendix B shows in abstract the accounts and estimates under Incorporated Local and Special Funds. The administration reports published annually give in detail the working of the several local boards, their revenue and expenditure.

FORT ST. GEORGE,
27th March 1906.

G. STOKES.

APPEN

PROVINCIAL ACCOUNTS AND

Heads of Revenue.	Budget Estimate, 1906-1907.	Revised Estimate, 1905-1906.	Budget Estimate, 1905-1906.	Accounts, 1904-1905.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
PRINCIPAL HEADS OF REVENUE.				
I.—Land Revenue—				
Collections	154.27	14.45	151.30	139.30
Adjustments	155.59	105.86	96.75	66.90
IV.—Stamps	48.00	46.25	43.85	44.22
V.—Excise	48.25	47.62	45.75	46.89
VIII.—Assessed Taxes	6.75	6.50	6.50	6.33
IX.—Forest	7.72	7.10	7.10	7.07
X.—Registration	16.00	16.30	15.80	16.08
Total	436.58	376.08	367.05	326.79
XII.—Interest	3.20	2.36	2.38	2.27
RECEIPTS BY CIVIL DEPARTMENTS				
XVI.—Law and Justice—				
A—Courts of Law	7.80	7.74	8.25	7.47
B—Jails	5.60	5.90	5.27	5.66
XVII.—Police—				
Police	4.61	4.80	1.66	5.06
Cattle Pounds	3.29			
XIX.—Education	2.38	2.33	2.32	2.31
XX.—Medical	1.26	1.17	1.21	1.30
XXI.—Scientific and other Minor Departments	4.59	4.20	4.91	5.27
Total	26.24	26.14	26.91	27.07
MISCELLANEOUS.				
XXII.—Receipts in aid of Superannuation, etc.	.38	.40	.43	.45
XXIII.—Stationery and Printing	.95	.99	.91	.93
XXV.—Miscellaneous	2.46	2.47	2.46	2.79
Total	3.79	3.86	3.80	4.17
IRRIGATION.				
XXX.—Minor Works and Navigation—				
In charge of Civil Officers	.11	.13	.07	.13
" of Public Works Officers	1.50	1.58	1.58	1.55
Total	1.61	1.71	1.65	1.68
BUILDINGS AND ROADS.				
XXXII.—Civil Works—				
In charge of Civil Officers	.08	.10	.12	.11
" of Public Works Officers	1.65	1.65	1.75	1.60
Total	1.73	1.75	1.87	1.71
CONTRIBUTIONS FROM LOCAL FUNDS				
Total Revenue and Receipts	4.95	5.91	3.96	3.53
Opening Balance	81.81	81.10	76.28	95.12
Grand Total	559.91	498.91	483.90	462.34



DIX A.

ESTIMATES—MADRAS.

Heads of Expenditure.	Budget Estimate, 1906-1907.	Revised Estimate, 1905-1906.	Budget Estimate, 1905-1906.	Accounts, 1904-1905.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
DIRECT DEMANDS ON THE REVENUE.				
1.—Refunds and Drawbacks	.96	1.12	.96	.94
2.—Assignments and compensations	1.26	1.35	..	..
Total	2.22	2.47	.96	.94
CHARGES IN RESPECT OF COLLECTIONS.				
3.—Land Revenue	112.85	60.30	60.60	58.11
6.—Stamps	1.83	1.84	1.80	1.76
7.—Excise	2.57	2.55	2.53	2.50
10.—Assessed Taxes	.08	.08	.08	.07
11.—Forest	6.37	5.50	5.51	4.96
12.—Registration	9.54	9.46	9.46	9.23
Total	133.24	79.73	79.98	76.63
INTEREST.				
13.—Interest on Ordinary Debt	2.61	2.08	2.12	1.83
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.				
18.—General Administration	10.77	11.61	10.53	10.74
19.—Law and Justice—				
A—Courts of Law	49.87	49.70	49.99	49.40
B—Jails	13.30	13.50	12.66	12.64
20.—Police—				
Police	63.50	51.33	58.79	51.37
Cattle Pounds			2.63	
21.—Marine	.16	.15	.16	.14
22.—Education	30.03	23.32	29.78	21.88
24.—Medical	16.68	16.50	16.87	15.50
25.—Political	.77	.76	.79	.80
26.—Scientific and other Minor Departments	11.22	9.29	9.35	7.68
Total	196.30	176.16	191.55	170.15
MISCELLANEOUS CIVIL CHARGES.				
29.—Superannuation Allowances and Pension	21.62	20.60	19.94	19.53
30.—Stationery and Printing	12.53	11.64	11.81	11.46
32.—Miscellaneous	2.44	2.80	2.42	3.41
33.—Famine Relief	3.00	1.07	15.00	..
Total	39.59	36.11	49.17	34.40
IRRIGATION.				
43.—Minor Works and Navigation—				
In charge of Civil Officers	6.25	6.00	6.00	6.16
" of Public Works Officers	35.00	43.16	38.00	41.85
Total	41.25	49.16	44.00	48.01
BUILDINGS AND ROADS.				
45.—Civil Works—				
In charge of Civil Officers	11.15	11.02	10.68	8.83
" of Public Works Officers	44.47	33.85	39.39	33.12
Total	55.62	44.87	50.07	41.95
Contributions to Local Funds	20.18	26.52	20.04	7.33
Total Expenditure	491.01	417.10	437.89	381.24
Closing Balance	68.90	81.81	46.01	81.10
Grand Total	559.91	498.91	483.90	462.34
Surplus	..	.71	..	..
Deficit	12.91	..	30.27	14.02

APPENDIX B.

INCORPORATED LOCAL AND SPECIAL FUND ACCOUNTS AND ESTIMATES.

Heads of Revenue.	Budget estimate, 1906-1907.		Revised estimate, 1906-1906.		Budget estimate, 1906-1906.		Revised estimate, 1906-1906.		Budget estimate, 1906-1906.		Revised estimate, 1906-1906.		Accounts, 1904-1906.	
	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.	Local Funds Act V of 1884.	Special Funds.
I. Land Revenue	1-42	2-81	4-23	27-84	1-47	25-56	25-03	1-42	23-84	25-26	1-47	25-56	25-03	1-42
VI. Provincial rates.	67-60	5-28	72-88	64-25	65-05	26-37	91-42	61-62	24-57	86-19	65-05	26-37	91-42	61-62
XII. Interest	99	..	99	63	71	..	71	64	..	64	71	..	71	64
XVIIA. Law and Justice—Courts of Law.	30	..	30	30	25	..	25	33	..	33	25	..	25	33
XIX. Education	8-05	..	3-05	2-93	8-05	..	3-05	2-96	..	2-96	8-05	..	3-05	2-96
XX. Medical	74	..	74	72	72	..	73	76	..	76	72	..	73	76
XXII. Superannuation.	01	..	01	01	01	..	01	..	..	..	01	..	01	..
XXV. Miscellaneous.	6-42	..	6-42	6-63	6-18	..	6-18	6-56	..	6-56	6-18	..	6-18	6-56
XXVI. State Railways gross receipts.	6-20	..	6-20	6-00	6-00	..	6-00	5-47	..	5-47	6-00	..	6-00	5-47
XXXII. Civil Works. By P.W.D.	14-28	..	14-28	14-05	13-78	..	13-78	13-88	..	13-88	13-78	..	13-78	13-88
Contributions	20-18	..	20-18	26-50	20-04	..	20-04	7-84	..	7-84	20-04	..	20-04	7-84
Total Revenue	121-26	8-09	129-35	128-30	117-37	52-93	170-30	101-07	48-41	149-48	117-37	52-93	170-30	101-07
Debit deposits	..	..	..	..	..	..	..	2-98	..	2-98	..	..	..	2-98
Surplus or deficit	..	..	5-65	..	..	..	8-38	7-32	4-27	11-59	..	..	..	4-27
Opening balance { Service Debt ..	..	..	45-49	..	..	..	33-49	35-84	12-57	48-41	..	..	..	12-57
	..	..	..	..	..	..	..	69	..	69	..	..	..	69

APPENDIX C.

PROVINCIAL LOANS AND ADVANCES.

	Budget, 1906-1907.	Revised, 1906-1906.	Budget, 1905-1906.	Accounts.							
				1904-1906.	1903-1904.	1902-1903.	1901-1902.	1900-1901.	1899-1900.		
Class I—Advances to Cultivators	Balance ..	37-42	35-30	35-11	36-14	38-10	37-94	38-43	38-79	42-81	
	Advances ..	4-10	6-60	3-60	3-37	2-51	4-31	3-81	4-15	3-42	
	Recoveries ..	4-16	4-48	4-23	4-21	4-47	4-15	4-30	4-51	7-44	
	Balance ..	37-36	37-42	34-48	35-30	36-14	38-10	37-94	38-43	38-79	
Class III—Loans to Landholders and Notabilities.	Balance ..	14	44	29	44	35	11	..	..	01	
	Advances ..	..	..	..	..	09	24	11	..	01	
	Recoveries ..	14	30	15	..	..	..	..	..	..	
	Balance ..	..	14	14	44	44	35	11	..	..	
Class IV (a)—Loans to Mufassal Municipalities.	Balance ..	23-24	17-00	16-99	14-76	13-76	13-27	12-28	12-61	12-67	
	Advances ..	5-63	7-22	7-93	3-25	1-79	1-13	1-57	2-27	52	
	Recoveries ..	1-58	1-98	1-97	1-01	1-79	1-64	1-58	1-60	58	
	Balance ..	27-29	23-24	23-95	17-00	14-76	13-76	13-27	12-28	12-61	
Class IV (b)—Loans to District Boards	Balance ..	5-58	10	10	20	30	40	50	..	05	
	Advances ..	13-00	5-58	10-30	..	..	..	..	50	05	
	Recoveries ..	08	10	10	10	10	10	10	..	..	
	Balance ..	18-50	5-58	10-30	10	20	30	40	50	..	
Total, Provincial Loans and Advances.	Balance ..	66-38	52-84	52-49	51-54	52-51	51-72	51-21	51-40	55-54	
	Advances ..	22-73	19-40	21-83	6-62	4-39	5-68	5-48	4-92	3-94	
	Recoveries ..	5-96	5-86	5-45	5-32	5-36	4-89	4-97	5-11	8-08	
	Balance ..	83-15	66-38	68-87	52-84	51-54	52-51	51-72	51-21	51-40	

**Proceedings of a Meeting of the Council of the Governor of Fort St. George
assembled for the purpose of making Laws and Regulations under the
provisions of the Acts of Parliament, 24 and 25 Vic., cap. 67, and 55
and 56 Vic., cap. 14.**

The Council met at the Council Chamber, Fort St. George, at noon on Tuesday
the 13th day of November 1906.

P R E S E N T :

His Excellency the Hon'ble Sir ARTHUR LAWLEY, K.C.M.G., G.C.I.E., Governor
of Madras—*Presiding*.
The Hon'ble Mr. G. STOKES, C.S.I.
The Hon'ble Mr. G. S. FORBES, C.S.I.
The Hon'ble Mr. J. TWIGG.
The Hon'ble L. A. GOVINDARAGHAVA AIYAR Avargal, Diwan Bahadur.
The Hon'ble Mr. J. N. ATKINSON.
The Hon'ble Mr. C. J. WEIR.
The Hon'ble Mr. A. G. CARDEW.
The Hon'ble K. R. GURUSWAMI AIYAR Avargal.
The Hon'ble M. KRISHNAN NAYAR Avargal.
The Hon'ble B. NARASIMHESWARA SARMA Garu.
The Hon'ble Nawab MUHAMMAD RAZA KHAN.
The Hon'ble Mr. H. P. HODGSON.
The Hon'ble Mr. M. HAMMICK, C.I.E.
The Hon'ble Mr. A. E. CASTLESTUART STUART.
The Hon'ble P. S. SIVASWAMI AIYAR Avargal.
The Hon'ble Raja VASUDEVA RAJA Valia Nambidi of Kollengode.
The Hon'ble Mr. V. G. LYNN.
The Hon'ble Sir V. BHASHYAM AIYANGAR, *Kt.*, C.I.E., Diwan Bahadur
(Officiating Advocate-General).
The Hon'ble Sir V. C. DESIKA CHARIYAR, *Kt.*
The Hon'ble Mr. T. T. LOGAN.
The Hon'ble Mr. F. J. WILSON, M.I.C.E.

ADDITIONAL MEMBERS.

The Secretary reported that the following gentlemen had taken their seats as
Additional Members of Council :—

The Hon'ble Mr. A. E. CASTLESTUART STUART.
" " P. S. SIVASWAMI AIYAR Avargal.
" " RAJA VASUDEVA RAJA Valia Nambidi of Kollengode.
" " Mr. V. G. LYNN.
" " Sir V. BHASHYAM AIYANGAR, *Kt.*, C.I.E., Diwan Bahadur
(Officiating Advocate-General).
" " Sir V. C. DESIKA CHARIYAR, *Kt.*
" " Mr. T. T. LOGAN.
" " Mr. F. J. WILSON, M.I.C.E.

• THE LATE HON'BLE K. VASUDEVA AIYANGAR

AND

THE LATE HON'BLE C. MUTTUKUMARASWAMI MUDALIYAR.

His Excellency the PRESIDENT, in opening the proceedings, said :—Gentlemen,
I should indeed have been well satisfied if the task which lay before me this morning
had been limited to the exercise of those formal functions which, in my capacity as

your President, I am called upon to perform. But I cannot refrain from reminding you that since we last assembled in this Chamber, the services have been lost to this Council of two honoured and sagacious Councillors. Both of them could claim descent from ancient and honourable lineage and both of them, by their lives, proved themselves worthy of the ancient race from which they sprung. In each of them was displayed a deep and constant concern for the welfare of the classes which they represented in this Council with conspicuous ability, and the intimate knowledge, which they both possessed, of the land problems of this Presidency has been of the greatest value to this Council when legislative measures, affecting the interest of zamindars and ryots, have been under consideration. We cannot but deplore—and deplore deeply—their loss, and to those who are nearest and dearest to them I know full well that the deep and unqualified sympathy of this Council will be extended in full measure. A resolution will be submitted to you embodying the sentiments to which I have endeavoured to give expression, however inadequately.

And, meanwhile, if I may pass from this sorrowful reminiscence, I should like to extend, if I may, to that gentleman by whose appointment one of the vacancies to which I have alluded has been filled—to extend to him a very cordial welcome and to express the hope that there may lie before him a long and prosperous career of usefulness and advantage to the country, whose interests he has shown himself ready to serve. I now ask the Hon'ble Mr. Stokes to be good enough to move, as an unopposed motion, the resolution to which I have alluded.

The Hon'ble Mr. G. STOKES:—Your Excellency, I desire also to say in my own behalf, and I think I may say on behalf of Government, how deeply we feel the loss of those two Members to whom your Excellency has referred. They were both modest, thoughtful men, able and painstaking helpers in the work of this Council. We sincerely deplore their loss. I therefore, Sir, with your permission, move the following resolution:—

“That this Council desire to express their deep sense of regret at the loss which they have experienced by the death of the Hon'ble K. Vasudeva Aiyangar and the Hon'ble C. Muttukumaraswami Mudaliyar, and, while placing on record an expression of their high appreciation of the services rendered to the Council by the deceased Members, to convey to their families a message of sincere sympathy in their bereavement.”

The Hon'ble Sir V. C. DESIKA CHARIYAR:—Your Excellency and Honourable Members—On behalf of the elected Members of this Council I rise to express our deep sorrow at the untimely death of two of the Indian Members of this Council, viz., the Hon'ble K. Vasudeva Aiyangar and the Hon'ble C. Muttukumaraswami Mudaliyar, B.A., Zamindar of Chunampet. That they were both great men, goes without saying; and if they had only been spared, they would have become still greater men. I have known them both for over 20 years. There were several characteristics common to them. Each occupied a unique position in his own district; officials and non-officials alike looked up to them for assistance and advice on all important occasions; each of them was the life and soul of many a useful institution—educational, political, social and religious—of his district; each of them spent large sums of money from his own purse in maintaining various such institutions; both of them led unostentatious, simple lives, being accessible to all classes of persons. While both of them were thoroughly orthodox and firm believers in their own religion, they both had cultivated a genuine spirit of toleration and respect for other people's religious views. Without being obtrusive or fussy, they always rose to the occasion and expressed their views in a thoroughly independent manner and always commanded the respect and attention of their adherents and opponents alike. While they believed fully in their own views, they always respected honest difference of opinion. I might say, Sir, without being guilty of exaggeration, each of them was a universal favourite in his own district. Alas! both died young and suddenly, mourned not only by their relations and friends, but also by a wide circle of adherents and dependants and by a wider circle of acquaintances and admirers. By their death this country has lost two genuine patriots, this Presidency has lost two level-headed leaders, the Indian community has lost two of its generous-hearted philanthropists, this Council has lost

the valuable services of two able Non-official Councillors, each being a real representative of an important section of the community, and last, though not least in importance, we, the elected Members, have lost two staunch supporters among the ranks of nominated Non-official Members of this Council. It is not too much to say that we, the elected Members, shall miss them most in this Council. Their premature death has created too many vacancies which no two men can adequately fill. We may well say of our departed friends:

“Both of them were good men and great,
Rudely snatched away by cruel Fate
While still young and in their prime of life,
Ready to help and support us in our strife.”

His Excellency the PRESIDENT:—I will ask those Honourable Members who are in favour of the resolution to be good enough to rise in their places.

All the Honourable Members having stood, the resolution was declared unanimously carried.

QUESTIONS AND ANSWERS.

His Excellency the PRESIDENT:—Honourable Members will now be good enough to put their questions.

The Hon'ble K. R. GURUSWAMI AIYAR:—

I. With reference to G.O., No. 1108 I., dated 26th September 1902, postponing the further investigation of the Ghiriyar project in the Tinnevely district, will Government be pleased to help and expand wet cultivation in the dry taluq of Srivilliputtur and its neighbourhood by directing the very early resumption of that investigation?

The Hon'ble Mr. Wilson:—

I. It was not possible for the Special Superintending Engineer to take up the necessary investigation before the expiry of his term of office on the 30th September last, but arrangements will, if possible, be made for the early investigation of the Ghiriyar catchment by the special officers now engaged on the Pambiar and Periyar investigation.

The Hon'ble K. R. GURUSWAMI AIYAR:—

II. (a) Have Government received a memorial from the ryots of Molagavalli in the taluq of Alur in the Bellary district stating that the rainfall in that village was very scanty during the last five faslis and praying that the arrear revenue demand accumulated during the last three years might be remitted?

(b) Are the facts stated therein substantially correct, and if so, will Government be pleased to state what order they have passed or propose to pass to give relief to the memorialists?

The Hon'ble Mr. Cardew:—

II. The memorial referred to has been received and has been referred to the Board of Revenue for report. The Board's report has not yet been received.

The Hon'ble K. R. GURUSWAMI AIYAR:—

III. With reference to the answer of Government to my interpellations at the last meeting of this Council, numbered XVI and XVII series, will Government be pleased to state if the reports referred to therein have been received and what action has been or is to be taken to remedy the grievances pointed out?

The Hon'ble Mr. Wilson :—

III. In reply to Question No. XVI asked at the meeting of the Legislative Council held on 6th April 1906 :

- (a) & (b) It is understood from the local officers that the Kodagan channel always gets a good supply of water and that it was cleared of silt during the three years ending 1905-1906 at a cost of Rs. 2,320. Further clearances found necessary will be carried out.
- (c) Though the capacity of the Chatram Pudukulam tank, which has a catchment of 23 square miles, will last only for 26 days, it is reported that the tank constantly gets fresh supplies.
- (d) As regards the provision of sand sluices to the tank, it is understood that there are already three sand vents. It is not considered advisable to provide any more as the ryots will not work them and as a general rule sand sluices in a tank have not proved effective.

In continuation of the reply given to Question No. XVII at the meeting of the Legislative Council held on 6th April 1906 the Honourable Member is informed that before any final report can be expected from the Superintending Engineer, certain investigations have to be made and the Superintending Engineer will be requested to report when these will be completed. As far as is known at present, the cost of any really effective remedy is likely to be prohibitive.

The Hon'ble K. R. GURUSWAMI AIYAR :—

IV. (a) Is it a fact that incomes of chit companies are assessed to income-tax in the district of Tinnevely though annually they are below the assessable minimum, and will Government be pleased to state if this practice has obtained anywhere else and how long?

(b) Do Government consider such assessment legal ; and if not what redress for the past and remedy for the future do they propose to afford?

The Hon'ble Mr. Cardew :—

IV. Under part II of the second schedule to Act II of 1886 income-tax is leviable on the whole of the net profits made in British India by any company as defined in the Act, and there is no assessable minimum. All companies as defined in the Act have been so assessed since the introduction of the Act and the Government see no reason to regard such assessment as illegal.

The Hon'ble K. R. GURUSWAMI AIYAR :—

V. (a) Is it a fact that the Church of St. Peter at Ráyapuram is the property of the caste of boat-owners and boatmen called Coorocoola Vamsa residing in that locality?

(b) Is it a fact that there is a fund of about one and a half lakhs of rupees which is also the property of the said caste and is to be used for divine worship by them in that church?

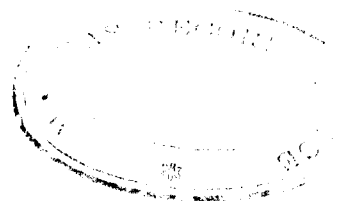
(c) Is it a fact that the amount remained locked up with the Government from 1833 to 1865 and has since remained in court deposit?

(d) Is it true that it has been judicially settled so as to bind the whole caste that the officiating priest is to be appointed by a majority of the caste and that no priest otherwise appointed can officiate in the church or be lawfully paid his salary or expenses from the fund?

(e) Is it also true that the fund is now quarter of a lakh less than it was in 1865 and that during the interval nearly one lakh and fifteen thousand rupees have been spent out of it for law charges and receivers' commission?

MADRAS:

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PROCEEDINGS
OF THE
COUNCIL OF THE GOVERNOR OF FORT ST. GEORGE
ASSEMBLED FOR THE PURPOSE OF MAKING
LAWS AND REGULATIONS,
1906.

(f) Is it a fact that in an election held in May last under the presidency of Mr. L. D. Swamikannu Pillai, Rai Bahadur, the Reverend Fernandez of the Mylapore Mission has been duly elected by two hundred and twenty-one voters out of two hundred and thirty-five that attended the poll?

(g) Have Government received a memorial from the said caste complaining that, after such protracted and costly litigation, the will of the caste is not allowed to prevail?

(h) Will Government be pleased to state what action they propose to take?

The Hon'ble Mr. Hammick :—

V. (a) to (d) The Honourable Member is referred to the judgment of the High Court in Original Suit No. 102 of 1880 which contains a history of the matter and which settled a scheme for the administration of the fund.

(e) The Government have no information as to the present condition of the fund.

(f) The Government have no information about the election beyond what has been published in the newspapers.

(g) The answer is in the affirmative.

(h) The Government have declined to interfere.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VI. (a) With reference to my remarks on the recruitment and prospects of Indian officers in the City Police at the discussion of the last budget, will Government be pleased to make a statement explanatory of the circumstances that led to the peculiarities pointed out and the policy that Government propose to pursue hereafter?

(b) Will Government be pleased to provide as early as possible for a larger admixture of the Indian element, especially the Muhammadan, into the ranks of officers in that force, and give the Indian recruits the same facilities of promotion as to Europeans and Eurasians?

(c) Will Government be pleased to state why Indian Sub-Inspectors are denied house-rent while European Sub-Inspectors are paid the same, and order equal treatment for both classes?

The Hon'ble Mr. Hammick :—

VI. (a) & (b) The peculiar circumstances of the Madras City make it advisable to employ a considerable number of Europeans or Eurasians. There is, however, a scheme now under consideration for the reorganization of the City Police force. When this is given effect to, the personnel of the force will be considered.

(c) The distinction arose from the different circumstances of the two classes, but, when the new scheme just mentioned comes into force, the grant of house-rent allowances will be abolished and all Sub-Inspectors of the City force will as soon as possible be given free-quarters.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VII. (a) Have Government perused reports in the newspapers—

(1) of the testimony of Mr. Milo MacMahon, a passenger on board the S.S. *Umfuli* that recently brought Indian coolies from Natal to Madras, to the following effect as regards their voyage on board that vessel and the treatment of coolies in general in Natal estates, and

(2) of the corroboration of such testimony from two of his fellow passengers, viz., Messrs. Blamire and B. Oldack?—

“ He spent several months in the Natal sugar estates and saw everything “ there was to see there and formed his opinion as a practical planter that he is. In “ those estates (with the exception of some where the cooly is treated well) indentured

"Indian coolies are worked from daybreak to nightfall—from 4 in the morning until 7 in the night—and far beyond their capacity such as it is. Being questioned whether they would like to go again to the estates some coolies told him 'Never, dera! why, they skin you alive in that place'. When they leave their coast the coolies do not know where they go, and once they return home they do not like to go back to the estates. The slavery there under the British flag is indeed worse than the slavery under the Sultan of Zanzibar. So worked, the coolies contract all sorts of diseases including consumption, and most of those who survive return home, mere wrecks of humanity, to die. Ceylon planters would be shocked if they saw the way these coolies are treated. It is a surprise that the authorities in India do not inquire into the matter. There have been commissions of a kind but a commission of Ceylon and Indian planters should see how the indentured coolies are treated there. The way these coolies, about 650 in number with more than 200 invalids among them, were packed home on board the S.S. *Umfuli*, a vessel of less than 2,300 tons, was a disgrace to civilization. They were huddled together—men, women and children—without any separation of the sexes. Some of the invalids were in a pitiable condition and ought never to have been allowed to leave the hospital. The best that was in them having been taken out of them they were packed home to die. Among the invalids, there were cases of measles, beri beri, consumption and leprosy. There was no room for proper isolation and those required to be isolated were placed—men, women and children all huddled together—in two boats swung over the deck. Even lepers were mixed up with the rest. How they lived in there he could not imagine. As a fact fourteen deaths occurred on the voyage."

(b) Will Government be pleased to state if they directed any of their officers to ascertain the facts from the passengers on board that vessel when it arrived at Madras; and if any official report has been received, will Government be pleased to lay the same on the table?

(c) Have Government addressed the Government of Natal or anybody else there calling for an explanation in respect of the overcrowding of, and defective arrangements for, the passengers on board that vessel; and if not, will Government be pleased to do so hereafter and publish the correspondence or its result?

(d) In view of the serious charges alleged regarding the treatment of coolies in Natal, will Government be pleased to appoint a commission of inquiry, composed of an experienced Indian planter and an eminent non-official Indian among others, to see and investigate the present condition of things in the estates and suggest reforms for the future?

(e) Will Government be pleased to consider the desirability of locating an officer of the Indian Civil Service or a high native Indian officer in Natal as Protector of Indian Emigrants and periodically recalling that officer into service in India sending another in his stead?

(f) If not, will Government be pleased to state what action they propose to take for the proper protection of their coolly subjects in that country?

The Hon'ble Mr. Hammick :—

VII. The Government have read the papers referred to.

The report from the Protector of Emigrants on the S.S. *Umfuli* will be placed on the table*. Government propose to await the further information promised before deciding whether any and, if so, what action should be taken in this matter.

The Hon'ble K. R. GURUSWAMI AIYAR :—

VIII. With reference to a Malabar correspondent's complaint under the heading "A Sad Case" in the *Hindu* of the 8th October 1906 and my telegram and letter of 9th October 1906 to Government regarding that complaint, will Government be pleased to state if it has been inquired into and with what result?

* The report was accordingly placed on the table at the meeting.

The Hon'ble Mr. Hammick :—

VIII. The Government have enquired into the matter. The anonymous letter in the *Hindu* misrepresented the facts which are as follows :—

Two Panniars named Velli and Velukkan were convicted on the same day by the Sarishtadar-Magistrate of the Wynaad. Velli was convicted of theft and sentenced to undergo 15 days' rigorous imprisonment; and Velukkan was convicted of house-breaking and theft and sentenced to undergo 3 months' rigorous imprisonment. Both men were despatched on 20th May to the Central Jail, Cannanore. On admission into the jail on the 23rd May the men personated each other with the result that Velukkan who had been sentenced to 3 months was released after 15 days. Subsequently both men were rearrested by order of the District Magistrate, Malabar, and kept under remand. Velukkan, however, escaped from police custody and his whereabouts are still unknown. Velli was tried by the Sub-Divisional Magistrate of Tellicherry. It was proved that, in the registers of the jail, the entries relating to Velukkan really belonged to convict Velli and *vice versa*, and it is clear from the judgment that the personation was carried out intentionally by the prisoners themselves. Velli was convicted under section 182 of the Indian Penal Code of giving false information with intent to cause a public servant to use his powers to the injury of another person, and sentenced to one month's rigorous imprisonment.

The insinuations made in the letter in the *Hindu* against the District Magistrate of Malabar are groundless.

The Hon'ble K. R. GURUSWAMI AIYAR :—

IX. (a) Have Government received a memorial from the inhabitants of Tuticorin on the subject of Indo-Ceylon communications protesting against the adoption of the Rameswaram-Mannar route and suggesting improvements to their harbour?

(b) Is it a fact that any proposals for effecting a Rameswaram-Mannar connection are before Government and under their consideration, and if so, will Government be pleased to make a statement as to the nature of the proposals, the financial responsibilities of Government therein involved and the view that Government have thus far definitely taken in the matter?

(c) Is it a fact, as urged by the inhabitants of Tuticorin, that the port revenue of that place has annually exceeded the expenditure by about sixty thousand rupees, and will Government be pleased to state the aggregate of such surplus during the last twenty years or for that portion of the period for which figures are now available?

(d) Will Government be pleased to state if improvements to the harbour of Tuticorin must await their decision on the question of Rameswaram-Mannar connection or are intended to be taken on hand independently?

(e) If the latter, will Government be pleased to order that expert investigation of the best mode of improving and protecting the Tuticorin harbour be commenced at an early date?

(f) Are Government aware of the utter inadequacy of accommodation in the Tuticorin Railway station for passengers to and from that town and the total want of accommodation for those of all classes including emigrant coolies landing at or embarking from that port, and will Government be pleased to call the attention of the Railway administration concerned with a view to early improvements being effected?

The Hon'ble Mr. Hammick :—

IX. (a) Government have received a memorial from the inhabitants of Tuticorin on the subject of Indo-Ceylon communications protesting against the adoption of the Rameswaram-Mannar route and suggesting improvements to their harbour.

- (b) The question of effecting connection between Rámésvaram Island and Mannar is still under consideration, but Government are not at present in a position to state their views.
- (c) Port dues collected at Tuticorin under the Indian Ports Act, 1889, are credited to the General Minor Ports Fund and a separate account for each port is not maintained by Government. The port dues collected at any particular port cannot be regarded as available for expenditure at that particular port.
- Other revenues collected in the port of Tuticorin are landing and shipping fees and pier tolls. The receipts are expended for local purposes and the accounts are published annually in the *Fort St. George Gazette*.
- In 1904 the Government purchased at the cost of the General Minor Ports Fund a dredger at a cost of about Rs. 3,30,000 primarily for the improvement of the port of Tuticorin.
- (d) The proposed improvements to the Tuticorin harbour need not necessarily await a decision on the question of Rámésvaram-Mannar connection.
- (e) The Government finding that serious questions have been raised as to whether the work done by the dredger in the Tuticorin harbour has been of any real advantage have appointed a committee to consider the best mode of improving the harbour.
- (f) Government consider that the accommodation at the Tuticorin Railway station is inadequate and representations to that effect will be made to the Railway administration concerned.

The Hon'ble K. R. GURUSWAMI AIYAR :—

X. (a) Are Government aware that there is public dissatisfaction at the supersession of Mr. C. Sankaran Nayar, C.I.E., at the last filling up of temporary vacancies on the bench of the local High Court?

(b) Will Government be pleased to make a statement as to why he was so superseded after acting thrice as a Judge of that Court?

(c) Have Government recommended to the Government of India or to the Right Honourable the Secretary of State for India that the number of Judges of that Court should be permanently increased to seven, and if so, have they also recommended any statutory modifications so as to admit of the permanent appointment of more Indians than one as Judges of that Court?

(d) If not, will Government be pleased now to make such a recommendation?

The Hon'ble Mr. Hammick :—

X. The Government consider it inexpedient to make any statement on the subject.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XI. (a) Is it a fact that in the Madras Salt, Abkari and Customs Department—

(1) only twenty-nine out of one hundred and three gazetted officers are Indians,

(2) only one out of twenty-two officers drawing Rs. 500 and over is an Indian, and

(3) none out of eight officers drawing Rs. 1,000 and over is an Indian?

(b) Is it also a fact that fourteen of the twenty-nine Indian officers are graduates while eleven of the seventy-four Europeans and Eurasians are unpassed men specially exempted by Government in the matter of educational qualifications?

(c) Will Government be pleased to state if there is any order in force reserving the higher ranks in the department to Europeans and Eurasians, and if so, will they be pleased to lay it on the table?

(d) Will Government be pleased to cancel that order and lay down a more liberal policy?

(e) Will Government be pleased to increase the number of Indian officers in the gazetted ranks as vacancies arise and allow access to those already in service to Assistant Commissionerships and Deputy Commissionerships at the earliest opportunity?

The Hon'ble Mr. Cardew :—

XI. If the term "Indian" means a Native of India as defined in Statute 33 and 34, Victoria, Cap. 3, the figures quoted by the Honourable Member are not correct. It is a fact that eleven of the seventy-four Europeans and Eurasians are unpassed men specially exempted by Government from the examination rules. There is no order reserving the higher ranks of the Salt, Abkari and Customs Department to any class or excluding any class therefrom, and there is nothing to prevent any Native of India from being promoted to the rank of Assistant Commissioner or Deputy Commissioner if he is found fit for such appointments.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XII. (a) With reference to the Government Order issued in July 1904 regarding the tender of an apology by Sub-Magistrate Vijayandra Rao of Trichinopoly to the local police, will Government be pleased, in reconsideration thereof, to render his punishment also temporary as it was in the case of the other officers concerned and restore him now to his magisterial position?

(b) Is it a fact that, in pursuance of the said Government Order, Vijayandra Rao was offered a Huzur Treasurership first at Trichinopoly and then at Guntur on a salary of Rs. 125 and that owing to his poverty he was unable to find the necessary security therefor?

(c) Is it a fact that he has since then been employed as head clerk of a Revenue Sub-Divisional office on a salary of Rs. 70 only?

(d) If Government do not think fit to restore him to his magisterial position, will they be pleased to direct his restoration to his original salary of Rs. 120 in the Revenue or any other suitable department?

The Hon'ble Mr. Hammick :—

XII. (a) The Government are not prepared to give any such undertaking at the present time.

(b) It is a fact that Vijayandra Rao was offered the appointments referred to and declined to take them up.

(c) The answer is in the affirmative.

(d) The answer is in the negative.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XIII. (a) Has Government's attention been drawn to a letter signed "Abdus Salam, B.A.", published on pages 6 and 7 of the *Muslim Patriot* of the 12th October 1906, in which it is complained that the interests of qualified Mussalmans already in Government service are not duly regarded and that deserving Mussalman candidates are not encouraged to enter the public service?

(b) Will Government be pleased to state the circumstances under which the claims of the Muhammadan applicants referred to therein were not favourably considered in filling up the vacancies in the offices of—

(1) the Registrar of the Court of Small Causes, Madras,

(2) the Science Master of the Government Madrasa-i-Azam, and

(3) the Mathematics Master in the same school?

(c) Will Government be pleased to state also how the Eurasian Biology Graduate referred to therein came to be preferred for the post of Science Master and how Mr. H. W. Callaghan, a Graduate (B.A. and L.T.) of but one year's standing, came to be appointed directly to a vacancy on Rs. 200 in the Provincial Educational Service in supersession of officers already in the department?

(d) If in the cases aforesaid the claims of qualified Muhammadans are found to have been overlooked, will Government be pleased to instruct generally or the head of the department concerned to see that such cases do not recur?

The Hon'ble Mr. Hammick :—

XIII. The Government have now perused the letter referred to. The Government are not prepared to give information as to the grounds upon which, in the exercise of their patronage, they select one individual in preference to another for any vacant appointment. All claims are most carefully considered.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XIV. (a) With reference to the correspondence from Kulittalai under the heading "An overzealous Salt official" in the *Hindu* of 22nd August 1906 and my letter to Government on the same subject, dated 15th September 1906, will Government be pleased to state if an inquiry has been made in the matter and with what result?

(b) Is it a fact that the Assistant Inspector knocked at the door of the Sub-Inspector late at night to see if he was there, insisted on his young wife alone in the house opening the door for a search, and searched everywhere inside including even the bedding?

(c) Is it a fact that the Sub-Inspector threw himself into the Cauvery and committed suicide feeling disgraced at the incident and has left a widow and family in helpless poverty and distress?

(d) If the allegations are substantially as stated in the *Hindu*, will Government be pleased to state how they propose to deal with the Assistant Inspector and if they will kindly give suitable relief to the Sub-Inspector's widow and family?

The Hon'ble Mr. Cardew :—

XIV. An inquiry has been held by the Inspector, Salt, Abkari and Customs Department, into the case referred to in the question and the result of it is to show that the Sub-Inspector's death was not due to any action of the Assistant Inspector as alleged. The report of the inquest has not yet been received, but the Honourable Member's attention may be directed to the letter, dated 3rd September, which appeared in the *Hindu* newspaper of the 5th idem and in which the writer of the original letter "in justice to the Assistant Inspector" and "on further inquiry" practically withdrew his previous allegations.

The Hon'ble M. KRISHNAN NAYAR :—

XV. (1) Has the attention of the Government been called to a letter that was published under the heading of "The Arbuthnot failure" at page 4 of the *Indian Patriot* newspaper of 29th October 1906?

(2) Having regard to the extent and intensity of the suffering caused by the Arbuthnot failure and the necessary delay incidental to the usual judicial procedure with reference to insolvency matters, will the Government be pleased to pass or move the Government of India to pass a special law vesting the administration of the estate of the firm in a special board or do any other act calculated to afford some relief speedily to the suffering creditors?

(3) Will the Government be pleased at the request of creditors to lend the services of one or more expert accountants employed under Government for the examination of the accounts of the firm?

The Hon'ble Mr. Hammick :—

XV. (1) The Government have now perused the letter referred to.

(2) The Government do not consider that any action of the kind is necessary or advisable.

(3) The appointment of expert accountants as auditors is a matter within the province of the High Court.

The Hon'ble M. KRISHNAN NAYAR :—

XVI. (1) Is it a fact that, according to the existing rules regulating the personal conduct of Government servants in this Presidency, all gazetted officers and some non-gazetted officers are prohibited from having pecuniary transactions in the ordinary course of business with any bank or firm other than joint stock banks or British firms?

(2) Is it a fact that the officers mentioned in Question No. XVI (1) above are according to the said rules prohibited from depositing their money in Indian or Native banks which are not joint stock banks?

(3) Will the Government be pleased to amend rules 21, 22, 24 and schedule C of the rules regulating the conduct of the Government servants in such a way as to allow the officers therein mentioned to have pecuniary transactions in the ordinary course of business with Indian or Native banks also though they may not be joint stock banks?

The Hon'ble Mr. Hammick :—

XVI. (1) & (2) The rules are as stated by the Honourable Member, but their aim is to prohibit Government servants from entering into pecuniary transactions with persons who may be subject to their official authority, or who may be residing or carrying on business or possessing property in areas which may come within the official influence of Government officers.

(3) The rules are based on orders of the Government of India. The question whether these rules should be revised is under consideration.

The Hon'ble M. KRISHNAN NAYAR :—

XVII. (1) Has the attention of the Government been called to an article under the heading of "The Malabar Survey" that was published at page 5 of the *Indian Patriot* newspaper of 27th October 1906?

(2) Is it a fact that the survey registers of the Malabar district are in many instances wrong?

(3) Is it a fact that by reason of mistakes in survey, owners of lands in Malabar have in some cases been obliged to pay Government revenue for larger extent of land than really belongs to them?

(4) Is it a fact that owing to mistakes in survey, land-owners in Malabar have in some instances had to pay revenue to Government for other persons' lands?

(5) Is it a fact that the Government or the Revenue Board have on account of mistakes in survey ordered a resurvey of the Parappanangadi amsam of the Ernad taluq in the Malabar district or any other part of Malabar?

(6) Will the Government be pleased to bear the cost of such a resurvey?

The Hon'ble Mr. Cardew :—

XVII. The Government have now perused an anonymous letter which appeared in the newspaper referred to, but do not consider it necessary to order any enquiry into the statements it contains. If any resurvey of any part of Malabar is made, its cost will be debited according to the usual rules.

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The Hon'ble M. KRISHNAN NAYAR :—

XVIII. (1) Has the attention of the Government been called to an article under the heading of "Strange doings at the Maternity Hospital" published in the *Standard* of the 23rd October 1906?

(2) Will the Government be pleased to make enquiries as to the truth or otherwise of the allegations contained therein about the conduct of the Assistant Surgeon Mr. James towards a Hindu lady patient?

(3) Will the Government be pleased to take steps to prevent the occurrence of such acts in future?

The Hon'ble Mr. Hammick :—

XVIII. The attention of Government has been drawn to the matter and they are in possession of a report from the Superintendent in charge of the Maternity Hospital. The complaint, as stated in the article, is much exaggerated. The Superintendent took at the time what he considered to be due notice of Assistant Surgeon James' conduct, and the Government see no reason to take any further action in the matter.

The Hon'ble M. KRISHNAN NAYAR :—

XIX. (1) Is it a fact that the Government have resolved to make a grant of Rs. 30,000 towards the cost of printing Dr. Pope's Tamil Lexicon in England and publishing the book?

(2) Is it also a fact that the only stipulation which the Government have made with Dr. Pope for the contribution of Rs. 30,000 is that 50 copies of the book should be supplied free of cost to the Government?

(3) Will the Government be pleased to take steps to see that the book, when published, is issued at a reasonable price?

The Hon'ble Mr. Hammick :—

XIX. Negotiations in respect of the matter are still pending.

The Hon'ble M. KRISHNAN NAYAR :—

XX. (1) Has the attention of the Government been called to an article under the heading of "The Presidency Magistrates" published in the *Indian Patriot* of the 11th October 1906?

(2) Having regard to the large increase of work in the Courts of the Presidency Magistrates and the distance from some parts of the City to these Courts in Egmore and Georgetown, will Government be pleased to increase the number of Presidency Magistrates or appoint Honorary Magistrates for the disposal of cases?

The Hon'ble Mr. Hammick :—

XX. The Government have now perused the article. The proposal to appoint Honorary Magistrates when made on previous occasions received careful consideration, but the Government arrived at the conclusion that Courts of Honorary Magistrates were not suited to the local conditions of Madras, however adapted they might be to the conditions of the mufassal, and the subject was dropped. The Government, on the information before them, see no necessity to reconsider the proposal at present.

The Hon'ble M. KRISHNAN NAYAR :—

XXI. (1) Is it a fact that the rule of granting an allowance of 50 per cent. of their pay, subject to a maximum of Rs. 50 a month, to all officers of Government who are employed in the Wynaad taluq of the Malabar district, is not applicable to Sub-Registrars?

(2) Is it a fact that Sub-Registrars employed in the Wynaad taluq are given an allowance of only Rs. 15 a month whatever their pay may be?

(3) Will the Government be pleased to extend the rule of granting Wynaad allowances to Government servants in general, to the cases of Sub-Registrars also?

The Hon'ble Mr. Hammick :—

XXI. (1) & (2) Certain classes of officers in the Wynaad are ordinarily granted an allowance of 50 per cent. of their pay, and Sub-Registrars in the Wynaad taluq are granted an allowance of Rs. 15 only.

(3) The question of giving an increased allowance to the Sub-Registrars in question will be considered by Government.

The Hon'ble M. KRISHNAN NAYAR :—

XXII. Will the Government be pleased to direct the publication of the report and other proceedings of the Committee of Inquiry which investigated the causes of the Kódúru Railway collision case?

The Hon'ble Mr. Wilson :—

XXII. The report and other proceedings of the Committee of Inquiry which investigated the causes of the Kódúru collision were forwarded by the Senior Government Inspector of Railways, Madras, to the Railway Board. It is for the Railway Board to decide whether the report should be published or not, and Government are at present unaware of their intention in the matter.

The Hon'ble M. KRISHNAN NAYAR :—

XXIII. (1) Has the attention of the Government been called to a letter under the heading of "Low-paid clerks and acting appointments" published in the *Hindu* of the 7th September 1906?

(2) Is it a fact that, as stated in the letter, concessions in the matter of privilege leave allowances are often denied to low-paid clerks but never to high-paid officers in some public offices?

(3) Will the Government be pleased to take steps to prevent the occurrence of such things in future?

The Hon'ble Mr. Hammick :—

XXIII. (1) The Government have now perused the article.

(2) & (3) The Government have no reason to suppose that the rules are unfairly applied.

The Hon'ble M. KRISHNAN NAYAR :—

XXIV. (1) Has the attention of the Government been drawn to an article under the heading of "Scarcity and dearness of food-grains" published in the *Hindu* of the 14th September 1906?

(2) Having regard to the high prices of food-grains prevailing in the market, will the Government be pleased to grant some extra allowance as provided for in the Civil Account Code to the low-paid servants in public offices?

The Hon'ble Mr. Cardew :—

XXIV. The Government have perused the article referred to. They do not consider that there are at present sufficient grounds to sanction the grant of compensation for dearness of provisions to any class of public servants.

The Hon'ble M. KRISHNAN NAYAR :—

XXV. (1) Has the attention of Government been drawn to letters and articles about the condition of low-paid Government servants that appeared in the issues of the *Hindu*, dated 23rd May 1906, 25th May 1906, 2nd June 1906, 28th July 1906, 21st August 1906 and 14th September 1906?

(2) Having regard to the cost of living at the present day, will the Government be pleased to ameliorate their condition by raising their pay?

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXIII. Will the Government be pleased to state—

(a) Whether the village service cess was remitted during fasli 1315 only in respect of instalments which fell due after 31st March 1906?

(b) Whether in districts where all the instalments became due by 31st March 1906, such as Vizagapatam, etc., the whole amount of cess was collected causing inequality of assessment in the several districts of the Presidency?

(c) Will the Government be pleased to remit to pattadars in ryotwari tracts the cess collected from them during fasli 1315 and, if that be impracticable, a portion where the whole has been collected?

The Hon'ble Mr. Cardew :—

XXXIII. As notified in the *Fort St. George Gazette* of 3rd April 1906, the ryotwari village service cess was abolished on the 1st April 1906. Any instalment of the cess which fell due before that date was therefore rightly collected, and the Government cannot undertake to remit any portion of the cess which became due before the date on which the cess was abolished.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXIV. With reference to the answer to my Question No. L at the last meeting, will the Government be pleased to state—

(a) whether they have received the Report of the Inspector-General of Registration;

(b) what steps they propose to take to remedy the evils complained of; and

(c) will the Government be pleased to place the report on the table?

The Hon'ble Mr. Hammick :—

XXXIV. The question is still under investigation by the Inspector-General of Registration and no report has yet been received. The Government understand that the Inspector-General has made extensive enquiries on the subject, the result of which has been that several of the societies of the kind referred to have been closed.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXV. Will the Government be pleased to lay on the table the report proposed to be called for from the Collectors of Vizagapatam and Ganjam in answer to my Questions Nos. XLIV (a) to (d) and LI at the last meeting of the Council?

The Hon'ble Mr. Hammick :—

XXXV. In answer to Question No. XLIV at the last meeting of the Council the Honourable Member is informed that the subject of improvements to the port of Vizagapatam is under the consideration of the Government of India. The papers cannot at present be placed on the table.

The answer to Question No. LI at the last meeting of the Council is that a report has been received from the Collector. His attention has been drawn to the provisions of Board's Standing Order No. 111 and he has been directed to see that the fair market rate is paid.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVI. (a) Will the Government be pleased to state how many primary schools receiving grant-in-aid at present from the Municipalities and Local Boards have been classed as "Elementary" and how many as "Secondary"?

(b) How much the elementary schools are expected to cost the Local Boards and Municipalities and how the Government propose to meet the additional cost, if any, to the Boards and Municipalities?

(c) Is the rule embodied in the new Educational rules that students who leave an elementary school for a secondary one can be placed only in the fourth class, whatever may be the class in which they may have studied in an elementary school and the class examination they may have passed, not likely to (a) seriously handicap students in rural areas in the pursuit of secondary and higher education, (b) affect the stability and popularity of the elementary schools therein?

(d) Will the Government be pleased to modify the said rule subject to such safeguards, if any, as may be deemed necessary?

The Hon'ble Mr. Hammick :—

XXXVI. (a) The Government have no information on the subject. The classification of schools into elementary and secondary under the new rules has not yet been finally completed.

(b) The Government have not been able as yet to obtain a forecast of the expenditure likely to be incurred from Local and Municipal funds on elementary schools. Local Boards and Municipalities will be aided by subsidies from Provincial funds to the extent to which the funds at the disposal of the department may permit. For the present the grant hitherto paid to schools aided on the results grant system will be continued. The Honourable Member is referred to note 1 on page 1 of the new Grant-in-Aid Code and to rule 34.

(c) The Government do not think so. It is not intended that the elementary school should, like the former primary school, be regarded as the necessary feeder of the secondary school. The aims of the two kinds of schools are different and the character of the teaching in the one will be of a different order and quality from that in the other. It is therefore deemed essential in order that a boy may reap the full advantage of secondary training that he shall not join a secondary school at a higher stage than the fourth class.

It is the inefficiency generally of the present secondary schools that has mainly led Government to remodel the system so far as these schools are concerned in the hope of placing higher education on a sound basis from the start. The views of Government on the subject will be found set out in G.O., No. 509, Educational, dated 31st July 1906, a copy of which was placed on the Editors' Table.

(d) The Government, as at present advised, are not prepared to modify the rule.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVII. (a) Whether crops such as chillies, brinjals and turmeric are watered only during a period not exceeding six months in the year in a large majority of, if not all, the holdings sown with such crops in the taluqs of Tenali, Tanuku, Narasapur, Bhimavaram, Yernagudem of the Guntur and Kistna districts?

(b) Whether the lands bearing such crops are charged with a water-rate of Rs. 10 an acre?

(c) Will the Government be pleased to reduce the assessment to Rs. 5 an acre in the case of such lands?

(d) Whether the Government would be pleased to give the ryots in the said taluqs the option of applying for water for six months or more according to their particular needs?

The Hon'ble Mr. Cardew :—

- XXXVII. (a), (b) & (c) No general statement can be made as to the period during which the crops mentioned are watered, as the practice differs in regard to each crop and in different districts and parts of districts. Under the water-rate rules which are contained in the Appendix to Board's Standing Order No. 4, crops that take water for a number of months in a year sufficient for raising two rice crops are charged the water-rate leviable on two rice crops. The water-rate on crops which take water for a number of months sufficient for two rice crops cannot be reduced to Rs. 5 per acre, as that is the rate for a single rice crop.
- (d) The suggestion made in this clause is not clearly understood, but under the water-rate rules already referred to it is open to ryots to apply for water for a single crop only, or for two crops.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXVIII. (a) Is it a fact that wet cultivation is carried on right up to the margin of inhabited houses in numerous villages in the delta tracts of the Gódvári, Kistna and Guntúr districts?

(b) Is it a fact that village-sites and village commons are often insufficient and that the surroundings of villages are very insanitary especially during the rains?

(c) Will the Government be pleased to take steps to remedy the evil by acquiring land either at the cost of the Government or the villages concerned or by the adoption of such other measures as may be found expedient?

The Hon'ble Mr. Cardew :—

XXXVIII. The Government have no definite information on the subject. They do not doubt that in many villages wet cultivation has been brought by the inhabitants too near to human habitations; but they are unable, at present, to suggest any remedy.

The Hon'ble B. NARASIMHESWARA SARMA :—

XXXIX. (a) Will the Government be pleased to state whether the Government of India have passed orders on the proposals submitted to them in the matter of the scheme of technical and industrial education to be introduced into this Presidency, and if any orders have been received, to place them on the table?

(b) If no orders have been passed yet, will the Government be pleased to request the Government of India to pass early orders on the subject?

The Hon'ble Mr. Hammick :—

XXXIX. The Government of India have not accepted the proposal of this Government to sever technical education from general education. They have however approved the appointment for a term of five years of a Director of Technical and Industrial Inquiries. This officer will not however work under the Educational Department.

The Hon'ble B. NARASIMHESWARA SARMA :—

XL. (a) Will the Government be pleased to state what schemes have been placed before them by the Department of Public Works and what steps they have resolved to take to reduce the flood levels in the Kolair lake?

(b) What sums have been spent by the Government during the last four years (1) to keep open the mouths of the discharge channels from the lake, (2) widen the Upputuru, (3) deepen the bed of the lake, (4) control the streams flowing into it, (5) or otherwise in connection with the conservancy thereof?

(c) If no schemes have been resolved upon for the purpose, will the Government be pleased to give early attention to the subject?

The Hon'ble Mr. Wilson :—

XI. (a) & (c) From time to time various schemes for dealing with the flood waters of the Kolair lake have been submitted to Government by the Department of Public Works, but, on investigation, they have had to be abandoned either on account of their prohibitive cost or of other difficulties in their execution.

(b) No information is available. The Superintending Engineer will be asked to submit a report.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLI. Will the Government be pleased to state if they have arrived at any decision with regard to the scheme for improving the agency in charge of the distribution of water in the delta tracts of Gódvári and Kistna, and if any plan has been resolved upon, will they be pleased to state what it is and when it would be introduced?

The Hon'ble Mr. Wilson :—

XLI. The answer is in the affirmative. The revised scheme was introduced with effect from the 10th July 1905. A summary of the scheme will be laid on the table.*

The Hon'ble B. NARASIMHESWARA SARMA :—

XLII. (a) Is it a fact that when Subordinate Judges are promoted temporarily to a higher grade, the officers below are not placed in the grades falling vacant?

(b) Are the said officers thereby deprived of any pecuniary allowances to which they would have been otherwise entitled?

(c) Will the Government be pleased to grant grade promotions to the said officers when temporary vacancies occur?

The Hon'ble Mr. Hammick :—

XLII. Officiating promotions amongst the grades of Subordinate Judges are inadmissible under the rules of the Civil Service Regulations which the Local Government have no power to alter.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLIII. Will the Government be pleased to consider the desirability of making the grant of aid to Educational institutions conditional on the managers thereof allowing complete freedom to the parents or guardians of pupils in the matter of their wards receiving such religious instruction as may be imparted therein?

The Hon'ble Mr. Hammick :—

XLIII. In the present circumstances of the country the Government do not consider that the condition implied in the question can be imposed.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLIV. (a) Is it a fact that the ryots of Molagavalli, Alúr taluq, Bellary district, have to pay during the current fasli the rents for this year and the rents for rasilis 1314 and 1315, the collection of which has been suspended?

(b) Have the said ryots sent in a petition to the Government complaining of successive bad seasons and their inability to pay the suspended kists and has any enquiry been made?

(c) Will the Government be pleased to remit the arrears in the case of pattadars of the said village and others similarly circumstanced?

(d) If complete remission be not practicable, will the Government be pleased to remit at least a portion thereof?

* The summary was accordingly placed on the table at the meeting.

The Hon'ble Mr. Cardew :—

XLIV. (a) It is a fact that the collection of assessments due in the village mentioned for faslis 1314 and 1315 was suspended. Orders regarding the collection of the suspended revenue have not yet been passed.

(b), (c) & (d) The Honourable Member is referred to the reply already given to Question No. II.

The Hon'ble B. NARASIMHESWARA SARMA :—

XLV. (a) Is a second crop rate charged in the Kistna or Guntur district where only one wet crop is raised and harvested during the year and that in April, and no wet crop usually harvested in December is raised by reason of the ryot finding it impracticable to do so owing to the saline character of the soil?

(b) If so, will the Government be pleased to remit the same and levy only the consolidated wet assessment?

The Hon'ble Mr. Cardew :—

XLV. (a) Government believe the fact to be as stated.

(b) Orders have lately been issued to levy in future only the consolidated wet assessment except when the crop is classed as duffassal.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XLVI. (a) Will Government be pleased to state if they do not consider that the time has already arrived for investing more District Boards than at present with the privilege of electing their Vice-Presidents?

(b) With a view to allowing a larger share of responsibility in local self-Government to the nominees of the people, will Government be pleased to call upon the several District Boards not yet enjoying the said privilege to communicate their desire in the matter and consider their applications if any for the privilege sympathetically and favourably?

The Hon'ble Mr. Hammick :—

XLVI. No District Board at present elects its own Vice-President. No application has been received by Government from any District Board requesting that the privilege in question may be conferred upon it. Any application which a District Board may make will be considered on its merits. The Government do not consider it necessary to make any special reference to District Boards in the matter.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XLVII. (a) In connection with the failure of Messrs. Arbutnot & Co. are Government aware—

(1) how much money has been lost,

(2) how many families have been rendered helpless,

(3) what public or charitable institutions have sustained losses and to what extent,

(4) what approximately is the extent of the firm's indebtedness and what the value of its assets,

(5) what cause or causes have brought about the insolvency and how long the firm's affairs have been drifting towards it,

(6) what relationship has the firm had with the British firm of Messrs. Macfadyen & Co. and to what extent that firm has involved the Indian firm in loss,

(7) when the accounts of Messrs. Arbutnot & Co. were last audited and what was its last balance sheet,

(8) what withdrawals of deposits if any and to what extent have taken place from, and how much investment has been received by, the firm during the last one year?

(b) If not, will Government be pleased, in the extraordinary situation brought about by such a colossal failure and in order to allay the panic caused thereby, to employ its own agency apart from that of the Bankruptcy Court to investigate the matter aforesaid promptly and effectually both in India and elsewhere and ascertain the conduct, transactions and assets of the firm?

(c) Has Government's attention been drawn to the letter of Mr. V. Krishnaswami Aiyar appearing in the *Hindu* of the 1st instant, and will Government be pleased to state if any and what Judges of the High Court have had transactions with the firm as alleged therein?

(d) In view of the wide business ramifications of the firm and the magnitude of the task of administering its insolvency, among other grounds, will Government be pleased to move the Government of India to undertake special legislation on the lines suggested by Mr. V. Krishnaswami Aiyar or otherwise?

(e) Do Government propose to give pecuniary or any other form of relief to the families of their deceased servants or any others rendered destitute and helpless by the catastrophe?

The Hon'ble Mr. Hammick :—

XLVII. (a) Messrs. Arbutnot & Co. being a private firm the Government have no information or means of obtaining it as to the several points raised.

(b) The Honourable Member is referred to the answer to the Hon'ble Krishnan Nayar's Question No. XV (2).

(c) The Government have now perused the letter referred to. The Government have no information in the matter.

(d) The Government do not consider it advisable to move the Government of India in the manner suggested.

(e) The Government do not intend to make any grants of pecuniary help from the public funds to persons injured by the failure of the firm referred to.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XLVIII. (a) With reference to rules 22 and 24 of their rules regulating the personal conduct of Government servants (*vide* 3rd edition), will Government be pleased to state if it is intended to prohibit investments by the officers referred to therein with Indian firms, Indian bankers, etc., while allowing the same with British firms?

(b) If so, will Government be pleased to state if such prohibition does not go beyond the provision contained in rule 7 of the rules of the Government of India as published in 1904 on the subject?

(c) Will Government be pleased to state their intention and policy clearly and modify the language of the rules so as to avoid all racial distinction?

The Hon'ble Mr. Hammick :—

XLVIII. The Honourable Member is referred to the answer given to Question No. XVI.

The Hon'ble K. R. GURUSWAMI AIYAR :—

XLIX. (a) Has the Government's attention been drawn to the speech of the Zamindar of Singampatti delivered on the 20th June last at Palamcottah as chairman of the reception committee of the XIV Madras Provincial Conference and to the suggestion made by him therein that the representative of the zamindars in this Council may be allowed to be elected by those at least whose estates are scheduled as impartible to the Impartible Estates Act?

(b) Will His Excellency the Governor be pleased to make nominations henceforth to the zamindari seat on the recommendation of that community expressed in the manner suggested in the said speech or in any other way that His Excellency may think fit to prescribe?

The Hon'ble Mr. Hammick :—

- XLIX. (a) The Government have now perused the speech referred to.
(b) The matter is in the discretion of His Excellency the Governor.

The Hon'ble P. S. SIVASWAMI AIYAR :—

L. (a) Are the Government aware of the extent of loss among Government servants caused by the failure of Messrs. Arbutnot & Co., and if not, will the Government be pleased to call for information on the point?

(b) In view of the loss and hardship caused to Government servants by the failure of Banking firms and the stringency of the rules for the conduct of Government servants in regard to the investment of their savings, will the Government be pleased to consider the desirability of relaxing those rules by allowing Government servants to invest their savings with Indian firms or lend to landholders in the districts of which they are natives and in which they would ordinarily not be employed by Government on account of their owning landed property or having other connections?

The Hon'ble Mr. Hammick :—

L. The Honourable Member is referred to the answer to Question No. XVI.

The Hon'ble P. S. SIVASWAMI AIYAR :—

LI. (a) Is it a fact that in Uriya schools in the Ganjam district Telugu teachers with little or no knowledge of Uriya are appointed as teachers in the lower classes and that the education of Uriya children suffers in consequence?

(b) Will the Government be pleased to order that, in the Uriya-speaking tracts of Ganjam and Vizagapatam, Uriyas who have passed the Entrance examination of the Calcutta University might be entertained as teachers?

The Hon'ble Mr. Hammick :—

LI. The Government are not aware that the allegations made in the first part of the question are correct. They will be prepared to consider the suggestion made in the second part.

The Hon'ble P. S. SIVASWAMI AIYAR :—

LII. (a) Is it a fact that a tract of hill waste land consisting of nearly 100 acres and adjoining the village of Perumbakkam in the Saidapet taluq has been recently converted into a reserved forest and that the ryots of the village are put to serious hardship by the refusal of permits for grazing their cattle, by the impounding of cattle straying into the forest and by prosecution of the ryots for allowing the cattle to stray?

(b) Will the Government be pleased to order that the said tract shall cease to be reserved?

The Hon'ble Mr. Cardew :—

LII. (a) No area near Perumbakkam village has recently been reserved. Of the three reserves in that neighbourhood, two were constituted in 1890 and one in 1898, and no complaint regarding these reserves has been received by Government.

(b) The answer is in the negative.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LIII. (a) Has the attention of Government been drawn to the leading article in the *Hindu* of the 14th September 1906 and a leaderette that appeared in the *Hindu* of the 27th October 1906 under the heading "Public Servants and Grain Allowance"?

(b) Will the Government be pleased to grant temporary relief to all the low-paid Government servants by ordering grain allowance to be given as laid down in the Civil Account Code?

The Hon'ble Mr. Cardew :—

LIII. The Honourable Member is referred to the answer already given to Question No. XXIV.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LIV. (a) Is it true that, in view of the increased cost of living obtaining nowadays, the low-paid clerks in some of the offices under the Collector of Madras and the Collector of Sea Customs and the clerks of the Civil and Judicial department of the Salem district have memorialized Government for an increase of pay?

(b) If so, will the Government be pleased to favourably consider their representation?

The Hon'ble Mr. Hammick :—

LIV. (a) The only representation on the subject recently received by Government has been a duplicate copy of petitions submitted by the clerks of the Madras Stationery office, the original of which will be forwarded in due course by the Superintendent of Stationery.

(b) This representation will receive consideration when it reaches Government.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LV. (a) Will the Government be pleased to state the average number of trailer cars of the Madras Electric Tramway running up and down per day on the Barber's Bridge and Royapettah sections for the years 1902 to 1904 and 1906?

(b) Is it true that a Committee of the Corporation of Madras, to whom the question of diverting the tramway from the Chintadripet roads was referred, came to the conclusion that an additional line should be laid by the Penitentiary and Body Guard lines? If this be so, will the Government be pleased to state what action was taken thereon?

(c) Are the Government aware that the grievances of the residents of Chintadripet have become greater by the Mylapore extension since sanctioned? What steps will the Government be pleased to take to remedy the same?

(d) Have the Government received a memorial from the residents of Chintadripet setting forth their grievances and praying in particular for the prohibition of the use of trailers and the widening of the southern end of Swami Naick Street? If so, what orders have been passed thereon?

The Hon'ble Mr. Wilson :—

LV. (a) Government are informed that the average number of trailer cars running on the Barber's Bridge section during the years mentioned was as follows :—

1902 to 1904..	..	..	..	..	2
1906 ..	..	..	..	..	4

Trailers have not been used up to the present on the Royapettah section.

(b) Government understand that the matter has been discussed by a Committee and that their report is being considered by the Corporation. The views of the Corporation have not yet been communicated to Government.

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- (c) & (d) A memorial from the residents of Chintadripet has been received. Government await the views of the Corporation of Madras thereon before passing orders.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LVI. (a) With regard to the Tramway-Railway collision at Periyamet on the 18th of August, will the Government be pleased to state the numbers of passengers who were in the Cars Nos. 59 and 42 at the time of the collision and the number of those who were on the foot-boards at the time?

(b) Will the Government be pleased to state how many deaths occurred in consequence of such collision and whether such deaths were due to the negligence of the Tramway Company in allowing the cooly passengers to sit on the foot-boards, and will the Government be pleased to state what steps are to be taken to prevent the occurrence of such accidents?

The Hon'ble Mr. Wilson :—

LVI. (a) Government have not been informed of the number of passengers who were in the Cars Nos. 59 and 42 and the number of those who were on the foot-boards when the collision took place at Periyamet on the 18th of August.

(b) Government regret that the accident caused the deaths of three boys. Government are unable to express any opinion regarding the negligence of the Tramway Company or its officials as the matter is in the hands of the Court. The question of the best means of preventing such accidents is now under investigation.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur :—

LVII. (a) Has the attention of Government been drawn to an article in the *Madras Standard* of the 24th October headed "Strange doings of the Maternity Hospital"?

(b) Will the Government be pleased to cause enquiries to be made as to how far the charges against the officer in question are exaggerated and take notice of his conduct?

The Hon'ble Mr. Hammick :—

LVII. The Honourable Member is referred to the answer to Question No. XVIII.

The Hon'ble B. NARASIMHESWARA SARMA :—

LVIII. (a) Has the attention of the Government been invited to the judgments of the Sessions Judge of Cuddapah in the Kódúru Railway collision case?

(b) Will the Government be pleased to take steps to see—

- (1) that in future joint enquiries where necessary are presided over by independent Judicial officers unconnected with the Railway administration;
- (2) to secure a more effectual check than at present obtains to prevent the trains running unduly late;
- (3) that the station staff are not overworked and that very old men are not allowed to remain in service?

The Hon'ble Mr. Wilson :—

LVIII. (a) The attention of Government has been drawn to the judgments of the Sessions Judge of Cuddapah in the Kódúru Railway collision case.

- (b) (1) The District Magistrate, Government Inspector of Railways and the Superintendent, Government Railway Police, receive notice of all joint enquiries and where necessary attend themselves or send their Deputies. The District Magistrate is empowered to himself make a judicial enquiry into the causes which led to the accident and may obtain the assistance of the Government Inspector of Railways. The attention of all District Magistrates will be called to their duties as defined in the Railway Act and their powers thereunder.

- (2) & (3) Government consider that these matters may be left to the Railway Board who are in possession of full information regarding the Kódúru accident and are taking such action as they consider necessary.

The Hon'ble B. NARASIMHESWARA SARMA :—

LIX. Having regard to the magnitude and the widespread character of the losses sustained in this Presidency especially by public servants owing to the failure of Messrs. Arbuthnot & Co., will the Government be pleased to take steps—

- (a) to render help in realizing fully the assets of the Company,
- (b) to minimise the cost incidental to the collection of the said assets,
- (c) to render assistance in deserving cases where complete ruin has been the result of the bankruptcy,
- (d) to enable Government servants to secure their savings in the Post Office Savings Bank in larger amounts than is at present allowable, and
- (e) to investigate fully the causes which led to the bankruptcy?

The Hon'ble Mr. Hammick :—

LIX. (a), (b), (c) & (e) The Honourable Member is referred to the answer to Question No. XLVII.

(d) The matter is not within the province of the Local Government.

COMMUNICATIONS FOR THE COUNCIL.

The Secretary reported the receipt of the following communications on the subject of the Madras Estates Land Bill, 1905 :—

- (1) from the Lessees of the Sivaganga Zamindari, dated 11th May 1906;
- (2) from the Manager to the Lessees of the Ramnad Zamindari, dated 25th June 1906;
- (3) from the Mittadar of Sevvalpatti, dated 20th July 1906;
- (4) from Maharaja Sri Rao Sir Venkatasvetachalapati Ranga Rao Bahadur, K.C.I.E., Raja of Bobbili, dated 23rd July 1906;
- (5) from Raja Sir Velugoti Sri Rajagopala Krishna Yachendrulavar, Bahadur, K.C.I.E., Panchhazari Mansabdar, Raja of Venkatagiri, dated 17th August 1906;
- (6) from M.R.Ry. B. Narasimha Rao Nayudu Garu of Pangidigudiem, Valloor, dated 22nd August 1906; and
- (7) from the Madras Landholders' Association, dated 3rd November 1906.

He also reported the receipt of G.O., No. 1503, Judicial, dated 5th September 1906, on the subject of the Madras Motor-vehicles Bill, 1906, and of the following papers on the subject of the Madras Hill Municipalities Bill, 1906 :—

- (i) from the Collector of Madura, No. 932, Revenue, dated 22nd October 1906;
- (ii) from the Chairman, Municipal Council, Ootacamund, No. 2997, dated 29th October 1906;
- (iii) from the Collector of the Nilgiris, No. 900, dated 31st October 1906;
- (iv) from the Chairman, Municipal Council, Coonoor, No. 1909, dated 26th October 1906; and
- (v) from the Chairman, Municipal Council, Kodaikanal, No. 628, dated 1st November 1906.

THE MADRAS MOTOR-VEHICLES BILL, 1906.

The Hon'ble Mr. M. HAMMICK introduced the Bill to regulate the use of motor-vehicles in the Madras Presidency and moved that the Bill be read in Council. In doing so, he said:—I need detain the Council but a very few minutes with reference to the Bill which your Excellency has charged me to introduce into this Council.

During the last three years the number of motor-cars both in the City of Madras and in the mufassal has largely increased and looking to the very rapid development of motor traffic in other countries [in England the number has risen from 24,000, in 1904, to 44,000 in 1906, the number of motor cycles has risen in almost the same proportion], it may be expected that in a very few years the number of motors in this Presidency will be very much greater than it is now.

The Commissioner of Police, Madras, drew your Excellency's attention sometime ago to the necessity for legislation on the subject and one or two Municipal Corporations have also attempted to deal with the matter by by-laws. It is obvious, however, that the subject is one which can only be dealt with by rules which shall run throughout the whole Presidency and which shall be uniform in character. I will go further even than this and say that rules as regards the regulation of motor traffic should be based on similar principles throughout the whole Indian Empire, and it is because of this necessity that the Bill which I am introducing to-day consists of provisions mainly for empowering the Government after due publication to issue rules within prescribed limits on the matter dealt with. This is one main reason why the law on this matter should be made as elastic as possible. It would give rise to very awkward contingencies if we had in Madras one rigid set of rules and penalties prescribed in the clauses of our Act to regulate motors, while in Bombay and Bengal the rules and penalties were different. Another reason for legislating on this subject by means of a law empowering the Government to make rules on the chief points to be dealt with lies in this, viz., that the best methods of dealing with and controlling motor traffic have not yet been discovered. In England the Motor Act is an Act passed in 1903 and already within three years of the passing of that Act a Royal Commission has sat and issued a report recommending various changes in the law which appear to them desirable.

From that report I gather that in Austria the law on motor-car regulation was amended so recently as 1905.

In Belgium the law of 1899 is likely to be now amended.

In France different regulations have been issued in 1899, 1901, 1903 and 1905 and it is proposed as soon as possible to still further amend the law.

In Germany a Motor-Car Bill is now before the Reichstag.

In Italy motor traffic and motors are regulated by a Royal decree and regulations passed under it.

In America there appears to be separate Motor Regulations in 36 different States and the Report of the Royal Commission says that the law there is not infrequently being changed.

It is clear therefore that we are not in a position to say the final words on the difficult matter of controlling motor traffic and that it will be the most convenient course to legislate in the way proposed in this Bill, that is to say, by giving the Government powers to make rules after due publication and hearing objections to them—rules which shall deal with certain definite points and which may be amended from time to time.

I may say that the Acts dealing with the same subject in Bombay and Bengal are drafted very much upon similar lines.

In Bombay the only clause to which exception was taken was one giving the Government power to grant to particular companies a monopoly as regards plying for hire in particular towns or on particular roads. The clause embodying this provision was however dropped and the Bill was passed without opposition and has, I believe, worked satisfactorily, though I see that in the town of Bombay the feeling seems to be that the authorities have not even now sufficient power to deal with rash driving.

The Bill I introduce to-day is simple. It starts on the two principles accepted in England and, as far as I can see, in every country that has dealt with the subject—the first is that all motor vehicles should be registered and bear a distinguishing mark clearly affixed to the motor; the second is that no person should be allowed to drive a motor until he is duly licensed.

Section 3 of the Bill lays down that after three months from the passing of the Bill no person shall drive a motor vehicle on a public road or thoroughfare unless it has been registered by the registering officer.

It may be hoped that by that time rules framed under the Act will have been made after due publication. Registration will probably be made annual and probably one condition of registration will be that all cars registered shall carry an identification plate of a uniform pattern.

As regards licenses to drive—Sections 4, 5 and 6 deal with the grant of licenses. Such licenses would be merely an annual statutory permission to drive subject to the observance of the law and not in any sense a test of qualification. There has been much discussion on this point in England and on the European continent, but the Royal Commission which has just issued its report gives, I think, very valid reasons why the Government or licensing authorities should not attempt to prescribe qualifications for drivers. As the Commission points out evidence goes to show that while accidents are very rarely due to a driver's incompetence, they are very often due to undue confidence and occasional recklessness on the part of skilled drivers.

The only remaining two points on which the Bill prescribes definite duties apart from the powers given under the rules are—

(1) the duty of a driver of a motor to stop in cases of risk of accident or after an accident has occurred;

(2) the duty of carrying lights.

On both these points there will be probably universal approval that these duties should be distinctly prescribed by law.

The other matters, viz., the limits of speed, the provision of brakes, the provision of bells and horns, the prohibiting of driving of motors in certain places and on certain roads, the law will enable the Government to deal with by rules. It is fairly clear to me that no definite unalterable rules can be laid down on these subjects. As regards speed the Royal Commission that has lately sat recommends that the general speed limit now prescribed in England should be abolished, the matter they recommend should be dealt with under the powers given for punishing dangerous and reckless driving—section 11 of the Bill.

So as regards the other points, local authorities may be given power perhaps to prescribe speed limits for special roads and parts of roads and may also be given power to altogether prohibit motoring in certain places.

The remainder of the Bill is taken up with regulating the penalties to be prescribed and the procedure to be followed in the trial of cases under the Bill.

The provision of the Bill had I think better be examined carefully by a Select Committee and if the Council consent to allow this Bill to be read, I shall, with your Excellency's permission, further ask that it be referred to a Select Committee.

The Hon'ble Mr. A. E. Castle Stuart seconded the motion.

The Hon'ble B. NARASIMHESWARA SAHMA:—May it please your Excellency—In a non-contentious measure of this description, where all parties are agreed as to the necessity of legislation, there is not much to be said. I may, however, be permitted to make a few observations as regards the general provisions of the Bill. With regard to section 4 relating to the taking out of licenses, I may be allowed to state that power may be reserved by Government to exempt persons of high rank, when the Government deems it fit to do so, from taking out licenses. It may be said that the Bill should render it compulsory that there should be a licensed driver, as that would safeguard the interests of people much better than if people be allowed to drive cars themselves without license. But it may be that, under certain circumstances, a person would find it extremely inconvenient to have a licensed driver by him and it may be a point to be taken into consideration, whether such a person should not be exempted from the provisions of section 4. Another matter is that the limit provided in clause (2) of section 4 of one year seems to me too short. It may be that a license once given unless it is revoked on complaint or otherwise, may be permitted to continue in force, inasmuch as the annual renewal of the license would be an inconvenience to drivers of motor vehicles. It is provided that the licensing officer may, subject to the control of the local Government, cancel a license of registration of motor vehicles. It may be expedient to

provide that, in the matter of refusal of license of registration, how the local Government is to be moved, whether by way of revision or of appeal and what conditions such procedure would be subject to. As in Bengal, under section 9, which seems to have been taken from the Bengal Act, we might have a provision to regulate the rule of the road; and inasmuch as the matter of motor vehicle traffic is new to this Presidency, a similar power may be reserved under this Bill. I may be permitted to make one more observation and that is with regard to section 15 which says "provided that no person shall be liable to be punished twice for the same offence". It might be made more clear that, in certain offences which are punishable under the Bill and also under the general law, a driver could not shelter himself from the consequences of an offence under the general law by the wording of the proviso in this section. If a man causes some injury to another, he may be liable to punishment under this Bill as well as under the general law. If he is punished under this Bill, he may plead that he is not liable to punishment under the general law though the injury caused may be a serious one. I submit that the matter may be made more clear, so that such a plea may not be put forward. With these observations, I beg to support the proposition.

The motion was put to the Council and agreed to.

The Secretary then read the title of the Bill.

The Hon'ble Mr. M. HAMMICK:—Your Excellency, I have now the honour to move that the Bill be referred to a Select Committee.

The Hon'ble Mr. G. Stokes seconded the motion.

The motion was put to the Council and agreed to.

The Hon'ble Mr. M. HAMMICK:—I beg to propose that the Select Committee consist of the Hon'ble Mr. V. G. Lynn, the Hon'ble Raja of Kollengode, the Hon'ble Mr. F. J. Wilson, the Hon'ble the Advocate-General and myself.

The Hon'ble Mr. G. S. Forbes seconded the motion.

The motion was put to the Council and agreed to.

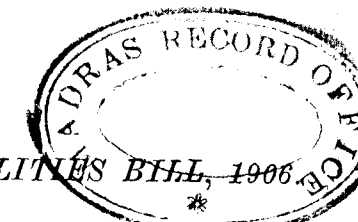
THE MADRAS HILL MUNICIPALITIES BILL, 1906.

The Hon'ble Mr. G. S. FORBES next introduced the Bill to provide for the levy of enhanced taxation in Hill Municipalities and for the better control of buildings therein and for certain other purposes and moved that the Bill be read in Council. In doing so, he said:—As the Statement of Objects and Reasons points out the Bill deals with three main subjects—first the enhancement of taxation; secondly the regulation of buildings in the Hill Municipalities; and thirdly the establishment of a legal supervision over articles of food and drink sold in these towns or brought into them for sale; also over the sale of drugs. The statement explains generally the reasons which have led the Government to propose this legislation, but it is perhaps desirable that I should enter in somewhat more detail into those reasons, especially those that relate to the enhancement of taxation. The necessity for making provision to enlarge the taxing powers of the Councils of the three towns named in the Bill has of course arisen from their financial circumstances, actual or potential. I may at once say however that these three towns are not all in the same situation. Kodaikanal has still a considerable margin not covered by existing taxation; but Ootacamund has already exhausted its legal resources under the present Act and is moreover heavily embarrassed; while in Coonoor all the taxes are raised at maximum rates, except the tax on lands, exclusive of buildings, which is levied at one per cent. below the maximum. But both Ootacamund and Coonoor are burdened with heavy loans and are also quite unable to carry out from local rates the sanitary improvements which are deemed essential unless they are placed in a position to enhance these rates in order to meet the expenditure involved, and to conduct the administration on the lines on which the administration of towns that are hill sanatoria ought to be conducted. I will now proceed to give Honourable Members some figures relative to the financial state of Ootacamund and Coonoor. The total amount raised by the Ootacamund Municipality in the way of loans, taken from Government from 1884 to the present date is about 4½ lakhs of rupees, of which about 2½ lakhs were raised in the open market and 2¼ lakhs were taken from Government; all of these loans are still running. Besides this debt the Municipality has received by way of grant

from the Government Rs. 3,87,000 during the last ten years. During the last ten years this Municipality has thus been aided by Government by loan or grant to the extent of about 6½ lakhs. On account of interest or repayment of the private and the Government loans, the Municipality has to find annually Rs. 43,000, in itself a heavy burden. At the same time the expenditure on account of the drainage of the town, a work which is in actual progress, is estimated to cost Rs. 3,83,000 for which the Municipality is unable to make any provision from its own resources. So far the Government have made a grant of Rs. 73,000 to the Municipal Council on this particular account. There remain other pressing sanitary schemes of improvement, such as the acquisition of insanitary dwellings in the town, which the Municipal Council are equally unable to finance. It is thus sufficiently clear that the Ootacamund Municipality has not been able for some years to meet its liabilities from its own resources and that in the future this embarrassment is not likely to decrease but on the contrary to increase. Turning now to Coonoor, that Municipality has received from Government since 1899, Rs. 68,400 by way of grant and Rs. 1,34,000 by way of loan. As I have already said there is still a trifling margin of one per cent. under the land tax, representing however only about a couple of hundred rupees to fall back upon. But here too pressing sanitary improvements are postponed from want of funds; about a lakh is required for the general market; and large sums for the laying out of the area newly acquired at Mount Pleasant as a suburb for the expanding population. No doubt both these Municipalities have been hard hit by plague, which it is much more expensive to deal with in these hill towns than in towns in the plains. But in making the considerable free grants which I have mentioned, the Government have had this fact in view. Leaving however such expenditure out of account, it still remains clear that the resources of these Municipalities are inadequate to meet the just demands upon them or to meet the interest on the loans which have been made to them or which it will be necessary for them to raise. Last year the Government of India called our attention to the loans made from provincial revenues to the Ootacamund Municipality, pointing out that the Municipal income was not able to repay punctually the loans even of 1903 and 1904 with any certainty and desired that taxation should be enhanced, by legislation if necessary, to an extent sufficient to provide for the service of the loans. They also pointed out that Ootacamund was more lightly taxed than any other reasonably large hill station. There being no other method of enhancing the resources of the Municipality except by legislation, this Bill proposes to make the necessary provision. As I have said, the financial position of the three Hill Municipalities included in the Bill is not the same in each. But it is plainly unnecessary to differentiate the taxing powers in each. The Bill provides for raising the maximum limits of certain taxes; but of course no increase in taxation will be sanctioned unless where it is absolutely necessary. After all the enhancement is not very large, in the case of the house and land tax the limit is raised by 1½ per cent. and in the case of the water and drainage tax by 2 per cent. The lighting tax for which the Bill provides is a special tax, to be imposed only to meet the cost of lighting the streets by gas or electricity, if and when such mode of lighting is introduced. Considering the position of these hill towns, and the fact that they are the resort of people who are on the whole well-to-do, I don't think the financial proposals in the Bill can reasonably be regarded as at all excessive, or more than the circumstances justify. The other provisions of the Bill dealing with the regulation of building and the prevention of the adulteration of articles of food and drink require no detailed comment. With regard to the building regulations, they are based to a large extent upon the provisions which this Council recently considered in connection with the Madras City Municipal Act. The need of more strict supervision over the construction of buildings intended for the accommodation of human beings in hill stations has been abundantly recognized. By reason of the climate, and the greater expense of buildings which will give shelter and protection from the cold, the poorer classes of the community are huddled into insanitary and overcrowded dwellings which breed disease among those who reside in them and spread it to the community at large. Power is reserved in the Bill to adapt the building regulations to the circumstances of each Municipality so far as may be. Finally there are the provisions for the supervision of articles of food and drink and of the sale of drugs. These appear to call for no special remarks. Similar provisions will be found in the City of Madras Municipal Act and other similar enactments. At this stage it does not appear necessary for me to add anything further, and I will now move that the Bill be read in Council.

The Hon'ble Mr. M. Hanumick seconded the motion.

The Hon'ble Mr. H. P. Henderson :—The Bill now before the Council represents in some of its proposed measures what has long been sought for by the Municipal Council of Ootacamund. I refer to the clauses which give better control over buildings and over the sale of that important article of diet to all classes, "milk". But it also contains provisions for increased taxation, which in the form proposed in the Bill do not meet with the same approval of the Council, and which will also be extremely unpopular among the inhabitants of Ootacamund. It must unfortunately be admitted that what the Hon'ble Mr. Forbes has said as to the financial condition of the Ootacamund Municipality is true and that, if it is to meet its calls and liabilities, some method of increasing its income must be devised. In the report of the Sub-Committee appointed by the Ootacamund Municipal Council to consider the Bill, this is admitted, but it is pointed out that its financial difficulties are largely due to the heavy and continuous calls upon its income to combat plague. It is also stated in that report—which I may now say was adopted by the Municipal Council—that there is one loan, which it was obliged to take for that purpose of a lakh of rupees. The revised plague budget for the year 1906–1907 is Rs. 55,000, of which Rupees 35,416 has already been expended up to the 31st August, so it is not likely there will be any saving on the revised budget. Now this item of Rs. 55,000 represents about 25 per cent. of the Municipal income from all sources, and it is quite evident that it cannot bear such a continued strain without further aid. Had it not been for the large loans the Council has been obliged to take for unremunerative purposes, amounting to about two lakhs, the financial position of the Ootacamund Municipality would be fairly sound, but with this hanging over its head, it cannot be so considered. Plague should be regarded in the light of a national calamity and as such should, in my opinion, be combated by State aid rather than local bodies, and I feel sure that it is only a matter of time when liabilities so incurred, will have to be so treated and written off. Ootacamund being a sanitarium with a season of six months, during which the place is crowded, and six months when it is comparatively empty, is more expensive to manage as to its Municipal affairs than would be a station with an equal population all the year round, but with all this the Municipal receipts would, as I have said, be sufficient, were it not for the large and continuous expenditure on plague. But while allowing the necessity for increasing its income, the Municipal Council regards with apprehension the means by which the Bill provides for it, viz., by increasing the direct taxation on house property. There is a popular idea that investment in house property in Ootacamund is extremely profitable, but as an old resident and a house owner, I propose to show that such is not the case. I would cite as a case in point a house property situated in the best locality of Ootacamund near the club. In the years 1904 and 1905, it was let for 23 months at a rent of Rs. 100 per mensem. The rent for 1904 was Rs. 1,200 less repairs, Rs. 122-1-0. Taxes, Rs. 198 and income-tax, Rs. 17-8-0. For 1905, rent Rupees 1,100; repairs, Rs. 88-7-0; income-tax, Rs. 17-8-0. Total rent for two years Rs. 2,300 less deductions Rs. 641, giving an average net rent of Rs. 829-8-0 per annum. The value of the property is at a moderate estimate Rs. 16,000 or, say, 5 per cent. is the return without charging for depreciation of the permanent buildings or furniture, or taking into consideration, the possibility of the house being vacant at times. Houses in less-favoured localities let only for six months in the year, and the return would of course be less on these. I have ascertained that there are at the present time 51 European houses in Ootacamund which are unoccupied, yet during the time they are unoccupied they still have to pay half the taxes. I give these figures to show that the idea held by some, that house property in Ootacamund is extremely remunerative to the proprietors, and therefore can well stand further taxation, is erroneous. But apart from this consideration I regard the principle of excessive direct taxation, bearing on one class, as bad policy. Taxation of house property is undoubtedly the easiest form to impose and collect, but it does not touch the majority who benefit by Municipal work. During the season at Ootacamund there are literally swarms of well-paid domestic servants and hangers-on who come into the place and pay not an anna in the way of taxation, being housed by their employers, who also pay the servants' tax. On the other hand this large influx necessitates considerable extra expenditure by the Municipality, while they are always a dangerous factor in the importation of plague and other epidemic diseases. Taxation on house property at Ootacamund is already 16½ per cent. of the rental value; under



this Bill these taxes may be raised to 20 per cent. plus 3 per cent. lighting tax, making 23 per cent. which with income-tax would make the direct taxation come to 25 per cent. Now I maintain that this is a preposterous taxation to place on one class of rate-payers representing numerically a small section of the population. The Ootacamund Municipal Council is of opinion that any extra taxation should take the form of indirect taxes to which all classes would contribute and has suggested the imposition of an octroi duty on goods coming into the town, a duty on firewood, and the possibility, which I fear at present, Government is not likely to accept, of a percentage on the large income derived by Government from the sale of the arrack and beer taverns in the town. I am quite aware that Government in the past has expressed itself as being averse to octroi duties as a form of Municipal taxation, not I believe on the ground that they would bear heavily on any section of the community, but because the collection is likely to lead to inquisitorial and objectionable practices. This would appear to be an objection which can be controlled by the form in which the tax is imposed, and by careful supervision. I do not propose to take up the time of the Council now, with details, but I would ask that the suggestions made in this connection in the Ootacamund Municipal Council's note be given due consideration by the Select Committee. There is no doubt that a very considerable income could be derived by octroi, and in a manner which would be imperceptibly felt by the individual, and so far as has been ascertained local opinion is not against its introduction, while it is strongly expressed against the proposed rise in house-taxes, which must inevitably lead to a rise in rents by the landlords. In the case of European houses this rise in rents would, I firmly believe, adversely affect the prosperity of the station, but in the case of the bazaar houses and poorer tenements, if the rents are raised, it will simply lead to still further over-crowding, thus increasing one of the chief sanitary difficulties that Ootacamund has to deal with. The proposed tax on firewood is one, which it can easily bear, as firewood is particularly cheap in Ootacamund, and it is anticipated that a small tax per cart-load and head-load would yield an appreciable income. In suggesting that the Municipality should have some share in the income from the beer and arrack taverns—Ootacamund is not singular—I have heard the same suggestion urged by other Honourable Members of this Council before to-day, and I must say it appears to me a fair request. The income is a large one derived entirely from the residents in the town, and being so, I think that a share of it might rightly be claimed by the people for Municipal purposes. It only remains for me to say in this connection that I trust that Government will attach some weight to the opinion and suggestions of the Ootacamund Council as to the form of increased taxation that is best adapted to the conditions of the town it represents, and will consent to the imposition (I speak only for Ootacamund having no authority to speak for the other towns concerned) of octroi duties in preference to the enhanced property taxation contemplated by the Bill. Passing to the other principles of the Bill, it will not take me long to say that they are all in the direction of much needed reform. The clauses giving larger control over "building" have long been wanted, and should in time lead to considerable improvement in the sanitary conditions of the bazaar houses, for which the provisions of the District Municipalities Act have been insufficient. The clauses at the end of the Bill designed for the protection of articles of food and drink are most necessary. If the Honourable Members could only see for themselves the conditions under which milch cattle are housed and milk is kept, and distributed in Ootacamund, I feel sure they would hardly recover the shock. I have to propose that "meat" be specially included under the same clauses—to give powers for inspection and control over the meat, which is killed outside the town, and brought in to be hawked about on coolies' heads. The proposed tax of Rs. 10 for motor cars is insufficient as compared with that of a "four-wheeled vehicle with springs constructed to be drawn by two or more horses" with which they are classed. A visitor will pay—

	Rs.
On the carriage	10
Two horses at Rs. 5 each	10
One coachman and two syces at Rs. 2 each per mensem	36
Total	56

for the six months. The motor car should therefore be taxed at a rate more in keeping with the above scale—say, Rs. 40 for the six months. This, your Excellency, concludes my remarks upon the Bill at this stage.

The Hon'ble K. R. GURUSWAMI Aiyar :—Your Excellency, I have some remarks to make at this stage on the provisions of this Bill. I will state at the outset that, notwithstanding all that I have seen in the papers supplied and all that the Honourable Mover has said, I feel it difficult to be convinced that there is a necessity, just at present, for this legislation. The first point that I would advert to in connection with this Bill is the inclusion of the Municipality of Kodaikānal within its scope. So far as that Municipality is concerned, the same necessity that might be felt financially and otherwise for legislation for other places is not likely to be felt for that place. Looking into the administration reports, at any rate, the recent ones, of that Municipality, I find that the remark that the Government has had to repeat now and then is that surpluses have been left unspent and not that any matters of improvement have been left unattended to. Kodaikānal is a very small sanitarium with a population under 2,000, and I believe that the number of buildings in it is under 700. I do not think that the charge of over-crowding can very legitimately be raised with regard to that Municipality. As for roads and communications in that place, the latest report and the order of Government thereon show that they are in excellent condition; and the only noticeable remark of an adverse character is that the hospital has not been improved to the extent to which it requires to be improved. But we do find that there are surpluses from time to time which may be devoted to that object. So far as water and drainage tax is concerned, it has not yet been levied in that Municipality; and if it should become necessary to introduce any system of drainage and water-supply, it is not likely, I think, to be unduly costly in that place. If the tax is levied within the maximum provided under the present Act, it seems to me that the revenue derived in that way is not likely to be inadequate for the purpose in question. On the whole, that little place is all right as it is. Perhaps I may be permitted to remark that, so long as the doubtful blessing of a railway is not brought within easy reach of that place, it is likely to continue in the keeping of its guardian angel and too much of attention on the part of this legislature may with advantage be withheld. One other point that I might, in this connection, lay before the Council is the question whether, before a distinct necessity has been felt for legislation in behalf of that place, is it necessary that this measure, though in an enabling manner, should be made applicable to that council. Possibly the necessity for it may arise several years hence, and then the Council will find a model in it to work upon, in accordance with the conditions then existing in that Municipality. I do not yet know whether the Municipality of that place has had its say on the subject. I believe that the time has not yet come for including that Municipality within the scope of this legislation. Power is taken in this Bill to apply this law by an executive order to future Hill Municipalities. It seems to me too much to vest such a power in the executive Government. There are only three Hill Municipalities and it is not known yet what other places may come to have Municipal Councils. It is rather unnecessary at this moment for the legislature, as constituted at present, to usurp the functions of its successors, who may, perhaps when the time comes, be better able to deal with the situation. The vesting of the power, as proposed, would mean not only the usurpation of the functions of our successors, but also the taking away of that power from our successors and vesting it in the executive Government once for all. That, on principle, seems to be rather objectionable.

The next point that I would advert to is in connection with the enhancement of taxation in the other two Municipalities of Coonoor and Ootacamund. There, as it has been observed by the Honourable Mover himself, there is no doubt that almost the utmost limits of taxation under the present Act have been reached. The only source of income which the other Municipalities have and which these two Municipalities do not enjoy is the income from tolls. I do not understand how it happens that it has no income from tolls. Perhaps by an arrangement the local Board is enjoying the income from tolls, and it may be possible by a fresh arrangement to give a share of that income to the Municipality. Apart from that, is it advisable to increase the taxes now prevailing in those Municipalities under the existing Act? It goes without saying that the present financial condition of these two Municipal Councils requires relief. And if opinions come to be divided in this Council, it will be, I believe, with regard to the form in which that relief is to be given, the way in which that relief has to be administered and the sources from which that relief has to come. As for the present taxation, I find that the taxes levied work per head of population an incidence

of Rs. 3-2-2 and Rs. 5-2-11 in the Coonoor and Ootacamund Municipalities respectively, whereas the general average, excluding tolls, taking all the Municipalities in this Presidency under the District Municipalities Act into consideration, is only As. 13-8 per head of population. The taxes levied on buildings work an incidence, on an average, on every building, of Rs. 12-11-9 and Rs. 22-13-7, respectively, whereas the general average for the Municipalities under the District Municipalities Act is Rs. 2-12-10. This has only to be stated for Honourable Members to see that the incidence is already very high and it will not be very far wide of the mark if I say that it is already felt to be unbearable. If it is so high already, what will be the result of enhancing the rates as it is proposed to do under the present Bill. The excess will be to the extent of $4\frac{1}{2}$ per cent. over the utmost possible limit of taxation which is laid down even under the City of Madras Municipal Act. That must certainly work very hard upon the people of those places, and far from benefiting the finances of the Municipal Council, it may possibly, as it seems to be apprehended by some members of the Municipal Council of Ootacamund, be found to cripple their resources. It seems to me that any further enhancement is likely to embarrass very much the ratepayers of that place. Perhaps, it is not unwise to say that it is no use killing the goose that has, for so long, been laying golden eggs.

One other alternative proposal that has been made is the introduction of octroi duties. If I am against enhanced taxation I am equally and even more emphatic against the imposition of octroi duties, whether in the two Municipalities aforesaid or anywhere else; for it is quite clear that they are inherently obnoxious on account of the annoyance and harassment involved in the collection. Not all that is collected from the poor people will go into the coffers of the Municipality. There is a variety of objections to be urged against the octroi duties both in a general way as well as with special reference to those two Municipal Councils. I will only urge two with reference to them. So far as the poor people of these two places are concerned, it goes without saying that octroi duties will make their condition even more miserable than it already is; and the complaint has also been urged with some cause that if these duties are to be introduced they would press heavily not merely on the inhabitants of these two localities, but also on those who are outside the Municipal limits of these two towns and who depend for their provisions on the markets and emporiums, situated within such limits. These are objections which are not trivial and I am strongly opposed to the introduction of octroi duties. In fact, on this subject very authoritative opinion is already available and, I may say, that the Government in this Presidency stands committed to a final decision on the question. So far back as 1889, on a reference from the Government of India, the matter seems to have been discussed by this Government with the various Municipal Councils in this Presidency and almost all the Councils returned the unanimous answer that octroi duties would not do, and even the few Councils that were not explicit were certainly not in favour of the introduction of these duties. Finally, therefore, it was decided, and I take it that this Government, as it is constituted at present, has no reason to differ from its predecessor, that octroi duties cannot be introduced and that they will not form a desirable impost.

Thus the situation is reduced to this: that further enhancement of taxation in Coonoor and Ootacamund is likely to bear very heavily on the people and that octroi duties which have been proposed do not also appear to be a desirable impost. What then can be done is a point on which every Member of this Council must try to give an answer; and I venture to suggest that, regard being had to the peculiar circumstances of these two localities, it will not be improper on the part of Government to come to their rescue with even more liberal aid than it has already extended to them in the past. I am fully aware how generously these two Municipal Councils, of all the Municipalities in the Presidency, have been treated by the Government; but the peculiar circumstances in which these two Municipal Councils had to hold out their hands for help have also to be considered. I certainly do not forget that this recommendation of mine involves this: that money has to be passed on from the resources of the general tax-payer to the two Municipalities, which are only local bodies and whose concerns also are of a local character. But, however local their interests and concerns may be, one feature cannot, I think, be ignored; and that is, that, unlike other Municipal Councils, these two have got an importance which peculiarly is their own. One of them, at any rate, is the summer capital of this Government and with its importance as a summer capital grow also its difficulties. If Government must go to Ootacamund and Ootacamund should continue to be its

summer capital, I think Government may deal more generously with that Municipality than it deems fit to deal with other Municipalities in the Presidency. Of course, Coonoor does not occupy exactly the same position. But it is hardly easy to distinguish the case of Coonoor from the case of Ootacamund. These two, I believe, will have to be viewed together, because the circumstances of the one act upon the circumstances of the other and *vice versa*. After all, I find that if the present indebtedness of these two Municipalities is wiped out, further difficulties may not arise in the administration of these two bodies. That is an opinion which I would not venture to submit to this Council simply on my own authority. I find that that opinion is confirmed by the Municipal Council of Ootacamund which has sent its report upon this Bill. I find that it has stated that if the present indebtedness could be wiped out in any other way than by taxation, then taxation need not be resorted to. If that is so, Sir, I should say that merely for the sake of enhancing the taxes this Bill would not appear to be necessary.

There are one or two other objects which are sought to be achieved by the Bill besides enhanced taxation. The first is the introduction of more stringent regulations in the law that is applicable to the erection of buildings. Upon that point I have a doubt whether any fresh legislation is required at all. It seems to me that the present law, as it stands, gives ample powers to the Municipal Councils concerned for making by-laws to meet the necessities of the case. However elaborate the provisions introduced in the present Bill may appear to be, the very few provisions in the Act already in force will, it seems to me, if supplemented by such by-laws as the Municipal Councils may from time to time make be ample to meet the needs. In support of this view I would read to the Council one short paragraph from the Hon'ble Mr. Hammick's Municipal Manual which is a very useful and valuable work. Under section 180 he writes:—

“Under section 180 of the Act every application for a license to erect any building must be accompanied by whatever particulars the Municipal Council may by by-law require. Sub-section (4) of section 180 of the Act provides that if the Council sees reason to object to any particular given in respect of such building under the by-laws framed as aforesaid, it may specify in the license the alterations it desires. Under this provision and under by-laws framed on the subject it is within the powers of the Council to control almost every item in the plan of any proposed building. It can determine its materials, elevations, dimensions, arrangement of rooms, ventilation, drainage, outhouses, latrines, relation to public roads and adjacent buildings and the like. By section 181 of the Act it is provided that if the erection of any building is undertaken or carried out in disobedience to the directions of the Council under section 180 (3) the Chairman may stop the work. It is also open to the Council to proceed under sections 263 and 264 of the Act, to serve notice on any person who does not comply with the directions issued under section 180 (3) requiring him to alter or remove the work done in contravention of the directions of the license, and if the offender neglects to comply with this requisition the Council can not only prosecute him before a Magistrate but can also itself cause the work to be altered and removed and recover the cost from the owner.”

One question, however, arises and that is whether in the case of these two Municipalities you will have a set of building rules codified and tacked on to the statute itself, so that the authority of that codification may remain permanent, or whether these rules may be left to be made by the Municipal Councils themselves according to the needs of the localities from time to time. So far as Madras is concerned, in the recent enactment that has been passed by this Council, it has been found necessary to codify these rules, because it is such a very large city, where every year a very large number of buildings comes to be constructed or reconstructed and it may not be desirable to leave these regulations to be altered from time to time by the Municipal Councillors themselves under such pressure as the voters of each ward may from time to time happen to exercise upon those Municipal Commissioners. But the case of small Municipalities like those of Coonoor and Ootacamund is not exactly the same as the case of the big city of Madras. The number of buildings that may come to be constructed or reconstructed year after year in Coonoor or Ootacamund is certainly not likely to be very large and the necessities of those places would appear not to demand the permanent codification of rules with regard to buildings. Once these rules are

codified it will be difficult to again alter them, unless through the legislature. If I am asked to choose between the permanent codification of these rules and the power given to Municipal Councils concerned to frame their own by-laws, so far as the smaller Municipalities are concerned, I would distinctly prefer the latter course.

The third point that arises for consideration under this Bill is with reference to the contamination and adulteration of articles of food and drink. Here, again, I do not think that the present law is defective. Both in this matter and in regard to the erection of buildings, it is well known that mufassal Municipal Councils have not been indenting on these provisions to the extent they ought to. It is quite true that we hardly hear of any precautions being taken in mufassal towns in the matter of the supply of articles of food and drink within Municipal limits. It is equally true that in several places in the mufassal, towns have been allowed to grow in a haphazard fashion, very often in a very uncouth way. But all that result is not to be attributed, I think, to any defect in the law that is now in force. It may be that for reasons of their own Municipal Chairmen and Councillors have not been using these provisions as stringently as the circumstances of each particular locality required, and it may be that matters would be mended if the Revenue Divisional Officers who sit as ex-officio Municipal Councillors were to take greater interest in these matters. Perhaps it might even be said that some portion of the blame may be laid at the door of the Government whose reviews, year after year, of Municipal Administration Reports are more of a statistical character than otherwise. But with the law as it stands, and with greater precautions taken by all the parties concerned, the higher as well as the local authorities, I think that it ought to be possible to mend matters. After all, there is not much difference, either in the matter of building regulations or in the matter of rules applicable to the supervision over the sale of food and drink, between the present enactment and the law which, it is proposed, should be substituted therefor. So far as section 39 of the Bill is concerned, it seeks to amend the corresponding section of the present enactment. It seems to me that there is room even for amending that amendment. The effect of the amendment proposed under section 39 would, I am afraid, come to this. When an article of food or drink is suspected to be injurious by the Chairman concerned, he may detain the same and cause it to be produced before the Magistrate, and if it be found to be unsound or unwholesome, the Chairman may order it to be destroyed or to be disposed of otherwise so as not to be available for sale as an article of food or drink. That is the present law. It is now sought to be added, by the present amendment, that not merely in the case of unwholesome food but also in the case of articles which are found to be misrepresented or adulterated, whether such adulteration or misrepresentation makes them unsafe or not for human consumption, the Chairman is to have power to detain those articles and to send them to the Magistrate and the Magistrate, merely for those reasons, is to have the power to destroy those articles or to dispose of them so as not to be available for sale. That, I apprehend, is the effect of the amendment and if that is the effect, I do not know if so much is intended.

Section 45 of the Bill contains a provision which is not to be found either in the District Municipalities Act or in the Madras City Municipal Act. According to this provision, the sale of milk and dairy produce is to be made only by licensed vendors. Why should there be a special provision of this nature in the case of Hill Municipalities alone? The question is whether the circumstances of these two Municipalities are so bad in these matters that a special section like this should be introduced. That is a question which requires to be considered seriously.

Sir, I think, with regard to these two latter objects there is no need for legislation. I may also add one other observation, and that is, if it should be thought that further legislation is required, that legislation may be had not merely for the benefit of these two Municipalities but for the benefit of all the Municipalities worked under the District Municipalities Act. If the building regulations require to be modified and made more stringent and if the regulations with regard to the sale of articles of food and drink require also to be modified I fail to see how an amendment is required only in the case of these two Municipalities, while, as a matter of fact, in the other Municipalities as well, the same need does exist. Either the present Act is adequate and all the existing evils are due to its defective working or it is not adequate and the need for its amendment exists in the case of all the Municipalities.

In that view, if an amendment is necessary, opportunity may be awaited when the general revision of the District Municipalities Act is undertaken. These are the few observations I desired to make.

The Hon'ble M. KRISHNAN NAYAR:—Your Excellency, I did not want to speak on this occasion with reference to this measure; but having heard my friend, the Hon'ble Mr. Guruswami Aiyar, I think, it is necessary, so far as I am concerned, to express my views with reference to the most important provision contained in this Bill, namely, the proposed enhancement in the percentage of taxation. I am sorry that I differ in this matter from my friend the Hon'ble Mr. Guruswami Aiyar. I think it will be admitted on all hands that the position of the Hill Municipalities is different from that of the Municipalities in the plains. Apart from any objection that may exist with reference to the details of the measure, I think the contemplated enhancement of taxation is a move in the right direction. I understand from the Statement of Objects and Reasons and the explanation with which the Honourable Member in charge of the Bill followed it up, that all the taxes that are now leviable under the District Municipalities Act are now being levied in full in these Hill Municipalities, and that in spite of this, very often demands of Municipal administration in these Hill Municipalities have to be met by large grants from general revenues. I venture to think that such grants from the general revenues constitute in a manner an injustice to the general tax-payer of this Presidency. There is no reason why special grants should be made to these Municipalities at the sacrifice of the interests of the general tax-payer. The object of this measure, if it is carried out, will be to remove this injustice to the general tax-payer. For these reasons I am in full sympathy, apart from any objections that may exist in regard to the details of the measure, with the contemplated increase in the taxation. It was only about the enhancement of taxation that I wanted to speak. With reference to the provisions relating to the buildings and the supervision of articles of food and drink, I have my own views, but these, I think, are objections to the details of the measure, and those defects can be cured by the Select Committee.

The Hon'ble RAJA VASUDEVA RAJA Valia Nambidi of Kollengode:—May it please your Excellency.—In regard to the Hill Municipalities Bill now before the Council, I welcome it in the interests of the general tax-payer. The enhancement of Municipal taxation in the hill stations, as contemplated in the Bill, will after all not be much as the maximum is raised from $8\frac{1}{2}$ to 10 per cent. only, in the case of buildings and lands, and from 8 to 10 per cent. in the case of water and drainage tax. This seems to be absolutely necessary to curtail as far as possible the large grants that are being made year after year out of general revenues to some of these Municipalities. I trust that, with the increased funds locally made available, the large grants from general revenues to a few favoured stations will soon become a thing of the past. I approve of the other provisions of the Bill in general and would only remark that the necessity for legislating stringently against the vending of unwholesome articles of food and drink is so great and important that it may advantageously be extended to other District Municipalities also at an early opportunity.

His Excellency the PRESIDENT:—I think, Gentlemen, it will be convenient to Members of Council that we adjourn now until a quarter to three. I therefore declare that the Council do adjourn till 2-45.

The Council re-assembled at 2-45 P.M.

The Hon'ble P. S. SIVASWAMI AIYAR:—The rules for the conduct of business require that the general principles of the Bill should be discussed at this stage. But I am at a disadvantage in discussing the general principles of this Bill. The main contention raised by the Bill relates to the question of taxation. What form this taxation should take has been discussed here, and it is a matter upon which it is not possible to come to any conclusion in the absence of facts and figures. That there is a financial embarrassment must be admitted in the face of the statement made by the Honourable Mover of the Bill. The only question is how that embarrassment is to be met. Is it to be met by a process of subvention by the State as advocated by the Hon'ble Mr. Guruswami Aiyar or by some form of taxation like that proposed in the Bill? I do not think that the proposal to relieve the situation by means of a subvention from the State can possibly be accepted except upon grounds of a general character

which would be applicable not merely to the Municipality of Ootacamund and other Hill Municipalities, but also to other Municipalities. I do not think it is possible for this Council to accept the view that the Ootacamund Municipality occupies a unique position, and that it deserves special relief by the State. That is a position which is sure to be objected to by the public; and we have often heard accusations against the Government of selfishness with regard to the amount of expenditure incurred on this summer capital. I do not think it is possible for the Government to grant any subvention or any special grant for the Hill Municipalities alone. As regards any subvention to be granted on grounds applicable to Municipalities in general, I am afraid that the trend of opinion would be that there are no grounds to justify the grant of any subvention to Ootacamund and other Municipalities. The only way by which the situation can be relieved is by some form of taxation, and various proposals have been put forward in the papers and also here as to other modes of taxation. But it is not possible to come to any opinion upon that point without further information. For instance, the octroi duty has been suggested as one mode of raising the necessary funds for the purpose of meeting the annual deficit, but how much the octroi duty will bring in is a matter upon which information would be necessary. The productiveness of this impost, however, will be the most material point to be taken into consideration. There are other objections in regard to the imposition of the octroi duty, some of which have been referred to already, while the other objections will doubtless be referred to by the Honourable Mover himself. The octroi system has fallen into disuse in Europe, except in France and Italy. In England it is not in force at all. It is certainly a vexatious system and more than any form of taxation, I believe, it is full of difficulties. People who have travelled in the north can testify to the vexatious character of these duties. It is also pointed out that it is peculiarly oppressive upon the poorer classes, because unless you tax the necessities of life, the tax is not likely to be productive, and if you do tax the necessities of life, the tax is likely to press hard upon the poorer classes. These and other objections have led to the gradual disuse of this mode of taxation in most countries; but in spite of these objections if it could be shown that the tax would bring in a large amount of revenue, it may be acceptable. To judge of that matter requires facts and figures and we are not in possession of any information which would enable us to come to any conclusion upon that matter. In the absence of any such system as octroi duties, the only other system that is practicable and that is suggested is the raising of house-tax. Whether the raising of the house-tax is the only mode or other means may not be devised is a matter which I would request the Council to keep an open mind upon, though, no doubt, the Council should come to some decision upon the subject. If it is possible to suggest some other mode of taxation—we are not now able to suggest any other mode—I hope the Council will consider and the Select Committee will consider these proposals and see how far it is practicable to adopt any of these suggestions. These are the only remarks which I wish to make.

The Hon'ble Sir V. C. DESIKA CHARAYAR:—Your Excellency, I never intended to speak upon this subject, because I thought that so far as the necessity for the Bill was concerned, there would be a perfect unanimity till my Hon'ble friend Mr. Guruswami Aiyar raised the question whether any legislation was necessary at all. The Hon'ble Mr. Hodgson who is connected with the Ootacamund Municipality has distinctly told us (if any extraneous evidence was necessary, over and above what the Honourable Member in charge of the Bill has already stated, quoting facts and figures) that the Municipality of Ootacamund is in a very bad condition financially, and I thought there would be no two opinions about it. I am not in sympathy with those who say that all Municipalities should be treated alike. There may be considerations, there may be necessities, which require special treatment at the hands of the Government with reference to certain Municipalities, which may not be equally applicable to others. There may be Municipalities whose resources are quite inadequate for their responsibilities. It almost took away my breath when the Hon'ble Mr. Guruswami Aiyar said that you must wait till some future day when you propose to amend the District Municipalities Act, so that the provisions contained in this Bill may be made applicable not only to small Hill Municipalities but also to every Municipality in the plains. An Act could only fix the minimum and maximum rates; subject to conditions which the Municipality will decide and subject also to the sanction and approval of the Government, what the special rate of taxation should be will be fixed by the Municipality.

Therefore as I said it is not by hard and fast rules that we can lay down that grants from Provincial funds shall be given or shall not be given to any particular Municipality. For instance, I have always been fighting and will continue to fight that the Corporation of Madras ought to be treated specially and ought not to be placed on a footing of equality with small Municipalities in the mufassal stations. It is idle to say that all people are alike and all Municipalities are alike and so on. Certain building regulations which may with reason be enforced in big cities like Madras ought not to be enforced to the same extent and with the same rigour in a small one or in scattered towns or in places where Municipal administration is for the first time introduced. We ought not to make a stiff rule applicable to all Municipalities alike.

With reference to the nature of taxation, I thought that it was a matter of detail and I am glad that the Hon'ble Mr. Sivaswami Aiyar has said that it is a matter of detail. No doubt the easiest thing is to tax the house-owner, because he is the man who can be easily caught. He is there on the spot and if he is not there his house is there and you can always tax it. I can well sympathise with the Hon'ble Mr. Hodgson when he said that taxation ought on no account to be one-sided; it should not press heavily on one set of people and leave the others scot-free. In Hill stations like Ootacamund and in capital or big cities like Madras, the floating population should bear if not an equal share with the permanent population, at least some share in the burden of taxation. With reference to Hill stations a large number of people go there and reside there for six months or less say for a couple of months. They ought to be made to pay a portion of the expenses necessary for keeping the station in good sanitary condition. They enjoy the conveniences of roads and lighting and other improvements in the station. I don't see why during their stay in the station they should not pay a portion of the taxes. It is all easy to say that for their convenience the permanent residents of Ootacamund should find the money. I think it is wrong in principle. I entirely agree with the statement made that octroi duties are not worked properly where they are worked. But because we find that in some Municipalities they are not properly worked, that we should shut our eyes or that we should give them up altogether is not sound common sense. There must be something midway between the two. With regard to the house-tax, if it is not sufficiently high you must raise it by a small percentage; but raising the house-tax alone and exclusively is, I think, imprudent. You must find other means of taxation. However, that is a matter of detail which I dare say the Select Committee which will be appointed to-day, will consider. So also with reference to building regulations. Objection was taken that no necessity existed for them and if necessity existed at all they should be made equally applicable to all Municipalities. It is not fair to put it that way, because as I said already all Municipalities are not alike and you must take into consideration the special circumstances and conditions of each Municipality. These are the few remarks that I wish to make at this initial stage, not that I have come to any definite opinion about the details of the Bill. I dare say that it will come back to us after the Select Committee has considered the details.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur:—Your Excellency, I beg to say a few words on the motion before the Council and I am tempted to do so from what has fallen from the Hon'ble Mr. Hodgson and the other Members who have preceded me. The subjects to which this Bill relates, as has been pointed out in the Statement of Objects and Reasons and by the Honourable Member in charge of the Bill, are the enhancement of taxation, better regulations for buildings and improved supervision over articles of food and drink. I take it from the papers that have been submitted to the Council and from the observations that have, so far, been made, that there is a general consensus of opinion as to the necessity for rules such as are to be found in the Bill, with reference to the latter two objects, that is the one for better regulation of buildings and the other for improved supervision over articles of food and drink. No doubt there might be some difference of opinion as to the extent to which the principles that are contained in the Bill have to be given effect to and the method in which they are to be worked out. But these are matters of detail which might well be left to the Select Committee to look after and settle upon. The only subject which might properly form the subject of discussion at this stage is the one relating to the enhancement of taxation. There, again, I think there is unanimity of opinion that two of the Municipalities to which the Bill is applied do stand in need of funds which they are not at present able to command; and then a material question for the consideration of the Council and of the

Select Committee would be how that need could be met. It has been objected by the Hon'ble Mr. Guruswami Aiyar on the ground that the condition of Kodaikanal cannot be said to be such as to necessitate the provisions relating to enhancement of taxation being extended to that station. But I find that the Bill does not render it obligatory to extend the provisions to that station and if Kodaikanal differs from the other Municipalities in this that it has enough funds for its wants, I think that the responsible authorities will take care not to visit that station with any additional taxation. Therefore, going into the question whether there are means indicated other than those mentioned in the Bill by which this need for funds could be met where it exists, the reply and the suggestions so far made, are that the Government might make a general grant, that the Government might forego either the whole or a portion of the abkari revenue that it derives from these stations, that the octroi duties might be imposed and that a tax on fuel might also be levied. The alternative to these suggestions is that the house-tax should be increased. With reference to the provision relating to the house-tax, there is one part of the Bill to which no reference has been made so far; and that is where the Bill enables a tax of three per cent. on the annual value of the lands and buildings being raised specially for lighting purposes. I do not know if objection would be felt by the tax-payers, owners of houses, to a special tax being levied, the proceeds of which will go to the special purpose indicated. Confining my attention to the other two points, namely, the increase of $1\frac{1}{2}$ per cent. in the tax on buildings and lands and $2\frac{1}{2}$ per cent. in the water and drainage tax, the point that the Council will have to consider at this stage will be whether it has been pointed out that other sources are available better from all points of view than the one shown in the Bill by which this need for funds, which is admitted on all hands to exist, can be met. It has been no doubt suggested that the Government may well go to the rescue of these Municipalities, particularly with reference to the Municipality of Ootacamund, because it is the summer capital of Government. Whatever force there may be in that argument is sufficiently met by the observation that those who stand in need of additional allowances do get what are called hill allowances and I do not know if it is desirable that a principle should be given effect to that in such a case as this the general tax-payer should be taxed further than he already is in consequence of one Municipality being the summer resort of Government. I may also say, your Excellency, that it is not desirable, unless in exceptional cases, that the taxes which are raised at the expense of the general tax-payer, should be utilised for the purpose of meeting local wants. I do not say that it is an inflexible rule to be always adopted; but I think it is a rule which, as far as possible, should be adopted wherever the circumstances of the case do not necessitate a departure from it. I would therefore not recommend the Government going to the rescue of the Municipality if it is meant by that that a permanent grant should be made to the Municipality as an aid to its resources.

The Hon'ble K. R. GURUSWAMI AIYAR:—I do not mean to say that.

The Hon'ble L. A. GOVINDARAGHAVA AIYAR, Diwan Bahadur:—If there is no need for funds, I should be the first to avoid the taxation. However necessary taxation may be, it is found to be disadvantageous, at any rate irksome, both to the payer and to the collector.

The next point is whether it is possible for the Government to forego a portion of its abkari revenue. I for one should be glad if the Government could find its way to do so. To some extent the Municipality is justified in its claim as it contributes a large income to Government from this source through its people, and there is no reason why it should not have the benefit of some portion of the tax.

Coming to the octroi duties, objections have already been raised—objections which must appear to Government as valid—as to why these duties should not be imposed.

There is one other suggestion made, namely, the imposition of some tax on fuel. I would very strongly object to any tax being levied on fuel. In these hill stations fuel is as much a necessary of life as anything else; the poorest of the poor will have to contribute towards this tax, if you are going to tax firewood. For that reason, I would object to fuel or firewood being taxed in these Hill Municipalities.

If, therefore, all the various suggestions that have been made as to how the need for funds is to be met are considered, one is compelled to fall back upon the source indicated in the Bill, namely, the house-tax. I do not mean to leave unnoticed the

suggestion made by the Hon'ble Sir V. C. Desika Chariyar that the floating population may be made to pay towards such expenses as are incurred to meet their conveniences; nor do I forget the suggestion made by the Collector of the Nilgiris that some provision should be made drastic in their character to obviate overcrowding in houses. Perhaps some income is now being had from the floating population by the imposition of what is called the servants' tax, and if the rules relating to the servants' tax are made more clear and less uncertain than they appear to be now, the Municipalities may be assured of a fairly good income from that direction. If there are other directions in which the floating population may be made to pay towards the additional funds, I would certainly not object.

But it appears to me that of the sources that have been indicated from which additional income could be got, the one that is least harmful, although I do recognize the additional burden that it will throw on house-owners, is the kind of increase that the Bill recommends. I must not be taken, your Excellency, to approve in toto of the principle herein given effect to; it is subject to this reservation that I am prepared to change my mind, if it is shown that there are other sources from which this additional expenditure could be met. As it is, this is the one to which least objection could be taken. I may also say that to some extent the tax on houses is indirectly a tax on those who live in those houses, who again will form a considerable portion of the floating population. Under these circumstances, I think, your Excellency, that there is enough, that commends itself to my acceptance, in this Bill to justify me in supporting the motion now before the Council.

The Hon'ble B. NARASIMHESWARA SARMA :—Your Excellency, the Statement of Objects and Reasons and the clear exposition of facts regarding the Bill places it beyond controversy that some form of taxation will have to be devised in order to relieve the Municipality of Ootacamund from its present position. Various reasons have been assigned for objecting to the house-tax and an alternative proposal has been made to which the Government cannot possibly lend an attentive ear, inasmuch as octroi duties are being done away with in other parts in which they are at present levied and they cause considerable hardship to poor people. Another suggestion that has been made is that the Government might grant a bonus to wipe out the debt which has accumulated. I think that this suggestion is not capable of being sustained by sound argument. There may be exceptional cases where the Government may have to go to the rescue of particular Municipalities. But I do not think that any reason has been shown with regard to the Municipality of Ootacamund why the Government should wipe out the debt which has been incurred by it for its own purposes. If people wish to enjoy the luxury of living in Ootacamund, they will have to pay for it. The only question is as to how they can be taxed in the least objectionable manner possible. One form of taxation that has been suggested by the Hon'ble Sir V. C. Desika Chariyar, namely, to touch the floating population may be discussed in Select Committee. At present, it is only the servants that are being taxed and the gentlemen whom these servants follow are not taxed. They may escape the profession-tax if they do not reside in Ootacamund for the required period. If some mode of taxation is not devised to touch the floating population, and if the Municipal funds should not be relieved in that manner or by the imposition of town duties such as are found in Bombay, the only alternative is to fall back upon the mode of taxation devised in the Bill, namely, the raising of house-tax. With regard to this it is perfectly true, as observed by the Hon'ble Mr. Hodgson, that a taxation of 25 per cent. is an abnormally high taxation; but I think that the Government may for the present forego that portion of the Bill with regard to lighting and leave it to the option of the rate-payers whether they would consent to that form of taxation in case the lighting of the city is to be improved. At present the Municipal Council consists entirely of nominated members, and it may be that the rate-payers might say that the representations made by the Council would not be the representations made on their behalf. Therefore, I submit that, with regard to this special mode of taxation dealing with the lighting of the city, if that be deferred for the present, the rate-payers cannot complain of a very serious enhancement in taxation. All that they will have to pay by the raising of the house-tax by $3\frac{1}{2}$ per cent. would be about Rs. 17,000 or Rs. 18,000. At present, they pay Rs. 80,000 in the shape of water-tax and house and land-tax. The matter is one which can be discussed in the Select Committee. No one can reasonably object to the Bill in its present form, so far as it imposes additional

taxation in Ootacamund. But the same is not the case with Coonoor and Kodaikānal. I beg to associate myself with the remarks that fell from the Hon'ble Mr. Guruswami Aiyar as far as Kodaikānal is concerned. It is a very small Municipality of only eight or nine years' standing. Its Municipal resources are very small and its total taxation amounts to Rs. 11,000 or Rs. 12,000. There seems to be a steady expansion of revenue and nobody ever felt the need of special legislation in the case of this Municipality. I don't believe in legislation in anticipation of the actual needs of the situation. Therefore this Municipality of Kodaikānal may very well be exempted from the clause which provides for the enhancement of taxation. With regard to Coonoor, the point has not been made so clear by the Honourable Mover inasmuch as the administration reports of this Municipality show that it was only last year that there has been an increase of taxation under water and drainage tax from $2\frac{1}{2}$ to 6 per cent. There does not seem to have been any serious complaint that urgent improvements which could not safely be postponed have had to be postponed for lack of funds. Under these circumstances, it may be that the Coonoor Municipality might be exempted from this enhancement of taxation.

Then with regard to the provision of the Bill enabling Government to extend the Bill to future Hill Municipalities, I beg again to take leave to say that it is objectionable to enable Government to have such a power. There does not seem to be the least indication that there is any such Hill Municipality in contemplation at the present moment. It may be that hereafter when the needs of another Hill Municipality give rise to emergent legislation the powers of the legislature could be invoked; but for the present no case has been made out for asking the legislature to enable Government to extend to future Hill Municipalities, by an executive order, the provisions of this enactment.

Then with regard to the better regulation of buildings the Hon'ble Mr. Guruswami Aiyar said that there was no need for legislation inasmuch as under the present Act by-laws could be framed to enable the Municipalities to cope with the situation for which provision is sought to be made in the present Bill. What the Hon'ble Mr. Guruswami Aiyar said is not perfectly accurate or correct. In the actual working of the District Municipalities Act, we have found it difficult to provide for the cases where the Municipality sees objection to a building being erected on an insanitary site. There is no provision in the Act by which they can refuse permission in the case of such a site. All that the section relating to it says is that provided there is proper ventilation, that the flooring is above a certain level, etc., the Council is bound to give sanction; but it does not provide for cases where insanitary sites are sought to be built upon and where the Municipality objects to houses being built beyond a particular line or within a particular line. Such cases are not provided for in the District Municipalities Act and therefore the provision contained in the present Bill should be made applicable to Hill Municipalities.

One more remark I would make in this connection. Under the District Municipalities Act it is only the Municipal Councils that are in a position to grant permission for the erection of buildings. Under the present Bill the Chairman is empowered, without consulting the Municipal Council, to grant sanction both in respect of house-sites and of the construction of buildings. There is no reason suggested why the Municipal Council should be deprived of the power now exercised of controlling the grant of permission for the construction of houses. I submit that is a point which may well be considered in the Select Committee as to why the Municipal Councils ought not to have the power but only the Chairman. Then with regard to section 26, the Chairman is empowered to stop the construction or reconstruction of any house, if, in his opinion, the work endangers human life; but there is no provision as to how long that order is to be in force and whether the party aggrieved has the right of appeal. A provision to that effect may, I think, be with advantage enacted.

Dealing with the third part of the subject which is provided for in the Bill, namely, better supervision over the sale of articles of food and drink, there seems to be no reason why the stringent provisions of the Bill should not be extended to all cow stalls? At present the Bill provides for a license being taken out for the sale of milk and dairy produce; but this provision can be easily evaded. The licensee may very well buy from a person who has no license and it will be very difficult to detect such cases. As only the licensees can sell they might put prohibitive prices upon milk and other dairy produces. The object in view can, however, be gained if all cow

stalls within the precincts of a Municipality or within a particular range outside the Municipal limits be constructed in a particular manner so as to meet sanitary requirements. That would obviate giving a monopoly to particular individuals for the sale of milk and dairy produce and would at the same time make the Act effective.

With these few observations, Sir, I support the Bill cordially, but would request that the Select Committee may deal with the question as to whether these two Municipalities ought not to be exempted from the provision with regard to enhanced taxation and as to whether the Municipal Councils ought not to be given the power to grant licenses for erecting buildings on house-sites.

The Hon'ble Mr. G. S. FORBES, in replying to the observations of Honourable Members, said:—Your Excellency, I think that on the whole the Government may congratulate themselves on the general favour with which this Bill has been received. Except from one Honourable Member who comes from Ootacamund, there has been no vital dissent from the general principles of the Bill. Perhaps I had better take, in the first place, the purview of the Bill. Upon that point two questions were raised—firstly whether the Bill should extend to the three Municipalities named and secondly whether the clause enabling the Government to apply it to future Hill Municipalities should be retained. With regard to the three Hill Municipalities named in the Bill, as I explained in introducing the Bill, the financial circumstances of these three Municipalities are not the same. Ootacamund and Coonoor may be considered to stand on the same footing; but Kodaikānal, as I then stated, is not certainly in any financial embarrassment and is at present a considerable way from reaching its maximum limit of taxation. But as it was thought necessary, so far as this Hill Municipality was concerned, to legislate for the purpose of introducing building regulations and also regulations for controlling the sale of articles of food and drink, it was considered that the opportunity should be taken, so far as taxation was concerned, to extend the Bill to that Municipality also. Honourable Members seem to look upon the taxation proposed as if it were compulsory. The Bill only declares the maximum limit of taxation; but if the circumstances of a Municipality do not require that maximum to be reached, of course the taxation will not be imposed. Kodaikānal is a growing Municipality and every year more and more people are going up there. There is no question that, so far as the provisions relating to the construction of buildings and the exercise of supervision over the sale of articles of food and drink go, it is most desirable and essential that they should extend to all the three Municipalities. Proposals are under consideration in connection with the water-supply and drainage of Kodaikānal; and it seems a very good opportunity to apply this Bill to it *in toto* in order to obviate fresh legislation, if the Municipal Council should reach the maximum limit to which it can go, when it has to carry out the schemes to which I have just referred. Whether the Bill should contain the clause enabling the Government to apply it to future Hill Municipalities is not a question of very great importance. As far as I know, I do not think that there is any town situated in the hill ranges in the Presidency, which is likely to become a Hill Municipality in the future. The point may, I think, be left to the Select Committee to consider.

The second subject is the most important, namely, the increase of taxation. As several Honourable Members have said, it is for this Council to decide now whether the taxation should take the form which the Bill proposes, namely, increase of taxation on houses and lands and increase in water and drainage tax, or whether it shall take the form of octroi duties or any other form of taxation. That should be settled now. If a vote is taken on this Bill, it must be considered as settled, if the vote is in favour of the Government proposal, that the form of taxation shall substantially be an increase in the house and land tax and water and drainage tax. The increase is limited and, as I stated, the maximum that is laid down is simply permissive; it does not mean that the maximum shall be imposed at once.

Before I proceed, I should go back to a point which I find I overlooked, raised by the Hon'ble Mr. Guruswami Aiyar, whether the Kodaikānal Municipality has been consulted. I do not know to what extent the Kodaikānal Municipality was consulted. But the Municipal Chairman has sent in his remarks which are printed in one of the papers laid on the table, and he takes no exception to the inclusion of Kodaikānal in the Bill.

To return to the question of taxation, the main question is the one raised by the Hon'ble Mr. Hodgson as to the imposition of octroi duties in Ootacamund and Coonoor. The Municipality of Coonoor have also suggested that. So far as the Hon'ble Mr. Hodgson is concerned he was speaking for Ootacamund. I do not think that the proposal to impose octroi has been supported by any other Honourable Member who has spoken. The objections to octroi are well known and I do not think that in these days any one will support a motion for the imposition of octroi newly as a form of taxation. The only justification for octroi duties where they are now in force is firstly that they are easy of collection, apart from all objections to them, but mainly because the people have become accustomed to the imposition of octroi; and where it has become familiar the Government both in this country and in Europe have found it extremely difficult to replace the octroi by any other form of taxation. That is really the ground for the existence of this form of taxation. In the North of India the octroi took the place of the old town duties which prevailed both in Muhammadan times and under the ruling powers before the Muhammadans: it had become quite familiar to the people and the Government in the Northern Provinces have been unable, on that account, to substitute for it other forms of taxation which have a more just incidence. The Government of India and the Governments in Europe have long been trying to abolish the octroi; and the octroi is only retained as a sort of necessary evil. One of the greatest objections to it, so far as its incidence goes, is that it affects the poor unfairly. The octroi is imposed mainly upon the necessities of life that come into a Municipality and are consumed there. If it is imposed over a larger number of objects, it tends to become more seriously a transit duty. It has, therefore, been narrowed in its incidence to articles brought within the Municipality for consumption and these articles are essentially those which all people consume, namely, the necessities of life. In consequence, the incidence falls very much more upon the poor than upon the richer classes. For instance, if the octroi were imposed in Ootacamund, those rich men who own so many of the houses and so much of the lands would scarcely be touched by the octroi at all. They would not eat any more food or dress more expensively; while the amount of food they eat and of the fuel and other articles daily consumed in their households is so very small that any octroi would not touch them to any appreciable extent. If the octroi is to bring in a large revenue it must extend to the greater number of the necessities of life and will affect all the poor people of Ootacamund and of any other town in which it is imposed. This question of octroi has been repeatedly before Government and, as one Honourable Member mentioned, this Government are practically committed to the policy that octroi duties are not to be imposed in this Presidency. Moreover, the Government of India have on more than one occasion pointed out to other Provinces the policy which prevails here and have expressed the wish that other Provinces followed our example. When the question was before this Government some years ago in connection with a proposal to impose octroi duties in the City of Madras, the Chamber of Commerce sent a representation to Government on the subject, and their letter is as forcible to-day as it was then, and it so clearly states the fundamental objections to the imposition of octroi that I cannot do better than read portions of it. This letter was sent in so far back as 1876, but the arguments put forward are just as forcible now as they were then. The Chamber of Commerce wrote on that occasion:—

"I am further to ask permission to express the Chamber's conviction that the proposal contained in the Bill to enhance the Municipal revenue by the introduction of an octroi is not consonant with modern ideas of wise legislation and is repugnant to the axioms of the most enlightened politico-economists. The Chamber are not so credulous as to imagine for one moment that the octroi proposed would be so admirably levied as to leave no opportunity of smuggling, rather do they feel convinced that, with innumerable roads and paths leading from the outlying country into the town, it will be systematically evaded, and a good deal of demoralisation be induced by people being strongly tempted to do what they find it both easy and profitable, how-ever wrong, to do with approximate impunity. . . . An octroi has a tendency to degenerate into mere transit duties, and can only be enforced thoroughly at an expense disproportionate to the returns. . . . Yet, though the proposed octroi would, in all probability, be largely evaded, it would have the effect of raising the prices of a number of comestibles and therewith of wages, the latter especially being a result that, to a City so relatively poor as Madras, must prove very prejudicial. . . . It is only the pressure of financial necessity that induces them to propose a tax, the abandonment of which in other countries is usually regarded as progress in the knowledge of economical principles. In fact, the only argument in favour of the octroi is that money must be had somehow, and that this seems an easy way of getting hold of a large income. . . . As the Municipal Commissioners would be principally owners and occupiers of

property, it is no reflection on them to urge that they will strain to the utmost the money-giving power of the octroi, and will touch property as little as they possibly can. . . . It is a tax that will be directly felt most by the poorer classes, though its indirect effect on the rich will be more than is perhaps imagined. Of course, the dealer who has to lay out money in payment of the octroi will add to the selling prices of his articles more than the actual amount of tax he pays. The first result of an octroi will thus be a permanent increase in the cost of food . . . an increase which it is difficult to fix by anticipation, but which will doubtless be sufficiently heavy to lead to some readjustment of wages among the poorer classes. It is in this way the pinch will ultimately be felt by the richer classes, as the cooly of the period has no margin wherewith to pay taxes, and anything Government takes out of him he must in the long run take out of his employer. . . . But the octroi is an inquisitorial investigation into the contents of carts, and to be effective must also take cognisance of the contents of bundles and parcels coming within Municipal limits. I need scarcely say what a wide door of extortion is here open. . . . It is obvious too, I think, that smuggling must be encouraged under any system of octroi, and as to the demoralising effect of this I need say nothing. . . . It will not, I assume, be denied that the mere fact of collecting the octroi in the first instance, whether the articles are ultimately exported or not, is an interference with trade that ought not to exist except for strong reasons."

These are the ordinary objections to the imposition of octroi. Any one who had been to Northern India or who has had anything to do with the administration of the octroi there must know the enormous amount of corruption that goes on in connection with it. Every person, every cooly woman, who comes into a Municipality with a headload, is stopped, the load is taken down, examined and valued; and we may easily imagine the amount of extortion that this gives rise to. The subordinates who have to be employed round the boundaries of the whole Municipal area, if the barrier is to be effective, are so numerous that they cannot be paid highly and the consequence is that being poorly paid people, they take every advantage of the opportunities that are so afforded for extorting money. To prevent its becoming a transit duty, regulations have to be framed enabling a person to get a refund who takes octroi-paid produce out of the town, and in this connection equal opportunities are afforded for extortion. Considering the small amount of support which this proposal for the imposition of octroi has received, it does not appear to be necessary for me to go into any more detail as regards the objections against it. In this Presidency, the land and house tax is the form of taxation which takes the place of octroi elsewhere. If we are to retain taxation in the form in which it is now levied, it is inconsistent to retain house-tax as well as to impose octrois. Moreover, the land and house-tax is a much fairer tax for local purposes, fairer than any other tax that has been devised here. The lands and houses in a Municipality derive their value from the accident of their situation. It is from Municipal advantages that the wealth of the owners of houses and lands in the town are derived. It is therefore perfectly fair that the incidence of taxation should be mainly upon those whose wealth is so derived. But this tax devolves also indirectly upon those who resort to these sanatoria. A part of the tax, so long as the house-owner can secure tenants, passes to the tenants. It is a matter of higgling between tenants and the house-owners. The incidence is divided more or less between the tenant and the owner. Even where it falls entirely on the owner, there does not seem to be very great objection, seeing that he is the person who gets most benefit from the situation.

Another proposal which has been made for meeting the admitted deficiency in the income of the Municipalities was that the Government should give a subvention and finance the Municipalities. I do not think that much support was given either by Non-official Members or Official Members to the proposal. The Government do come to the assistance not only of the Hill Municipalities but also of other Municipalities all over the Presidency by making liberal grants to them. These subventions are made in view of special circumstances, and not because the ordinary resources of the Municipality are ordinarily deficient. It is the duty of the Government to see that, for all ordinary purposes, the revenues of the Municipality are sufficient, and the sources of Municipal revenue should be fixed at such a pitch as to give the Municipal Councils a proper income to meet their ordinary requirements. For special wants the Government may and do give, not only to the Ootacamund Municipality but to Municipalities throughout the Presidency, special grants for carrying out, for instance, large water and drainage schemes. But that is quite a different matter from practically supporting the Municipality through thick and thin. I think, therefore, it must be accepted as a cardinal principle of the Bill, when it goes to the Select Committee, that these resources are to come from taxation as provided in the Bill.

The Hon'ble Mr. Sarma referred to the question of levying the special rate for lighting and pointed out that the levy of it should be left to the ratepayers and not to the Municipal Council. This is a special tax to be imposed only if gas or electricity is introduced into the town for lighting purposes. If that mode of lighting is not adopted, this tax cannot be imposed. The theory, even in cases where the Municipal Councillors may be largely nominated, is that the Municipal Councils must, for all purposes, be taken to represent the town. However that is a point, which, I have no objection to the Select Committee's considering, if they choose to do so.

Another suggestion that was made was that some tax might be levied on fuel. Objections were taken to it, on the ground that more especially in a Hill Municipality it would affect an essential of life, that the poorer classes would suffer as the fuel tax would fall very heavily upon them. I do not think I need notice it any further.

As to deriving a portion of the local rates from liquor or spirits in some form or another, I must say that I have always felt considerable sympathy for those who seek to obtain some town revenue from liquor shops, not however by the direct assignment of the Imperial Abkari Revenue, but in some indirect method. In connection with certain recent proposals from the City of Madras a similar proposal has been put forward and the Government promised that the question would be looked into and the spirit shops in the town in some form or other made a source of revenue to the Municipality. It seems to me a very fair form of local taxation, if it can be worked in such a way as not to embarrass the Imperial revenue. In France where the communes are debarred generally from touching the revenues of the central Government, octrois are imposed upon spirits; but there they have some regulation, the details of which I do not know, by which the octroi on spirits is so proportioned under Government orders as not to prejudice the Imperial revenues. However, the question in this Presidency is still in the air. What the Government of India may say as to the effect it will have upon their Imperial revenues, I do not know, but the subject is receiving consideration.

I think those were all the principal forms of taxation which were suggested as worthy of consideration. One Honourable Member suggested that some mode of taxation might be devised to hit the floating population other than servants who are affected by that tax. The argument apparently was that the servants' tax touched the servant population only and did not touch the rest of the floating population, the people who visit the town and stay there for a few days. But the servants' tax is not paid by the servant but by the master, so that the floating population is in fact taxed in that way.

The next main subject of this Bill are the provisions relating to buildings. The Hon'ble Mr. Guruswami Aiyar questioned whether legislation under this head was necessary at all. I think he has misapprehended the scope of the present Bill and has also not realised that additional powers are proposed to be given by the Bill. It is not necessary to go into details, but I may say shortly that, under the present Act, a man who proposes to build a house sends in a plan, which may or may not conform to the by-laws of the Municipality and the Municipality within six weeks or a month after the receipt of it must state definitely what objections they have to the plan. If the Municipality are not able to state definite objections within that time, the man can proceed to build. The mischief is done and the town is burdened with an insanitary building. What the Bill proposes to do is to shift the onus to the builder. Not only so but the Bill requires that the site—the fact has been referred to by one of the Honourable Members—shall be previously approved by the Municipality before the building is begun. The approval of the site is of the greatest importance; it is quite as important as the approval of the construction of the building itself. The site must conform to certain conditions. Then longer time is given for the approval of the plan; and, as I said, the onus is thrown on the builder of showing that his site and his building conform to certain regulations. It does not lie on the Municipality to point out the defects and to say that the building should be constructed in a particular way and not in the way described or misdescribed by the applicant. The rules also lay down additional conditions which ought to be fulfilled. Unless, on the face of it, these conditions are fulfilled the Municipality refuses to approve of the plan and sends it back. And until the approval is given, nothing can be done. If any building be raised before that approval is given, it can be summarily removed. I have already referred to the necessity for severe building regulations in Hill Municipalities. Owing to conditions of climate, the buildings there must be constructed much more substantially than on the plains and the consequence is they

are more expensive and they are more likely to be insanitary and over crowded. The other objections of the Hon'ble Mr. Guruswami Aiyar refer to mere matters of detail which may be considered by the Select Committee. The same Honourable Member considered that the food and drink provisions were superfluous. I do not think that they are any more superfluous here than they are in the City of Madras Municipal Act, into which we introduced them. Food and drink regulations are extremely difficult of legal application; and in this Bill we have followed the lines of the most recent legislation. One important provision in this connection is that enabling the Municipalities to exercise supervision over places, outside Municipal limits, where milk and food are prepared. This provision is of great importance. It is well known that the germs of diseases are generally introduced in the places where the milk is first collected.

The Hon'ble Mr. Guruswami Aiyar has also questioned whether legislation on these points is necessary and has suggested that these things might be provided for in a Bill generally amending the existing Municipal Act. I believe that the amendment of the present Municipalities Act is under consideration; but it is a very large undertaking, and when it may be passed is very problematic. But the exigencies of the Hill Municipalities are urgent.

I think, Sir, that there is no other point which I need reply to, except to point out that the Government must regard the taxation in the particular form of an increase of the existing forms of taxation as one of the cardinal principles of the Bill. Other details can be considered in Select Committee. I don't think I have anything more to say.

The Hon'ble Mr. H. P. HODGSON, with the permission of His Excellency the President, said:—Am I to understand from what the Hon'ble Mr. Forbes just said that the Select Committee will not be allowed to consider any other mode of taxation suggested by the Coonoor or Ootacamund Municipality either as regards the imposition of octroi or as regards the levy of taxation on firewood or any of the various forms of taxation which are proposed? So far as the Ootacamund Municipality is concerned, I have already stated what I had to say. The Coonoor Municipality is not represented. Am I to understand whether what they said will not be taken into consideration?

The Hon'ble Mr. G. S. FORBES:—At this stage the principles of the Bill are determined. The Government consider that this form of taxation is an essential principle of the Bill and that octroi is not a policy which the Government can take into consideration.

The Hon'ble Mr. H. P. HODGSON:—Will we be allowed to make any suggestions in regard to other forms of taxation to the Select Committee, such as the taxation on spirits and the tax on firewood?

The Hon'ble Mr. G. S. FORBES:—I do not see any objection to taxation being proposed in the form of license fees on spirits, as license fees for trades are legalized in the main Act. As regards octroi, it would, if the Council vote for the Bill at this stage, be quite out of order for the Select Committee to consider that question.

The motion to read the Bill in Council was then put and agreed to.

The Secretary then read the title of the Bill.

The Hon'ble Mr. G. S. FORBES:—I now beg to move that this Bill be referred to a Select Committee.

The Hon'ble Sir V. Bhashyam Aiyangar seconded the motion.

The motion was put and agreed to.

The Hon'ble Mr. G. S. FORBES:—I beg, Sir, to propose that the Select Committee be constituted as follows: The Hon'ble Mr. M. Hammick, the Hon'ble Mr. K. R. Guruswami Aiyar, the Hon'ble the Advocate-General, the Hon'ble Mr. H. P. Hodgson and myself. I do not propose a large committee because the Bill is of a limited character.

The Hon'ble Nawab Muhammad Raza Khan seconded the motion.

The motion was put and agreed to.

His Excellency the PRESIDENT:—There being, Gentlemen, no further business for our consideration, I declare that the Council do adjourn *sine die*.

H. D. TAYLOR,
Ag. Secretary to Government, Legislative Dept.

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FORT ST. GEORGE

ASSEMBLED FOR THE PURPOSE OF MAKING

LAWS AND REGULATIONS

FOR 1906.

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