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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 730 Press / Mis.

313-319.

Dated 29-4-1874.

42/43

Not to be folded or roughly handled

No. 313. Read the following Proceedings of the Board of Revenue, dated 4th March 1874, No. 480 :—

Read again the following:—

Board's Proceedings, dated 28th November 1873, *No.* 8196 (*Miscellaneous*).

From W. S. WHITESIDE, Esq., President of the Local Fund Board, North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Chittoor, 18th November 1873, No. 715.

By desire of the Local Fund Board of the Vellore Circle, I have the honour to request that the Board of Revenue will be pleased to move Government to sanction the raising of the Land-cess from 9 Pies to 1 Anna in the Rupee in that Circle from the beginning of 1874-75.

2. The funds at present available are quite inadequate for the requirements of the circle, as will be seen from a perusal of the Budget of 1874-75 about to be submitted to the Board. A large sum is required annually for the maintenance of existing roads, on many of which the traffic is considerable. This leaves only a small amount for new works, however urgently they may be required. The Vice-President informs me that the District Engineer asked for Rupees 51,000 for new works in 1874-75, but the Board could only provide Rupees 2,000.

3. Should the proposal meet with the approval of the Board and the sanction of Government, a Supplemental Budget for 1874-75 will be submitted for utilizing the additional income ensured.

The Collector must enter more into detail before he can expect the taxation of the Vellore Circle to be raised.

2. He should show what the Road Fund gets from the Land-cess, what has to be allotted for repairs already sanctioned, and what sum will still be wanted for roads sanctioned and not completed.

3. He should further report (illustrating his views by a map if possible) whether much more roadwork will be wanted before the circle is fairly supplied with means of communication.

4. The Budget for 1874-75 has not been received up to this date.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Read also the following letter from W. S. WHITESIDE, Esq., President of the Local Fund Boards, North Arcot District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vellore, 20th January 1874, No. 24 :—

I HAVE the honour to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 28th November last, No. 8,196, calling for further information with reference to the proposal to raise the land cess in the Vellore Circle.

2. The Road Fund gets from the Land cess Rupees 46,100, being two-thirds of the Land cess. The sum required for repairs of works already sanctioned and completed is Rupees 36,080. The District Engineer gives it at 42,000 Rupees.

The difference is owing to the maintenance allowance having been cut down in the Budget. The District Engineer deprecating this measure, states that the lowest possible rates have been allowed by him, rates indeed much below what he considers should be allowed if the roads are to be maintained in really good order. For road sanctioned and not completed about Rupees 35,000 are required. In the draft Budget forwarded from the District Engineer's Office, new works to the amount of Rupees 57,000 were entered, which included the estimates sanctioned. The District Engineer has now in hand an estimate, amounting to Rupees 25,000, for an extension to the Thellor forest of the Vellore and Pinnathoor road, with a branch to join the Arnee road, and estimates for many others have yet to be prepared. Numerous applications have been received for new roads in all parts of the Circle, and unless the Land cess is raised, it will be utterly hopeless to do any thing next year in the way of extending Communications. The Board of Revenue will observe that with the cess at 9 Pies, the sum available for Public Works just meets the maintenance allotment, having little or nothing for new works, for reserve, or for superintendence.

3. In the Budget submitted to the Board, with my letter of the 29th November last, No. 753, a large number of items was omitted for want of funds, and the circumstance has been fully explained in paragraphs 24 and 25 of that letter.

4. The map asked for by the Board, shewing what new roads are required in the Circle, the District Engineer promises to have prepared and sent as soon as possible, as he says his draftsman has a great deal of work on hand, and the map cannot be put in hand immediately. As some delay may occur in its preparation, and as the necessity for the increased land cess can be made evident without the information which will be given by the map, I have not thought it necessary to await its receipt in submitting the information required by the Board.

SUBMITTED for the orders of Government.

2. In their Order of the 12th March 1873, No. 340, Government, while allowing the Land Cess to be increased from 9 Pies to 1 Anna in the Rupee in the Chittoor Circle of North Arcot, observed that there seemed to be "no present necessity" for similarly raising the cess in the Vellore Circle.

3. In the current year's budget the allotment for the maintenance of roads is Rupees 31,270. In the budget now before the Board the allotment is Rupees 38,080, and the District Engineer says that Rupees 42,000 is absolutely necessary.

4. Taking the latter figure and adding to it the cost of supervision by the Public Works Department, of the petty Local Fund establishment, of general management and of tools and plant, the cost of maintenance (if nothing is spent on new works) will be Rupees 56,830. The two-thirds of the Land cess which belongs to the Road Fund is only Rupees 46,100. Even when the maintenance grants are reduced as the Local Fund Board constrained by want of funds have reduced them and the grant from Provincial Funds and Special Funds is taken into account the income of the fund is insufficient to allow any material progress to be made with New Works, many of which are required, as shown by the President. In 1874-75 it is estimated that only Rupees 2,000 will be available.

Proceedings of the Madras Government, Financial Department,
29th April 1874.

5. Under these circumstances the Board think that the Land Cess should be raised from 9 Pies to 1 Anna in the Rupee of assessment in the Vellore Circle as has been already done in the other part of the district.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 314. MINUTE by the Right Hon. the PRESIDENT, dated 23rd March 1874.

I altogether object to increasing Land-cess for the purpose of making new roads. I believe the expenditure of nearly £500,000 annually on roads in this Presidency to be extravagant and wasteful; and I desire to diminish it for the purpose of applying what is saved to elementary education. And if I agreed in any case to an increase of the Land-cess, heavily as that tax now presses upon our pauper ryots, it would certainly not be for new roads, but for the education of the poor. We are throwing upon the present severely-taxed generation a charge for works which will benefit generations to come, and which ought, therefore, to be provided for by loans. If it is not so provided for, it ought at least to be incurred by a very gradual process of construction, and not at the rate of several hundred thousands a-year.

2. I would strongly press for reconsideration, and should wish the draft recirculated.

(Signed) HOBART.

No. 315. MINUTE by the Hon. J. D. SIM, C.S.I., dated 13th April 1874.

The present rate of the Land-cess in the Vellore Circle (which is the Sub-division of the North Arcot District) is 9 Pies in the Rupee of assessment. It is proposed to raise it to 12 Pies, the rate prevailing in the rest of the district as well as in all the adjacent districts, Madras, Nellore, Cuddapah, Salem, and South Arcot. There is no reason whatever for supposing that the agriculturists of the Vellore Circle cannot pay this trifling additional sum (three-fourths of a farthing yearly in each shilling of assessment), just as well as the agriculturists of the rest of the district and of the five adjacent districts which I have named above. If they could not, we may be assured that the increase would not have been recommended by the Local Fund Board, the Sub-Collector in charge of the Division (who is Vice-President of that Board), the Collector of the District, and the Board of Revenue.

2. Of the absolute necessity of raising the cess there can be no doubt. The annual income of the Road Fund is now Rupees 46,000, and the cost of repairs alone amounts, according to the District Engineer, to Rupees 42,000, exclusive of the charge for superintendence. Thus not only are new works out of the question, but those already completed cannot be kept in repair!

3. It is, I believe, simply useless to seek a loan from the Supreme Government for the completion, &c., of roads in the Vellore Circle. In several instances loans have been granted to Local Fund Boards and Municipal Commissions, but only for

specific works, such as a particular bridge, or an expensive ghaut, and always on good security. A loan, as in this instance, for the maintenance and completion of the general road system of a circle would assuredly be refused, for it would simply lead to unlimited indebtedness. Moreover we have no security to offer, for repairs alone absorb all our income. The alternative suggested by His Lordship of working out our schemes more gradually will not aid us here, for, as matters now stand, there are no funds for works at all. Our roads are all being made to meet existing and immediately prospective wants, and the present generation benefit by them as much as their successors will hereafter. We are not taxing the present generation for the benefit of posterity, but for their own advantage.

4. I cannot agree with His Lordship that our expenditure on roads is excessive or that the road-cess presses heavily on the ryots. The rapid advance which the country has made of late years is the consequence in a great measure of improved means of communication, and for no payment that he makes does the ryot receive value in return more fully than he does for his road-cess. Of the vital importance of roads in seasons of scarcity we are now having practical proof in Bengal, and it is but a few years since grievous distress prevailed in this very district of North Arcot, and the value of such roads as we then had was exemplified.

5. With reference to His Lordship's remarks on the subject of funds for elementary education, I would observe that one-third of the additional cess will be available for that purpose, as is one-third of the existing cess.

6. For the reasons above given, I concur with the Board of Revenue and the District authorities that the Land-cess in the Vellore Circle should be raised to 1 Anna in the Rupee.

(Signed) J. D. SIM.

No. 316. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th April 1874.

I have already passed the proposal of the Board of Revenue and District officers to raise the Land-cess of the Sub-division of North Arcot to the normal rate of the District—and in fact of the Presidency—for the several purposes provided by the Act, viz., Roads, Education and Sanitation.

2. The Vellore Circle lying chiefly in the Palar Valley is the wealthiest part of the district; to whose well-to-do peasant proprietory of the Ryotwari part, the term "pauper ryots" is in no way applicable, while the Arni Zemindari is the lightest assessed and wealthiest (for its size) in the country. There is no reason in the condition of the ratepayers to justify hesitation where the need for money for all-important purposes is so obvious.

3. The pressure has first arisen in the matter of roads, and under this head alone enhancement has become indispensable. The same pressure must however shortly become urgent in the matter of Education and Sanitation, and the levelling up is unavoidable.

4. I have nothing to add to what Mr. Sim has written on the subject of roads and loans save entire agreement.

5. The example of France under the late Government in the matter of a system of loans for ordinary municipal and country purposes, may well warn

Proceedings of the Madras Government, Financial Department,
29th April 1874.

against a course of administration which, I fear, would eventually lead to great extravagance, waste and widespread indebtedness. I deprecate entering on such a system.

6. I submit that the expenditure on roads throughout the Presidency does not, I believe, exceed £350,000 a-year (upwards of twenty-five per cent. of it is taken for a costly Department Public Works establishment), and is a very moderate charge for a country of 140,000 square miles, the home of thirty millions, and yielding a rent roll of £4,500,000. More than two-thirds of this income is now applied to maintaining roads already in existence—which leaves but a very moderate balance anywhere for completing important district lines, bridging and otherwise extending and improving the communications of the country.

7. I submit that education is otherwise provided for by law, and that a refusal to sanction the proposals of the District officers and Board of Revenue would in no way help the matter of primary education. Indeed one-third of the intended increase will be available for Education and Sanitation.

(Signed) W. ROBINSON.

No. 317. MINUTE by the Right Hon. the PRESIDENT, dated 22nd April 1874.

Having read the minutes of my honourable colleagues, I must adhere to my opinion that we ought not to allow this serious increase in the taxation of the Vellore Circle.

2. In the first place I do not gather from these papers that (as observed by my honourable colleague, Mr. Sim,) the Local Fund Board of Vellore have not sufficient funds for the maintenance of existing roads. The Board of Revenue say, "even when the maintenance grants are reduced as the Local Fund Board constrained by want of funds have reduced them and the grant from Provincial Funds and Special Funds is taken into account the income of the fund is insufficient to allow any material progress to be made with new works." The Board evidently states the case at its worst; yet even on its own showing there are thus not only sufficient funds (with an economy which I have no doubt was extremely to be desired) for the maintenance of existing roads, but even for making "some" progress with new works.

3. A Local Fund Board of which this can be said is not in a position to apply for leave to increase by twenty-five per cent. the taxation of the people and the burden on the land from which the public revenue is derived. And even if it were the fact that the money which the Local Board of Vellore can command for this purpose was barely sufficient to repair its present roads, I could not consent to this decided enhancement of a local taxation which I consider has of late tended to become excessive throughout this Presidency. Still less could I consent to it for the purpose of roadmaking, which I am satisfied is proceeding—in the absence of such a complete and efficient control as should regulate it, and which seems to be made impossible by the very nature of the case—at a rate which the poorer classes of this country who pay for it cannot without serious suffering support.

4. With reference to a remark made by my honourable colleague, Mr. Sim, I have to explain that I did not advocate any special loan for roads in

Vellore. I wished to observe that roads ought either (1) to be made by means of loan-funds, so as not to throw upon the present generation alone the expense of that which will benefit many future generations, or (2) if this policy is not adopted to be made much more gradually, *i.e.*, at much less annual cost to the people than is the case at present. My honourable colleague says, "We are not taxing the present generation for the benefit of posterity, but for their own advantage." I presume that my honourable colleague will not deny that posterity must benefit by the construction of a well-made road; that for such construction under our present system, the present generation is called upon to pay the whole expense; and that it would be considerably more just if he were called upon to pay only a part of it—that part being the equivalent for his share in the benefit derived by his own and subsequent generations. It seems a truism to say that to make one individual pay for that which is for the advantage not only of himself, but of many other individuals, on the ground that "it is for his own advantage" is unjust. We are not permitted (in view of the policy which has been adopted) to remedy the injustice in this case by resorting to a system of loans. We are bound then to see that it is remedied so far as may be possible by a very gradual and carefully-regulated application of funds to this purpose.

5. This proposal, being one for a large increase of local taxation, is opposed to the spirit of the policy pursued by the Government of India, and sanctioned by the Secretary of State, during the past two years; and I do not think that we are justified in contravening that policy.

(Signed) HOBART.

No. 318. MINUTE by His Excellency the Commander-in-Chief, dated 25th April 1874.

It appears to me that the local authorities have made out a good case in support of their demand for more money for roads and other purposes in the Vellore Circle.

2. The rate to which they seek to raise the Land-cess does not appear to be excessive, for it will merely be brought up to that prevailing in five adjacent districts. It is stated that the inhabitants of this district are well-to-do people, fully equal to their neighbours as regards material prosperity.

3. It is quite clear that, without additional means, no new works can be entered upon; where roads are concerned I infer "new works" to mean an additional length to a work already commenced, and I also presume the necessity for such work was well ascertained before it was commenced. It is surely good policy to press such a work to completion. I would therefore adopt the course recommended by the Board of Revenue.

4. I am altogether opposed to the policy of appropriating to education or any other purpose, any portion of this cess which has been allotted to roads, being of opinion that the agricultural population contributing to it, benefits in a greater degree from roads than from any other boon the Government can confer upon it.

(Signed) FRED. HAINES.

No. 319. ORDER THEREON, 29th April 1874, No. 730.

The proposal to raise the rate of Land-cess is approved, and the following Notification will issue, giving effect to the increase from the commencement of the Fasli:—

NOTIFICATION.

His Excellency the Governor in Council, under Section 36 of the Madras Local Fund Act (IV. of 1871), hereby declares that, from and after the 1st July 1874, the rate of Land-cess to be levied in the Vellore Circle shall be 1 Anna per Rupee of assessment.

(Signed) D. F. CAMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated April, 29th.

Read.

Encl.

G.O., 29th April 1874, No. 730.

APRIL.

Nos. 313–319.

Vellore Circle.—The proposal to raise the rate of Land-cess in this Circle to 1 Anna per Rupee of assessment approved, to have effect from and after the 1st July 1874, and the same notified.

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 5th March 1874, No. 480.

Read also
Minute by the Rt Hon the President — 23 Mar 74
do — Hon W Robinson — 18 Apr —
do — Hon W Robinson — 18 Apr —
do — Rt Hon the President — 22 Apr —
do — N E Elliot in Chief — 23 Apr —

313

Order thereon, dated 29 April 1874 No 730

The proposal to raise the rate of Land Cess is approved, and the following Notification will issue, giving effect to the increase from the commencement of the July.

Notification

His Excellency the Governor in Council under Section 36 of the Madras Local Fund Act (IV of 1871) hereby declares that from and after the 1st ~~April~~ July 1874 the rate of Land Cess to

to be levied in the Vellore
Circle shall be one anna
per Rupee of assessment.

Post

This year there is an appropriation of Rs 5910 from the 1/3 Land Cess & the Road Fund. Under the Municipality order this should be carried to 1874-75. JZ

the expenditure of one lakh of rupees annually on roads within Revd to be encouraged & remunerative; and I desire to diminish it for the purpose of assigning what is saved to elementary education. And if I agreed in my case to an increase of the land-cess, the money would go that purpose upon which it is proposed to expend it.

To the Board of Revenue

2 Proto-44

It is ordered that the proceeds of the road cess for the education of the poor be applied to the purposes mentioned in the proclamation of 1859 & that a charge for works which will benefit the population to come out of it be provided for by loans. And if it is not to be provided for, it must at least be incurred by a very gradual process of construction, & not at the rate of one hundred thousand rupees a year.

P.S.

~~It is ordered that the proceeds of the road cess for the education of the poor be applied to the purposes mentioned in the proclamation of 1859 & that a charge for works which will benefit the population to come out of it be provided for by loans. And if it is not to be provided for, it must at least be incurred by a very gradual process of construction, & not at the rate of one hundred thousand rupees a year.~~

I will study this for consideration: and shall wish the Board to be circulated.

Ootacamund March 23 74

I have already passed the proposal of the Board of Revenue and District Officers to raise the Land cess of the Sub-Division of North Arcot 6 the ~~in~~ normal rate of the District and in each of the Presidency for the several purposes provided by the act viz Roads, Education and Sanitation

The Vellore circle lying chiefly in the Palar Valley is the wealthiest part of the District to whose well-to-do peasant proprietory of the Ryotwari part

part the term "pauper ryots" is in no way applicable, while the Ceni Zemindari is amongst the lightest assessed and wealthiest (for its size) in the Country. There is no reason in the condition of the Ryots to justify hesitation where the need for money for all important purposes is so obvious.

The pressure has first arisen in the matter of roads and under this head alone Enhancement has become indispensable. The same pressure will no doubt shortly become urgent in the matter of Education & Sanitation and the levelling up is unavoidable.

I have nothing to

to add to what Mr Sim has written on the subject of Roads & Loans save to express agreement.

The example of France under the late Government in the matter of a system of loans for ordinary Municipal & Country purposes may well warn against a course of administration which, I fear, would eventually lead to great extravagance and waste and wide-spread indebtedness. I deprecate entering on such a system.

I submit that the Expenditure on Roads throughout the Presidency does not, I believe, exceed £350,000 a year (whereof of 25 per cent of it is taken for a Cost. D.P.W. Establishment) and is a very moderate charge for a country of

of 140,000 Sq miles the
home of thirty millions
and yielding a rent roll
of £1,600,000. More than
two-thirds of the income
is now applied to
maintaining roads
already in existence
which leaves but a
very moderate balance
anywhere for completing
important District lines,
Bridging and otherwise
Extending & improving
the Communications of
the Country.

I Submit that Education
if otherwise provided
for by Laws and that
a refusal to sanction
the proposal of the
District Officers and
Board of Works
would in no way help
the matter of promoting
Education. Indeed

one-third of the intended
increase will be
available for Education
and Sanitation

1874 J. Robinson

S.O. No: 230

Complaint 23/5

19

3/5

Minute.

The present rate of the Land-
-ers in the Kellna Circle (which
is the Sub: division of the Kanto
Circle District) is nine Annas in
the Rupee of assessment — It
is proposed to raise it to
12 Annas - the rate now ruling
in the rest of the District
as well as in all the adjacent
Districts Nandwar - Kellna -

Cuddalore - Salem & Solavet.

There is no reason whatever
for subscribing £ to the agri
Culturists of Vellore Circle
Cannot pay this trifling
additional Cess - 1 3/4 to
1 0/- per thing yearly in each
Shilling of assessment/- paid
as well as the agriculturists
of the rest of the District &
of the adjacent districts obtd

I have named above - If they
could not, we may be assured that the increase would
not have been recommended
by the Local Fund Board - the
Subcollector in charge of the Division
(who is Vice President of that body)
the Collr of the District - and
the Board of Revenue.

If the absolute necessity
of raising the cash there can be
no doubt - The annual income

of the Grand Trunk is now Rs 46,000.
The cost of the main drive
amounts, according to the District
Engineer to Rs 42,000. Exclusive
of the charge for
of the establishment.
There not only are new works out
of the question - but those already
completed cannot be kept up in
repair!

It is, I believe, hardly
useless to seek a loan from
the Imperial Govt. for the completion
of works in the Deccan Circle. In

23 8

Several similar instances
have been met with in
Local Fund Boards & Mu-
nicipal Commissioners - but
only for the irrigation works, such
as a particular bridge - or
an Extension plant - and
always on good security. A
loan, as in this instance, for
the main tenance & com-
pletion of the general system

of a Circle would absolutely be required - for it would inevitably lead to unlimited indebtedness - Were we to have no security to offer - for we have alone absorb all our income. The alternative to be sanctioned by his Lordship of our giving up our schemes would be sadly sick at heart we are - for our matters will stand, there

are no funds for carrying it on all - Our works are all being made to meet existing & immediately pressing wants - and the largest Generation benefit by them as much as their successors will have a claim - We are not taxing the present Generation for the benefit of posterity but for their own advantage.

I cannot agree with the

His Lordship think that an Expenditure on roads is Expedient or that the roads cease pretty nearly at the gates. The valid advance which the Country has made of late years is the consequence of the cause of improvement and for improvement that he thinks. Does the Report recommend taken in return more fully

3/ than can be done for his Lordship. If the actual circumstance of roads in the absence of Society he are more bearing practical proof in Bengal - and it is but a few years since prisoners dictates have ended in this very District of Hooghly. Court - and the value of such roads as we then built was even then acknowledged.

27/10

With reference to this
Look which is now under the
subject of Grants for Elementary
Education I would observe
that 1/3rd of the additional cess
will be available for that
purpose - as is 1/3rd of the existing
cess.

In other matters also please
I concur in the view of Govt
& the District authorities
that the Local Cess in the Valley
Circle should be raised to 1 anna in the Rupee
S. D. O. Sirsi. 13.4.73

Cash 1543 all 43

31

317

Having read the Minutes of my Hon'ble Colleagues, I must adhere to any opinion that we ought not to allow this serious increase in the taxation of the Vellore Circle.

In the first place I do not gather from these papers that (as observed by my Hon'ble Colleague Mr. Sim) the Local Fund Board of Vellore have not sufficient funds for the maintenance of existing roads. The Board of Revenue say, "Even when the maintenance grants

S.C. No. 730.

215-4-15

'are reduced as the Local Fund
'Board constrained by want of
'funds have reduced them and
'the grant from Provincial Funds
'and Special Funds is taken into
'account the income of the
'Fund is insufficient to allow
'any material progress to be
'made with new works'. The
Board Evidently states the
case at its worst; yet even
on its own showing there
are thus not only sufficient fund
(with an economy which I
have no doubt will was
extremely to be desired) for
the maintenance of existing
Roads, but even for making
"some" progress with new works.

A Local Fund Board of
which this can be said is
not in a position to apply
for leave to increase by
25 per cent the taxation of
the people and the burden
on the land from which
the public Revenue is derived.
And even if it were the fact
that the money which the
Local Board of Bellre can
command for this purpose
was barely sufficient to
repair its present roads,

I could not consent to
this ~~unlimited~~ enhancement of a
local taxation which I consider
has of late tended to become
excessive throughout this
Presidency. Still less could
I consent to it for the
purpose of road-making,
which I am satisfied is
proceeding in the absence
of such a complete and
efficient control as should
regulate it, and ~~but~~ which
seems to be made impossible
by the very nature of the
case, — at a rate which

the poorer classes of this
who pay for it
country cannot without
serious suffering ~~maintain~~ sustain.

With reference to a remark
made by my Hon'ble Colleague
— Mr Sim — I have to explain
that I did not advocate any
special loan for Roads in
Vellore — I wished to observe
that roads ought either
(1) ~~(2)~~ to be made ~~out~~ by means
of loan funds — so as not
to throw upon the present
generation alone the expense
of that which will benefit many
future generations, or (2) that

if this policy is not adopted ~~they are~~ to be made much more gradually, i.e. at much less annual cost to the people, than is the case at present. My Hon^ble Colleague says "we are not taxing "the present generation for "the benefit of posterity" "but for their own advantage". I presume that my Hon. Colleague will not deny that posterity must ~~will~~ benefit by the construction of a well-made road: for that such contraction under

17

our present system, the present generation is called upon to pay the whole Expense: and that it would be considerably more just if he were called upon to pay only a part of it;— that part being the Equivalent for his share in the benefit derived by his own and subsequent generations. It seems a truism to say that to make one individual pay for that which is for the advantage not only of himself, but of many other individuals, on the ground that "it is for his own advantage" is unjust.

we are not permitted (in
view of the policy which
has been adopted) to remedy
the injustice in this case
by resorting to a system
of loans: — we are bound
then to see that it is
remedied so far as may
be possible by a very
gradual and carefully
regulated application of
funds to this purpose.

This proposal, being one for
a large increase of local
taxation, is opposed to the spirit

after policy pursued by the Govt. of
India, & sanctioned by the Sec. of State,
during the past two years: and I do not
think that we are justified in
contravening that policy -

Herbert

April 22/74

S.G. No: 730

Minute in increase of Cess in Bellore.

518 Portaferry P.S.

43

Land Cess in the Bellore Circle

It appears to the Members the Local Authorities have made out a good Case in support of their demand for more money for Roads, and other purposes, in the Bellore Circle

The rate to which they seek to raise the Land Cess does not appear to be excessive for it will hardly be brought up to that prevailing in adjacent Districts. It is stated that the inhabitants of this District are well to do people, fully equal to their neighbours as regards material prosperity.

It is quite clear that without additional means,

Rs

S.G. No. 730.

Proto 47

~~Further Minute~~ (re Circulation to all Members of Government)

Vellore Circle — Increase of Land-Cess.

It was not until quite recently that I received a Proof of my Minutes on this subject, together with Proofs of the Minutes of my Colleagues in the Government, and this was the first intimation given to me of the fact that I had been

~~a position in which I ought~~
~~not to have been placed;~~
~~and~~, I request that in the
future, in any question of
importance in regard to which
I may be in a minority,
the fact of my being so
may be communicated to me,
before any action is taken
on the part of the Government.

In the present instance, the
order of the Government having
been actually published, I do not
propose to make use of the
Exceptional powers to which

outvoted on the
in regard to that the
question. The consequence is
that I have had no
~~been deprived~~
~~of the~~ opportunity of considering
before the issue of the
Govt. order on the subject,
which I understand has
already been published in
the Gazette, — whether the
case was one in which I
could properly exercise the
veto with which I am
entrusted by law in certain
Specified contingencies. This is

I refer. Otherwise I should
certainly have done so. The words
of the Act are wide: and I
consider that the question
is one of sufficiently "Essential
importance" to the welfare
of the Country to rank it
among the number of those
in which the acts of the
Head of the Government may
be interposed. Not only in
my own opinion, but in the
clearly expressed view of the
Government of India, — formed
upon the results of the Circular

of 1872 respecting Local and
other taxation, and approved by
the Home Government, — local
taxation in this Country has
reached, if it has not passed,
its due limit: and I shall
resist, by every means in my
power, all proposals to increase
~~the~~ such taxation.

However useful roads may be
to the country, it is better
that some reduction should be
placed upon this branch of
expenditure (which has already

there must be some limit
to expenditure upon them —
and (as I consider) that
expenditure and taxation for
this purpose are tending to become
excessive. In this case, there is
not even (as I have shown in
a former Minute) the excuse
that the Circle would not otherwise have
enough, (with due economy)
both for repairs of existing
roads, and for some progress
with new ones. It is argued
by my Hon^ble Colleagues that
the Land-Cess ought to be

~~incurred~~ a vast amount
~~of expenditure~~, and is proceeding
in this Presidency at the rate
of some £500,000 yearly, with no
prospect of diminution) than
that any addition, however partial,
should be made to the weight
of these local 'Cesses', which have
lately descended with sudden and
overwhelming pressure upon the indigent
~~poor~~ cultivators of this Country.
Roads are undoubtedly of great
importance to the welfare
of the people; but it is
obvious that roads may be
paid for too dearly, — that

raised in Bellore, because
it is lower there than in
other Circles; to which it
would be sufficient to reply,
that there are also several
other Circles in which it is
equally low, and that the
people of this Circle, in
Common with those of all
the Circles which pay the
higher rates, may fairly
ask why they are to be
taxed more highly than
their neighbours. If the
Land-Cess is to be equalized

throughout the Presidency it
should be equalized by reduction and
not by increase.

I regret that it should
have been, ~~by an irregular~~
~~course of action~~, placed out of
my power to prevent the
issue of the Government order
imposing this new burden
upon the people: and I wish
it to be distinctly understood
that I shall in future avail
myself of the privilege which
(as I believe) the Act confers
upon me of preventing the

adoption of any similar measure.

May 25th 1874

I assume that

P.S. — This minute will of course be included with the others in the printed Proceedings of Government.

57

It is certainly to be regretted that the details of this disinfection were not communicated to His Excellency the President previous to final action being taken on it.

28. 5th-74.

Minute.

With the Q the Civil
I expect that the
final order in the
case was not sig-
ned before it was.
But my Corry knows.
- Copy of the entry of
the Secretariat
makes me say,
that (was the
Chief Secy handed
down to the Lords -
which he confirmed
he had not - that
his Lordship wished
the matter to be settled
by him) there was no
- thing irregular in my
the issue of the order -

which, I may re-
mark, enters into
the discussion of the
subject - and does
not commit the
Pt to the like course
in any other case.

I may add that
I too did not see
the order before it
issue -)

In fact time, of course,
there will be no
similar hindrance -

I am very un-
willing to add to
the correspondence
already in hand
on this question - But
I feel obliged to the
Province & Municipalities

on one or two points.

In the Lt Govt
proceedings of his
Minute of 22d April
1874 this Govt think
seems to
to doubt as to
the accuracy of
any statement that
the L. F. Board of
Police have not Sufficient funds for the
Maintenance of
Existing roads - Any
addition was founded
not only on the Report
& Minutes but on
the Statements of
the Collr & the Supt of
Roads.

The Collr in his
letter to the Supt of Roads

for looking the inclosed of the case from Glen to the Commissioners

"The funds at present available are quite inadequate for the wants of the Circle. * * A large sum is required annually for the maintenance of existing roads on many of which the traffic is considerable. This leaves only a small amount for new works however urgently they may be required." The Bd. of Revenue enquired for further information. In

Coll. of R. Amt
& Bd. of Rev. 10 Nov
/73 No. 715

Y

Letter B. Bd. of Rev
& 20 Jan 7/74. No. 26.

forwarding them the Collr. alludes to the many wants of the Circle and says "unless the Land Tax is raised it will be utterly impossible to do many thing next year in the way of Extending Communications * * * with the cost at hire for the Sum* asked for this Circle will just meet the claims connected with repairing & keeping in order the existing roads for defence or for Re-
-pairs to Communications."

The Bd. of Rev. in

* i.e. from all sources.

to observing the fall
per head Brain to the
cess on the Z cross
Permits. say that
taking every thing into
account only 2000 R
will be available
for new works. Not
sufficient as
this sum is for a
large circle, its
long existence de-
-pending on whether
the sum allowed
this year to remain.
Tenancies will suf-
fice. The L. F. Ward
"Constrained by
want of funds" has
to Record the ad-
-justment to Rs
30.000 - The District
Engineer reports
R 42 000 - and states
"that the lowest
Estimate rates have
been allowed by
him - Rates in-
deed much below
what he considers
should be allowed
if the roads are to
be maintained
in readily post order"
If the D.E. is right-
as from his position
he should be there
will be a deficit
of Rs 2000 in place
of

the hire thereof 2000.
The Board's assessment
is Rs 38080- adding
25% thereon for the
effect allowances to be
the maintenance
charge will be
Rs 47.600- while
the cars at hire
hire yields only
Rs 46.000 as stated
in para 2 of my
former memorandum.

With reference
to para 4 of the
same memorandum of
M. Trades Ltd. I beg to
explain that I did
not mean that at
Kolaba by carried but
carried by the roads

3/ Imo being made
but that the ad-
vantage of these
roads to the patients
generally was a
great & immediate
that it was well
worth their while
to make the steps at
once and accept
by them rather than wait
till succeeding years
this could share
the burden.

No one can be
more anxious than
I am to have your
& your sister & Lizzie
here to their correct
limits - but the re-

ments of pol
administration &
the real interests
of the people
must not be sacri
-fied. As I have
said on leaving
occasions the Land
Less does not in any
Division press at
all heavily on the
people - & they
it
it might will only
and. for in fact
that they might &
they receive a better
return - They are
richer in truth by
their contribution than
they would be if the
money were left in

4/ Their pockets -
for they could
not contribute to
make & maintain
pol roads
and in that their
Their Usefulness
as an agricult-
tural community
might would be
seriously injured

L. D. Nicol

4/6/74

H. E.
Undersrs
Lieu.
Bltr

I cordially join Hon. Colleagues in Regretting what has occurred in respect to the publication of this Gov. order. But I conceive that I too had understood H. Excellency the instructions & that the papers on all matters which Br. Govt should take the same views as himself, were transferred to the Com.ee in Chief for his final vote - and the subsequent steps seem scarcely at variance with the usual practice of the Office - so far as I have been able to gather it - Whether the instructions contained in the minute of 25th Ult. must now be strictly followed

- in the absence of Special instruction -

Hobart

Smith

I will only observe on the
further correspondence that when
I wrote my minute dated 18 Sept
I was under the impression that
his Lordship – while deprecating
generally a proposal to raise
the Landlords to the legal maximum
for the extension of roads – looked
less unfavourably on increased
taxation for Educational objects.
Both purposes (with Sanitation)
go together by Law and the means
of advancing neither of them can
be added to without all in
participating

participating in the improvement of income. I have no doubt that increased means are required for both the purposes contemplated in these papers in the Vellore Circle. For I submit that the Educational programme is wholly inadequate for a population of upwards of 6,000,000 persons, inhabiting some 200 Villages & upwards and paying with ease a revenue of ten lakhs of Rupees to the State. The additional taxation will subserve all three purposes.

As regards the more immediate necessity — it is, I submit, shown by the District Engineer

Chesler

Chesler and Board of Revenue
— as accurately pointed by your
Honble: Colleague Mr. Simon — that
the proposed increase has been
wholly unavoidable.

The Legislature, I submit,
had carefully weighed the capability
of the people to bear local taxation
for the beneficial and highly
remunerative purposes for which
the Law applies and I believe
that this Circle is exceptionally favoured
in this respect. I therefore think
that this is a case for which
the principles enunciated by
the Secretary of State (in the
despatch in which he removed
the action of Govt. suspending
the Annexation) in regard to the
general

General policy of Cautious imposed local taxes apply in a Special degree.

I have Carefully Examined the facts as regards the expenditure on roads &c. in the Presidency. All told it amounts to £348,000 only. Of this sum £230,000 is permanently assigned to maintenance of Imperial and Other Roads, leaving only £113,400, subject to a further deduction of about £50,000 for D.P.W. Establishment, or in all say £63,500 for works of Extension and improvement throughout this Vast Country. This surplus sum belongs of course in the main to Circles, where the full legal

	£
Land Cess say	228,500
Pool. Grant	115,000
Total	£343,500
Maintenance Grant say	£ 182,500
Share of D.P.W. Estab.	£ 47,600
	£ 230,100

legal maximum is levied and the Vellore Circle – being one in which this is not the case – has naturally incurred bankruptcy in respect of all future improvements – indeed it is doubtful whether present Efficiency can be maintained unless the Local Fund Board be relieved in the manner urged by the local & Supervising authorities.

It may be pertinent to observe that were 9 pies made the universal rate throughout the Presidency, there would be a loss of more or less £53,000

f

of which upwards of £35,000
would pertain to Roads and
£17,500 to Education & Sanitation
As regards the former, it is
obvious - with reference to
the small available margin
as shown above - to remark
that such a reduction would
most seriously cripple, if
not arrest, progress every
where and it would in
necessitate a reorganization
of the D.P.W Establishment.
Education & Sanitation are
but in their infancy and
a loss of £17,000 - superadded
to that of last year - from
the

the ways & means from their
advancement is not to be
thought of -

for D.D. Johnston

83 2

MISCELLANEOUS No. 8196

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th November 1873.

Read the following

From No. 715.
W. S. Whitenise Esquire,
President Local Fund Board
of North Arcot.

To
J. Grose Esquire,
Secretary to the
Board of Revenue
Madras.

SIR,

By desire of the Local Fund Board of the Vellore circle I have the honor to request that the Board of Revenue will be pleased to move Government to sanction the raising of the land cess from 9 pies to one anna in the rupee in that circle from the beginning of 1874-75.

2. The funds at present available are quite inadequate for the requirements

M. H. Draw
as Munsiff
2/2 [illegible]

requirements of the circle as will be seen from a perusal of the Budget of 1874–75 about to be submitted to the Board. A large sum is required annually for the maintenance of existing roads, on many of which the traffic is considerable. This leaves only a small amount for new works, however urgently they may be required. The Vice President informs me that the District Engineer asked for rupees 57,000 for new works in 1874–75, but the Board could only provide Rupees 2,000.

3. Should the proposal meet with the approval of the Board and the sanction of Government, a supplemental Budget for 1874–75 will be submitted for utilizing the additional income ensured.

North Arcot Collr's Office
Chittoor, 18th November 1873

I have &c
(signed) W. L. Whitehill
President, Local Fund Board.

To

To, The Secretary to the
Board of Revenue
Madras.

The Collector must enter more into detail before he can expect the taxation of the Vellore circle to be raised.

He should show what the road funds get from the land cess, what has to be allotted for repairs already sanctioned, and what sum will still be wanted for roads sanctioned and not completed.

He should further report (illustrating his views by a map if possible) whether much more road work will be wanted before the circle is fairly supplied with means of communication.

The Budget for 1874–75 has not been received up to this date.

(True copy and extract)
(signed) J. Grose
Secretary.

To, The President of Local Fund Boards, North Arcot Dt.

(True copy)
J. Grose
Secretary.

C. G. Murphy
Collector
Venkatachary