

1. No. 88
2. Let. 28-4-37
3. Initials of
M.B.O. 1-32,400-23-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	619	Press Mis.
Dated	9-5-	1871

ended

Proceedings of the Madras Government, Public Department,
9th May 1871.

No. 50. Read the following letter from the Acting Secretary to the Board of Revenue, to the Chief Secretary to Government, Fort Saint George, dated Madras, 1st May 1871, No. 1826 :—

With reference to G. O., 14th March 1871, No. 334, Public Department, I am directed to submit the following remarks on the measures necessary for bringing the Local Funds' Act into operation. The reports of the Collectors have already been submitted :—

I.—CIRCLES.

2. The following table shows the Local Fund Circles which the Board think should be constituted in each district :—

District.	Number of Circles.	Description of Circles.
Ganjam... ..	2	The principal division and the sub-division.
Vizagapatam... ..	2	The principal division and the sub-division.
Godavery... ..	2	The divisions of the Collector and Deputy-Collector. The divisions of the Sub-Collector and the Head Assistant Collector.
Kistna	2	The divisions of the Collector and Head Assistant Collector. The divisions of the Sub-Collector and Deputy-Collector.
Nellore... ..	1	The whole district.
Cuddapah... ..	2	The principal division and the sub-division.
Bellary... ..	3	The Collector and Deputy-Collector's divisions. The Sub-Collector's division. The Head Assistant Collector's division.
Kurnool... ..	1	The whole district.
Chingleput	2	The principal division and the sub-division.
North Arcot... ..	2	The principal division and the sub-division.
South Arcot... ..	2	The principal division and the sub-division.
Tanjore... ..	2	Conterminous with the two zillahs.
Trichinopoly... ..	1	The whole district.
Madura... ..	1	The whole district.
Tinnevely	1	The whole district.
Coimbatore... ..	2	The principal division and the sub-division.
Nilgherries... ..	1	The whole district.
Salem... ..	2	The principal division and the sub-division.
South Canara... ..	1	The whole district.
Malabar... ..	2	Conterminous with the zillahs.

3. There would be a greater certainty of uniform procedure if the circles were made conterminous with districts, at all events for the first year, but the Act and the Orders of Government with regard to it assume that there will be many cases in which parts of districts will be

circles, and many of the most experienced Collectors recommend that their districts should be divided. The exigencies of administration and the interests of each district taken as a whole make it undesirable to divide some districts at all or any except one into more than two Circles, but there can be no question that the smaller each Circle can be made consistently with other desiderata the greater will be the interest taken by the Local Fund Board in the duties confided to it. In a large district like Bellary there must be a division if the Local Board are to have real power and authority.

4. In these proposals the Board are in accordance with the Collectors of the following districts:—

Ganjam, Vizagapatam, Nellore, Cuddapah, Bellary, Kurnool, Chingleput, North Arcot, South Arcot, Trichinopoly, the Neilgherries, and South Canara.

5. *Godavery*.—The Collector proposes to divide the district into four circles corresponding to the four revenue divisions. The Board think there should be only two, and those shown in the table seem to be the best, both as being compact and as affording the elements of good Local Boards.

6. *Kistna*.—The Collector thinks it would be best to have only one circle during the first year, but it is not desirable to inaugurate a system which is meant not to be permanent.

7. *Bellary*.—The enormous size of this district, and the geographical distribution of the revenue charges, makes it necessary to have three circles, unless, as the Collector of Cuddapah puts it, the whole theory of the Act is ignored.

8. *Tanjore*.—The Collector is in favour of a single circle, but the alternative which he proposes, viz., that there should be two circles conterminous with the two districts seems to be admirable, and it has the support of the present Collector, Mr. Morris.

9. *Madura*.—The Collector proposes to constitute the two Zemindaries into a separate circle under the Head Assistant, but the Board are afraid that a Local Board under such circumstances and with such restricted views would be a failure. The only alternative seems to be to make the whole district one circle.

10. *Tinnevelly*.—The Sub-division is so limited in area, and the Sub-Collector's head-quarters are so near the Collector's, that the Board do not see the advantage of separating the two charges into two circles. It would be better if the north and south could be made separate circles; but, as this is impossible, it will be best to have a single circle only.

11. *Salem*.—The Board are opposed to the connexion of the Head Assistant's Taluqs with the Sub-Collector's. Oosoor is very inaccessible from Tripatore, whereas Salem is very accessible. There is no real community of interests between the Head Assistant's division and the Sub-Collector's.

12. *Malabar* has been dealt with in separate Proceedings.*

II.—THE DATE FROM WHICH THE RATE ON THE ANNUAL RENT VALUE OF LAND SHOULD BE IMPOSED AND ITS AMOUNT.

13. Section 47 of the Act runs thus:—"In the case of land held on Ryotwary tenure the amount of the local rate shall be entered in the puttah of the landholder."

14. This provision makes it necessary that the levy of the new rate should commence with the Fusly on the 1st July. This will be expedient on all accounts, and more especially with regard to the new tax which is to be collected from Zemindars. The Collectors are unanimous in favour of it.

15. The Collector of Salem anticipates difficulty because he is now engaged in assessing the rate payable by holders of land other than Ryotwary, and the assessment under the old Act must hold good for three years. The obvious remedy if the difficulty really exists is not to make any re-assessment at all, but to continue the assessment of last year, and the Collector should take this course; but the Board apprehend that the effect of a repeal of the law will be to render that part of it which prescribes that assessments once made shall hold good for three years null and void.

16. The general opinion seems to be in favour of imposing the maximum rate, but some exceptions are recommended as shown in the following table:—

District.	Portions to be excepted.	Reasons.
Ganjam.	The whole district. The rate should be only five per cent.	Recommended by Mr. Ellis on the ground that 6½ per cent. would press heavily at first.
Vizagapatam.	Jeypore, Rayagudda, and Gunupur.	These Hill Tracts should not be subjected to the Act.
Godavery	None.	
Kistna	Do.	
Nellore... ..	Do.	
Cuddapah	Do.	
Bellary... ..	Do.	
Kurnool	The rate should not be raised in the taluqs in which the new settlement has not been introduced.	Assessment high and unequal.
Chingleput	None.	
North Arcot.	Half the rate in certain proprietary estates.	Because the lands are burdened with a heavy assessment.
South Arcot..	Trinomaly and a few villages in Cuddalore.	Poverty.
Tanjore.	Tritrapundi and Puttukotta..	Poor land; want of irrigation and drainage; poverty.
Trichinopoly.	None.	
Madura.	The whole district. Half an Anna in the Rupee.	Perhaps means that the maximum rate should be levied.
Tinnevelly	The whole district. Half an Anna in the Rupee.	Apparently because it is sufficient for present requirements.
Coimbatore	None.	
Neilgherries... ..	Do.	
Salem	Do.	
South Canara.	The whole district. The rate not to be raised for the present.	Because it is sufficient for the present at all events.
Malabar.	Vide separate Proceedings.	

17. The Board are not of opinion that any exception should be made. Of course the Act should not be put in force in the Agency Tracts of Ganjam and Vizagapatam.

18. The Collector of Tinnevelly must have made some mistake when he calculated that the cess at the present rate would be sufficient for all requirements. The cess now yields about Rupees 1,20,000 a year. The amount of peishcush in Tinnevelly is Rupees 3,08,047. Hence a half Anna Cess under the new Act would yield about Rupees 1,15,000, two-thirds of which is Rupees

76,667. The estimated expenditure from the Road Fund alone this year is Rupees 1,75,560, and the Collector himself calls attention to the fact that there are twenty-one grant-in-aid schools in the district.

III. TOLLS.

19. The Board have carefully considered the subject of tolls with reference both to the requirements of the Road Fund and the observations of Government in their Order of the 14th March 1871, No. 1115. It has been decided after long deliberation that tolls are a legitimate means of raising money for maintaining roads, and it only remains to determine how they may be made efficient and profitable without being unnecessarily vexatious to the people.

20. The Board consider that the general rule should be that toll-gates must be placed on all made-roads with maintenance allowances and open for traffic (whether gravelled and bridged or not) at intervals of about twenty miles, subject to the following conditions:—

1.—In coast districts, and especially in those on the east coast north of Madras, tolls must not be placed so as to interrupt salt traffic.

2.—Branch roads to minor ports at which trade is not yet established should not be tolled.

3.—New toll-gates should not be placed so as to tax traffic which passes a municipal toll-gate within about twenty miles.

4.—Toll-gates must not be placed where the toll can be easily evaded by leaving the road, nor where the traffic is obviously too small to make a toll-gate pay. Bridges and passes, and sometimes ferries, will generally be the best places.

5.—In the exceptional districts of Madras and Malabar, the toll-gates should be more numerous than in other districts.

6.—The collection of tolls should be rented out to contractors wherever this course is feasible.

21. If Government adopt these views, or any uniform principle at all, it will be necessary to call on Collectors to revise their proposals.

22. With regard to the rate of tolls, the Board think there should be two rates, the higher for the trunk roads for which large maintenance allowances are required, and the lower for ordinary district roads.

23. The Board will now notice the suggestions of the Collectors in order.

24. *Ganjam*.—The toll-gates near Berhampore are unadvisable, unless the loop lines free all through traffic from the Municipal tolls. Toll-gates at Hoomah, Beresola, where the Chicacole river crosses the trunk road, on the Nowpada salt roads, and on the roads to the Womaravully platform, are objectionable as interfering with salt traffic; those on the Barwah and Poondy roads because Barwah and Poondy are struggling ports; that on the road from Aska to Suradah because the road is still unmade and traffic not established; and those near Purlah Kimedy because the road system of that estate has been formed out of its private funds and is now pronounced to be complete or very nearly so. On the other hand, tolls should be placed on the trunk road south of Chetterpore (instead of near Ganjam where there is a ferry over tidal water), at Itchapore, at the Barwah river, and at the Poondy river, on the Calingapatam roads near Narasanapetta, and (on the road to Chicacole) at the entrance to Calingapatam. It will be better to place a toll at the entrance to Gopaulpore than on each of the two roads leading to it, and at Bullipodra (or near it) instead of Aska. The Russelcondah bridge should be tolled.

25. *Vizagapatam*.—The Collector proposes to toll only the roads from Vizagapatam to Bondara and to Palcondah. The number of the Municipalities and the fragmentary character of the roads in this district make it difficult to introduce tolls, but it appears to the Board that toll-gates might be placed at Ankapilly, at Lucavarapucotta, at Ramabadrapoorum (on two roads), and at Palcondah. When the principle has been fixed the Collector will probably be able to select other sites.

26. *Godavery*.—The Collector proposes to have no toll-gates. He has probably overlooked the fact that the trunk road should be tolled, and the Board do not see why other roads, such as that from Cocanada to Nursapore, should not be tolled also. Roads along tank-banks and over which salt traffic passes, should be free from tolls.

27. *Kistna*.—The Collector proposes only one toll for the present. Many more should be established.

28. *Nellore*.—The Collector proposes to have no tolls except the one now existing at the Nellore Anicut, but the Board are not convinced by his reasoning on the subject.

29. *Cuddapah*.—The sites proposed are good, but the number is insufficient.

30. *Bellary*.—The Collector recommends that no tolls should be imposed for the first year. The Board dissent.

31. *Kurnool*.—The Collector seems to have proposed a sufficient number of well-situated toll-gates.

32. *Chingleput*.—The Collector proposes to have no tolls. The district is exceptionally circumstanced. It is very poor, but the fact that it surrounds the town of Madras has caused it to be traversed by an unusual number of roads leading right through it, over which large traffic drawn from outside the district passes. The Board think these circumstances show that tolls should be more numerous and lucrative here than in most other districts. The rule should be that a toll-gate should be placed on every ten miles of trunk roads, on each suburban road if the traffic is sufficient to make a toll-gate pay, and on every twenty miles of local roads according to the general system. The salt roads should not be tolled.

33. *North Arcot*.—Many more tolls than the Collector has recommended should be imposed, especially on the trunk roads, the Wandewash and Conjeveram roads, and the road from Chittoor to the Railway.

34. *South Arcot*.—The cusbahs are good sites for tolls in this district, but others ought to be also established.

35. *Tanjore*.—The situations the Collector has proposed for tolls are good, but many more should be established. Tanjore is a rich district in which made-roads are numerous and expensive, and tolls will be felt to be less burdensome than elsewhere.

36. *Trichinopoly*.—The Collector proposes to have no tolls this year, but the trunk roads should certainly be tolled, and toll-gates might be placed on the Oodiarpolliem, Torriore, and Caroor roads.

37. *Madura*.—The Collector has not yet submitted his list of sites.

38. *Tinnevely*.—The Collector proposes to have no tolls. His argument that the Local Fund now raised is sufficient for all purposes has already been dealt with. There is no reason why tolls should not be levied in Tinnevely as in other districts.

39. *Coimbatore*.—The Collector's list seems to have been framed on correct principles and with great care. The only remark that seems to be called for is with regard to the proposal that certain gates should clear certain other gates. According to the Act, payment at any one gate clears every other gate for the day in which it is made.

40. *Nilgherries*.—This district is already well tolled, but a toll-gate might be placed on the road from Kotagherry to Wellington.

41. *Salem*.—The sites proposed are not sufficiently numerous.

42. *South Canara*.—The sites proposed by the Collector are judiciously selected, but others should be also established, especially in the north and south of the district.

43. *Malabar*.—This district has been dealt with in separate Proceedings.

IV.—LOCAL FUND BOARDS.

44. The Board have no remark to make with regard to the lists of Members of Local Fund Boards, except that they should be revised after rules with regard to the manner of transacting business and its nature have been laid down by Government. In some of the circles, and notably in that of the principal division of North Arcot, the different parts of the circle do not seem to be sufficiently represented. In the proposals for the Tanjore Zillah circles it is apparently an oversight that the Superintending Engineer is placed on the Negapatam but not on the Tanjore Board.

Read also the following Reports from the Collectors of the several Districts :—

From the Acting Collector of Ganjam.	(Dated 1st April	1871, No.	359.)
" " of Vizagapatam.	(" 25th March	" "	283.)
" Collector of the Godavery District	(" 29th "	" "	102.)
" Officiating Collector of the Kistna District	(" 29th "	" "	970.)
" Collector of Nellore.	(" 21st April	" "	742.)
" " of Cuddapah.	(" 20th "	" "	1.)
" Acting Collector of Bellary.	(" 17th "	" "	137.)
" Collector of Kurnool.	(" 21st March	" "	970.)
" Acting Collector of Chingleput.	(" 29th & 31st Mar.	" "	122 & 132.)
" " of North Arcot.	(" 29th March	" "	190.)
" Collector of South Arcot.	(" 21st April	" "	104.)
" Officiating Collector of Tanjore.	(" 3rd "	" "	102.)
" Acting Collector of Trichinopoly.	(" 1st and 5th April	" "	94 & 95.)
" Collector of Madura.	(" 31st March	" "	100.)
" " of Tinnevely.	(" 8th April	" "	141.)
" " of Coimbatore.	(" 19th "	" "	110.)
" Commissioner of the Neilgherries.	(" 31st March	" "	30.)
" Collector of Salem.	(" 20th April	" "	1022.)
" Acting Collector of South Canara.	(" 1st "	" "	447.)
" Collector of Malabar.	(" 1st and 6th April	" "	90 & 98.)

No. 51. ORDER THEREON, 9th May 1871, No. 619.

His Excellency the Governor in Council proceeds to pass orders on the recommendations of the Collectors and of the Board of Revenue for the introduction of the Madras Local Funds' Act in the several Districts.

2. *Ganjam*.—In Ganjam, the maximum rate of one anna in the Rupee will be imposed. The circles will be constituted as recommended. The selection of the proposed Members of the Local Boards is approved, but the number is too large. The Collector will submit, without delay, a revised list, showing also the places of residence of the Members. The landed interest should be more strongly represented, and Tahsildars and Sub-Magistrates, as a rule, omitted.

3. *Vizagapatam*.—The Collector proposes two circles. These and the list of names submitted are approved, but the Maharajah of Vizianagram will be added and nominated as Vice-President. The maximum rate will be levied.

4. *Godavery*.—In this District the divisions under the charge of the Sub and Head Assistant Collectors will form one circle, and the rest of the District another. Throughout the District nine pies in the Rupee will be levied. Revised lists of the Boards must be furnished.

5. *Kistna*.—The Government approve the proposal to constitute two circles, the Collector's and Head Assistant's Divisions forming one, and the Sub and Deputy Collectors' Divisions another. The rate levied will be nine pies in the Rupee. The Board proposed for the principal division is too large. The Collector will submit a revised list, reducing the number to sixteen or eighteen. The Superintending Engineer, who resides at Masulipatam, should be a Member of the Board for that circle. Lieutenant-Colonel Bird is a salaried officer of Government, and cannot be treated as a non-official Member.

6. *Nellore*.—The Collector does not recommend the sub-division of this District, which will accordingly be formed into a single circle. The rate to be levied will, for the present, be declared to be one anna in the Rupee; but the Government will be ready to sanction, under Section 37, the remission of a portion of the rate in the poorer taluqs referred to in the Collector's letter. The Board proposed is too numerous, and the Hoozoor Sheristadar should not be nominated. A fresh list is called for.

7. *Cuddapah*.—The division of this District into two circles conterminous with the principal and sub-divisions is recommended by the Collector and the Revenue Board. The Government approve this proposal. The list of persons nominated for the Sub-Division Board must be revised, the Tahsildar of the station at which the Board is to meet being alone retained; and the Government await the submission of a list for the principal division. The full rate will be levied in Cuddapah.

8. *Bellary*.—It seems necessary to form three circles, as proposed, in the Bellary District. The Boards nominated do not appear strong ones, and the Government resolve to request the Collector to revise the lists, adding the Superintending Engineer, whose head-quarters are at Bellary, to the Board for the Bellary Circle. The Hoozoor and other Sheristadars should be omitted, and, as a rule, Tahsildars should not be nominated unless the head-quarters of their taluqs are within such easy distance of the place at which the Board is to meet that their attendance will not interfere with their ordinary duties. The full rate will be imposed in Bellary.

9. *Kurnool*.—The Government agree with Mr. Chase that the District should not be divided. The rate throughout the District will be nine pies in the Rupee. The proposed Board, with the exception of the Acting Head Sheristadar, is approved, but the Assistant Collector will be appointed Vice-President.

10. *Chingleput*.—As proposed by the Acting Collector there will be two Local Fund Circles coincident with the principal and sub-divisions. The rate will be nine pies. The list of Board Members submitted will be returned to the Collector for revision. The Assistant Collector's name will be removed from the list, and for the two Executive Engineers nominated for the principal division should be substituted the Superintending Engineer and Hon. A. J. Arbuthnot, and some one should be nominated in lieu of the Sub-Division Sheristadar. The Tinnanore Jaghiredar will be nominated as Vice-President.

11. *North Arcot*.—The District will be divided into two circles. The rate will be fixed at nine pies. The Boards are too numerous, and must be re-cast by the Collector. All Sheristadars should be omitted, and the Government are of opinion that the Jaghiredar of Arnee should be a Member of the Board in whose circle his Jaghire lies.

12. *South Arcot*.—In South Arcot the Southern Taluqs of Virdachalam, Chellumbrum, and Kallacurechi, forming the sub-division, will constitute one circle, and the rest of the District will form a second circle. The proposed Local Boards must be re-cast. The imposition of the maximum rate will now be notified; but the Government will be prepared to remit a portion of it in Trinomalay and the "Goondoo Gramum" on definite proposals being made to that end.

13. *Tanjore*.—The Government adopt the Revenue Board's recommendation that two circles, conterminous with the Zillahs of Tanjore and Tranquebar, should be constituted in this District. Nine pies in the Rupee will be levied. The proposed Local Boards are approved, the Superintending Engineer being substituted for the Executive Engineer, No. 1 Range, in the Tanjore Board, and re-placed on the other Board by the Executive Engineer of the Range, whose name the Collector will report.

14. *Trichinopoly*.—The Government agree with the Acting Collector that the District should not be sub-divided. The proposed Local Board is approved. The full rate will be imposed.

15. *Madura*.—The District will be sub-divided into two circles, the Zemin-dary divisions of Ramnad and Sivagunga with the taluqs of Madura and Melur forming one circle, and the remaining portion of the District the other. The rate will be nine pies. The Collector is requested to submit revised lists of Members for Boards without delay.

16. *Tinnevely*.—The Collector's recommendation for the division of the District into two circles is approved. The rate will be nine pies throughout. The Local Board must be reduced to sixteen or eighteen Members for each circle. Tahsildars should, if possible, be excluded.

17. *Coimbatore*.—The Government do not agree in the Collector's proposal to constitute the taluq of Collegal a separate circle. In their opinion the best division of the District will be to unite the Sub-Collector's division and the taluqs of Pulladum and Pollachy under the designation of the "Southern Circle," and to form the rest of the District into one other circle. Revised lists of the Local Boards should be submitted. Each should consist of about sixteen Members. The full rate will be levied.

18. *Salem*.—In the Salem District, two circles conterminous with the principal and sub-divisions will be formed. The Collector will submit revised lists of Members of the two Boards, which should each consist of about eighteen Members. The full rate will be imposed.

19. *Nilgherries*.—The Commissioner's proposals are approved, viz., a single circle and the full rate of one anna.

20. *Malabar*.—The Government approve the Revenue Board's proposal to form two circles conterminous with the Zillahs of Tellicherry and Calicut in this District. They cannot entertain the proposal for special legislation for the District at present. The Local Board proposed by the Collector is much too numerous, and the list will be returned for revision. The full rate will be levied. Should it be necessary to establish differential rates of land-cess under Section 37 in favour of landholders under peculiar tenures in Malabar and Canara, the Government will be ready to entertain any recommendations which the Collectors and the Revenue Board may deem it necessary to make on this point.

21. *South Canara*.—The District will form a single circle. The maximum rate will be imposed. The Board proposed by the Acting Collector is altogether too large, and the list will be returned for revision with reference to the remarks as to the constitution of Local Fund Boards incidentally made above regarding other Districts.

22. The Government are of opinion that the question of the levy of tolls must be much more carefully considered and reported on in far greater detail before a decision can be come to on it. His Excellency in Council is not prepared to sanction such general resort to tolls on a uniform system in large tracts of territory as the Board of Revenue recommend. Tolls may be levied with propriety on bridges, ghauts, and works which have entailed more than ordinary expense, and on roads to which the traffic of various Districts converges. They should not at present be resorted to on other than lines of through traffic—not on cross-roads, except, as above, in exceptional cases, *e.g.*, at important bridges—nor in places where they can easily be evaded, nor where the traffic is so small that the expense of collection exceeds twenty-five per cent. of the gross collection, nor where means of obtaining prompt redress for vexatious or fraudulent acts by toll-keepers do not exist. The Local Fund Boards will be instructed to give their careful consideration to the subject of tolls and to make definite proposals, keeping in view the principles here laid down.

23. With regard to the date from which the Act is to operate, the Government observe that the preparation of the budgets and other accounts will be much facilitated by a declaration that it shall take effect from the beginning of the official year, and, as all assessments for periods including a portion of the official year 1871-72. of the road-cess and other taxes for which those under the Local Funds' Act are to be substituted will hold good under Section 2 of the Act, no additional taxation will be imposed on the people by the adoption of this course. The Government are advised that there is nothing in the Act to prevent them from issuing such a declaration, and they direct that a Notification be published accordingly.

24. The Collectors and Presidents of Municipalities in all Districts should submit without delay, through the Board of Revenue, detailed lists of the Institutions to be transferred to the Local Fund Boards and Municipal Commissions under Section 10, *et seq.* of the Local Funds' Acts, and under Sections 15 and 16 of Act III. of 1871, showing roughly the estimated receipts and charges of such institutions. They will observe that Rate Schools under Act VI. of 1863, which under Section 9 vest in the Local Fund Boards, on the extension of the Act, are not referred to in Section 10, and are not to be included in these Lists. The revised Nomination Lists of the Local Funds' Boards now called for will be submitted direct to Government with the least possible delay.

25. Resolved that the following Notification be published:—

NOTIFICATION.

Fort Saint George, 9th May 1871.

His Excellency the Governor in Council, under Section 3 of the Madras Local Funds' Act of 1871, hereby declares the several Districts, and parts of Districts, specified in the annexed statement, to be circles within the meaning of the said Act, and directs that the Act shall have effect in the said circles from the commencement of the current official year 1871-72. Under Section 2 of the Madras Local Funds' Act the assessment of road cess already made under Act III. of 1866 (Madras), for the Fusly year now current, will subsist and be valid until the close of the Fusly, that is to say, until the 30th June 1871. The rate of cess to be levied in each circle under Section 36 of the Madras Local Funds' Act, from and

after 1st July 1871, will be that specified in the last column of the statement hereto annexed :—

District.	Designation of Circle.	Taluqs or Divisions.	Rate of land cess per Rupee.
Ganjam ...	1. Chetterpore ...	Berhampore, Itchapore, Sompetta, Aska, Purushottapur, Ganjam, Surada, Gumsur ...	One anna.
	2. Chicacole ...	Chicacole, Narsannapett, Tekkaly, Purlakimedy ...	Do.
Vizagapatam ...	1. Vizagapatam ...	Parvatipur, Palconda, Chipurpully, Salur, Bobbili, Gajaputinagaram, Vizianagram, Bimlipatam, Vizagapatam, Sringavarapukota ...	Do.
	2. Narsapatam ...	Viravully, Ankapilli, Golconda, Survasiddy ...	Do.
	1. Cocanada ...	Ramachendrapur, Amalapur, Cocanada, Coringa, Pittapur, Tuni, Narsapur, Bhimavaram ...	Nine pies.
Godavery ...	2. Rajahmundry ...	Rajahmundry, Peddapur, Yernagudem, Ellore, Tanuku ...	Do.
	1. Masulipatam ...	Bandar, Repalli Gudivada, Bezvada, Nandigama, Nuzid, Vissannapett ...	Do.
Kistna ...	2. Guntoor Circle.	Guntoor, Sattanapalli, Bapatla, Narsarowpe ...	Do.
Nellore ...	Nellore ...	Vinukonda, Palnad ...	Do.
	1. Bellary ...	The whole District ...	One anna.
Bellary ...	2. Pennakonda ...	Bellary, Raidrug, Hospett, Kudlighi, Hurpunchulli, Hadagulli ...	Do.
	3. Gooty ...	Dharmavaram, Pennakonda, Hindupoor, and Madaksira ...	Do.
Kurnool ...	Adoni, Alur, Gooty, Anantapur, Tadpatri ...	The whole District ...	Do.
Cuddapah ...	1. Cuddapah ...	Cuddapah, Badvel, Sidhout, Jammalamadugu, Pulivendala, Proddatur, Pullampett ...	Nine pies.
	2. Madanapally ...	Madanapalli, Kadri, Royachoti, Voilpaud ...	One anna.
Chingleput ...	1. Sydapet ...	Sydapet, Ponneri, and Trivalore ...	Do.
	2. Chingleput ...	Madurantakum, Chingleput, Conjeveram ...	Nine pies.
	1. Chittoor ...	Chittoor, Goriattum, Wallajapett, Palmanair, Kangoondi, Punganoor, Chendragiri, Carvairnugger, Kalastry ...	Do.
North Arcot ...	2. Vellore ...	Vellore, Polur, Arcot, Wandiwash, Arnee ...	Do.
	1. Cuddalore ...	Cuddalore, Tindivanam, Trinomalay, Villapuram, Trikalore ...	One anna.
S. Arcot ...	2. Virdachalam ...	Virdachalam, Chellumbrum, Kallacoorchi ...	Do.
	1. Tanjore ...	Tanjore, Combacorum, Mannargudi, Pattukottai ...	One anna.
Tanjore ...	2. Negapatam ...	Negapatam, Mayavaram, Shealli, Nannilam, Tritrapundi ...	Do.
Trichinopoly ...	Trichinopoly ...	The whole District ...	One anna.
Madura ...	1. Madura ...	Madura, Melur, Ramnad, Sivagunga ...	Nine pies.
	2. Dindigul ...	Dindigul, Palani, Periyakolum, Tirumangalum ...	Do.
Tinnevely ...	1. Tinnevely ...	Tinnevely, Tenkarai, Srivelliputtur, Sattur, Sankaranainarcovil, Ottapidaram ...	Do.
	2. Shermadevi ...	Tenkasi, Ambasamudrum, Nanguneri ...	Do.
	1. Northern ...	Coimbatore, Perundurai, Bhowany, Suttiamangalam, Collegal ...	One anna.
Coimbatore ...	2. Southern ...	Caroor, Palladam, Pollachy, Dharapuram, Oodumalkottah ...	Do.
Salem ...	1. Salem ...	Salem, Abtoor, Trichengode, Namkul, Uttangiri, and Tripatore ...	Do.
	2. Oosoor ...	Oosoor, Dharampuri and Krishnagiri ...	Do.
Neilgherries ...	Neilgherry ...	The whole District ...	Do.
	1. Calicut ...	Calicut, Ernad, Palghaut, Walluvanad, S. & S. E. Wynaad, Ponani ...	Do.
Malabar ...	2. Tellicherry ...	Cherakul, Kottayam, Kurumbranad, N. Wynaad ...	Do.
South Canara ...	Canara ...	The whole District ...	Do.

(By order of His Excellency the Governor in Council.)

W. HUDLESTON,

Acting Chief Secretary.

To the Board of Revenue.

„ Revenue Department.

To the Collector of

„ Accountant-General.

In dealing with these questions in which local considerations have much weight I confess that I experience great hesitation in acting against the advice of the Collector.

My own impression would be strongly against the formation of the whole of Malabar into one local fund, & in view of the strong opinion expressed by Mr Macgregor and in consideration of the single reason advanced by him I could not accede to his wishes, stating distinctly that it is sanctioned as a temporary arrangement.

I would not hold with Mr Macgregor

Govt. of 1871 30/11/75.

PUBLIC.

To
THE BOARD OF REVENUE,
Secy, Secy, Secy.

Dated May, 5th.

Recd.

G. O. 9th May 1871, No. 619.

MAY.
Nos. 50-51.

Passing orders on the recommendations of the Collectors and of the Board of Revenue for the introduction of the Madras Local Funds Act in the several Districts.

any hope of special legislation for his province at present. We have got the hills - got them with difficulty, we must work them for a time to the best of our ability tho' they may be less well suited for one part of the country than for another. -

I would not diminish the number of names suggested by Mr. Macgregor. The District is very large, the members are selected in all parts of it - the work will not be very congenial, it may be expected that many will not appear. -

I could levy the full amount of one anna in the rupee. The District can well afford it.

15
Acting on the same view - Bellary I would take the advice of the Collector who is, I think, a sensible and judicious man. I would sanction the three circles and sub-report the names suggested by the Collector for each but I would advise the number of Subordinates suggested and state that if Super men can be otherwise obtained, the Govt. does not desire to see so many of this class of officials nominated. In the case of Comptroller I would also accede to the recommendation of the Collector which appears to me to be well founded in the character of the District. His desire is that the College School should be a separate circle and the

It will
have no
money.

Put the 4th into
line for 3 years.

subdivision of the remainder may be well
considered. I regret that the Collector did
not find it expedient to divide the low
country into two in lieu of three circles but
I presume the Collector has acted on local
advice - I would not overrule him but
let the experiment be made on the
basis proposed.

In short in the outset of this new
organization of the country I would leave
a great deal to local opinion - we should
be careful for the judiciousness of others
which we claim for our own in our relations
with higher authority. I doubt the
capacity of this Govt. to set the
Collectors right - I think that to
overrule them constantly would be a great
disencouragement to them in carrying out
a policy which is no doubt unacceptable
to many already. N.

17
Litina.

I would accept the suggestion of dividing
the District into two circles & I would not
interfere with the selection of persons as members
of the number. Many will probably not attend.

Kurnook.

I accept the formation of the whole District
into one circle with reservation as a temporary
expedient in deference to the opinion of
the Collector. I agree with W. Arbutnot
that ~~some~~ of a permanent should take
place throughout & I would have ten pieces
in the District where we have only
taken 6. I would not diminish the
number of unofficial members proposed
considering the extent of country they are
supposed to represent & the probability that
some will not attend. As Vice President I
would prefer the return to W. Fraser.

Chingleput.

I agree with the proposal for sending into his aides.

- The proposal of W. Belcher to sit in one of the wider Boards is most expedient. I believe his presence will exert an agreeable encouragement to the work & be profitable to Govt. in other respects.

I don't see the expediency of raising the maximum amount of Chingleput at once. I would raise ~~the rate~~ the rate to more pice in the surplus and make up the balance with tolls. My impression

is that Chingleput is one of the poor districts that should be spared.

I would give the Vice Presidency to the Jafarabad of Saurashtra.

Tanjore

I agree with Mr. Belcher respecting the division of the District & the hereditary of the local funds Boards. I don't see the expediency of taking the maximum cap in any portion of the rich District. I fear it would result in the accumulation of surplus funds as has been the case in the history. I would take 9 pice in the richer Taluqs & 6 as proposed by Mr. Belcher in the poor ones.

Trichinopoly. I would adopt the suggestion of Mr. Mr. Shree and levy the highest rate at once. The District can afford it & needs it.

Madurai

I would be inclined to take

The Collectors division having the two great-
Lemurians in one local field and
the gov. Ialook in another.

I don't understand the proposal of
the collector relation to the Cef. It
will probably be necessary in Madras
to keep the full cap of Larra in some
of the richer tatars & 9 pieces in
the poorer.

Red Cherry Hills

I would accept the proposal of the
Commissioner.

Geyser

I agree with W. Arbutnot's remarks.
The number of the two might be reduced.
The maximum cap may be improved.

Vizagapatam

I would accept the proposals of the
Collector.

2/
Godavery

21
I would adopt the division suggested by the
Collector because he advocates it. As some I
think the experiments of rather earlier might
be properly tried here and there. Experience
in this matter would be a guide to us
hereafter. I would not take the full
cap at once. I fear it could not be
usefully spent. I would take 9 pieces
to begin with.

Sincerely

I would adopt the division recommended,
take the maximum in the richer taluqs
and 9 pieces in the poorer. I doubt the
necessity of reducing the numbers. They
will probably not attend.
South Canara. I would let W. Lochter
have his way. He will probably

at get half the people mentioned
to attend, but I would ask later the
maximum cap at once. I think it would
only result in accumulation and fighting
the people without reason. Mr Webster
would take no increase at present -
that would perhaps scarcely do, I would
take of him.

North Acot.

I would accept the Division the
members suggested by Mr Whiteland
& call for explanations about his
rates - as suggested by Mr. Arthurs.

23
I don't care
I remark in general that I am
indisposed to go as fast as Mr.
Arthurs ~~suggests~~ in reference
to exacting the maximum rate of
land cap. I think we should generally
move gradually up to the maximum
& make the people feel the benefit
of local taxation before we push it to
the uttermost. I am also indisposed
to lay down an absolute rule about
the circles. I would try the system of
Snake circles, as in the goddery,
where the collector recommends it. We
shall be able to compare results.

B. We must, I think, come eventually
to several circles in each district -
perhaps we may come to as many
as

as there are Islands! If the Act
proves the power of retracing our
steps then I would not object to circle
at once - by way of experiment - but
when once a Board is created, it
has assumed both an existence of 3 yrs!
and then must be allowed to die out.
It is for this reason that I would be charged
of creating circles to be put things into
working order. Another consideration is the
character of the Colls who make the recom-
mendation. Many are only acting for short periods
e.g. Mr. Carr in foreign. Others will soon be
off. e.g. Mr. Frater - Others have gone. e.g.
Mr. W. Blair - I am usually advised in feeling
on my caution by & gradually.

J.D.S.

Juddapah

I would accept the Division
suggested by the Collector and his
selections for Members.
The maximum rate should, I
think be lowered. -

South Arcot

Accept the Division and
Selections and enforce the
maximum rate with authority
to remit in the particular
localities mentioned.

I think the views of the Board
respecting the institution of Colls

are on the whole judicious and
amplified adopted by Government.

The only cases in which I should be
inclined to reconsider the
opinion recently embraced by
Govt. with respect to the
delimitation of Local Funds
Circles are in Malabar and
Bellary.

In reference to Malabar I
acceded with the greatest
hesitation to the opinion of Mr.
Macgregor. I confess that the

27
arguments used by the Board &
subsequent reflection determine me
on the other side. I would decide
the District.

In respect to Bellary I am always
in favor of a division into
three Local Funds Circles. The
Board are decidedly of the same
opinion as the Collector. We ought
revise our judgment. N.P.

Sept 29
accepted by the Council

Got not prepared to sanction
such present report of Jolls
as Board recommended.
I do not desire any im-
mediate increase of the
existing number of Jolls
until the receipt of the Voucher
shows the necessity or other-
wise of raising additional
funds by this means. No

Memo by Mr. J.
The President

~~3. The traffic on the road is not to be regulated~~

3. The may be linked with
the city on bridges - frank
and works which have entailed
more than ordinary expenses.

4. They should not be regulated
to on the other It are lines
of high traffic - such as
the main lines - but on the roads
distinct communication -
not in places where they can

21
easily be erased - now where the
traffic is to be made that the
expenses of collection exceed
25% of the gross collection -
now where means of staying
from the roads for recreation
or fraudulent acts by the
the road is not existent.

4. The local fund boards all
instructed to give their careful consideration
to the question of the road to make
definite proposals on the subject
as important bridges keep in view the principles laid
down in the preceding Memorandum

33

Generally I think it will be
inadvisable to have more than one
circle in each district at the
outset. i.e. in this the first year
of the new system. There is very
much to be done in starting it, &
Clerks will find it very difficult
to distinguish ^{small} circles, & maintain
policies. The Boards in the sub divisions
will be nullities - for some time to
come and I regard with some
apprehension, leaving the introduction
of the new system to young men
who for many of our Aclings but fallen
& head assistants are.

The following Clerks are in favor
of only one circle.

Hita
Hurnt.
Lamp
Trichinopoly.
Hills.
S. Canara

Hita. The Can^{ce} is much too large
and there is a great paucity of
really anything upon it. The District
of P. & M. is lost on it - has a couple
of children - J. & M. R. & M. & M.
& M. & M. are the staples - I would
like Mr. V. to tell that his general Com^{ce}
should embrace the whole of
one or two laborer taxes of each
block - This should be the rate
every where. As also the Superintending
Eng^r. should be a man here after the War.

The Road Cess every where must be
main at 6 pice till the 30 June -
I would not pay any of pice any
where - Except a few Excesses in some
districts.

Hurnt. I would leave at the H. & M.
& make the best of the Vice President.
I would make the rate of pice every
where. The assessment is light
enough every where and varying
rates will create too much
& jealousy - It will be unwise to
let a block pay any tax to be
for the benefit of the of pice land else
where. When circumstances
render a varying rate necessary,
it will be better to constitute the
locality a Circle.

Ching Leant. Mr. Blair proposed 2 circles
the District is female. but being so
near Hudson there ought to be means
of forming 2 circles. & I would
consent.

I do not think it desirable
that a member of Govt. should be
a member of a L. F. Board. He cannot
not be President - he cannot take
be any thing else - he will ~~be~~ be
or be said to be the Board - and
the Govt. in their dealing with
the District will be thought biased
by his connection with it. However
this is for his constituents consideration.

I fear we must take the
poll rate - for he cannot give the
the Imperial power to his the one in
his own assignment.

N. Arvest. I do not object to two circles
here. I would omit 8. 10.
and some of the Kleanes
and substitute some of
the landed proprietors & Wharfed
in principal Division. & also
6. 7. 10 in sub. Division.

I would take 9 here every where.
If the large families pay less they
16th be a circle.
Langier. I would have but one circle.
for the reasons stated by the
Chm. I do not think it desirable
be necessary to raise the
case at present.

Richf. I would have one circle & large
poll case. 8. 9. 3 had better be left
out here holes!

Hudson. The families pay more than
form a circle. I would take 9 here
every where - I put 10 in the Board

Nei Lpherei. - One circle. I full up.
Some common & distorting words like a word
farjani. This is a very distinct
& 2 words may be necessary.
Some of the & rounded poetry
should be as there. The word
Cun by must of course be ex-
cluded - as the poet will not
take & put there. He must
take 1 an. & his best.

Pige. I should have but one circle
The Prin. Asst. ^{I believe} does not live
in the Sub Division all through
the year and there will be no
one to look after the work. How
to have him take the full title - for
you must be excluded of course.

Harvey. This is a small & common
dist. I would have but one circle.
The full title cannot be

necessary here. I would not take the same
than of him.

Timorally. Mr. Puckler knows the dis-
tinct to well and works to hand
that I would follow as his advice.

S. Carina. 1 circle. with a name
in an open book. of his cell

that Mr. I would institute Weymouth
a separate circle. It has a large
European community. its name
are peculiar to itself - and it
has escaped all taxation in that.
I would have 1 name as though at
the District - The full title
is a puffing one - but we can
time to have them under the prin-
cipal Asst. The full title had not be
into direct. Cokin is a Municipality.
Any one is in Weymouth. In Weymouth the

Dr. C. M. M. Underwood would be
Vice President. Col. Kennedy would
be an official member and two or 3
of the leading men in each Division
would be the unofficial members.

Bellevue. I agree as the District is
would have but one circle.
The difficulty of getting 2 District
members in one location - the
impolicy of subdividing funds
in a District where long lines
of work are necessary is
another - Any how should not have
more than 2 circles. We must
have the full cost.

Com. Let me. I agree with Mr. Hollister
I would have but one circle -
The full cost.

I think I would have one in all the circles for the
is shown. I. O. S.

I see no reason to change the
opinion I have all along held.
for that for the first year, each
District should constitute a
single circle. The best in these
proceedings - They go - a district that
this would be best for administering
to the poor bodies. But they do have
that the best & price. Several circles.
I came to see this - Last 3. enact
that "it shall be lawful for the
for informal ... from time to time
to declare any District or part of
a District to be a circle within
the meaning of this Act." Clearly
therefore it is, in fact, in the
the part to form circles where circum-
stances render such a step ex-
pedient - To begin by forming
circles all over the country before we

have even settled the principles of
which an conduct is to be governed
seems true in principle in the Ex-
-change - I do not believe that the public
like it as even the true thing of
the kind - for I am confident
that 9/10th of them are ignorant of
the fact - the transactions of which
I have on still can be hindered!
It has been decided at our last meeting
that certain districts should be
formed into 2 circles - and then
remain as they are - I do not desire
any change in this decision of
the majority - though I think James
had better be left as a single circle
for the reasons assigned by the Board
I wish there be no other as one circle

Mr. McPye shows that it would be
unjust to the North to make it
a separate circle.

Charles A. & S. Burt I would keep
as one circle each. The Colon of both
are less to their north.

2 to 3000 - I can find I have made the
Board's proposal with the interest,
surprise & dismay - But for the
plain signature I should have thought
that they had been a - test from
the 'Lunatic Asylum!' We are taxing
the people at about 1st in the 2nd ~~and~~ they
are to have 3000 at every 20 miles!
I would mercifully speak the whole
proposition as undisturbed - The result
will be that we shall strengthen
commerce and make it more certain though
the length & breadth of the land. It is

well known that in the history of 1857. All
 occupied a prominent position in the famous
 Delhi Proclamation of the Mutineers.
 His name - that the Duke of Cambridge
 forbade him in consequence - he even
 knew that a toll every 20 miles
 was a thing unknown - I would say
 from the general principle that tolls
 are not a good method of raising money
 being a tax & then to share - yielding
 little at a maximum of expense - &
 falling in the first instance on
 the carrier, who is not usually a
 capitalist - that because in the
 end, to have a toll from the carrier, when
 the road cost is so terribly intricate
 that even then they are to be levied
 only in the main lines of through
 traffic - (and not on cross roads) and on
 bridges or points where great expenses have been
 incurred - and always where redress against mis-
 conduct can be obtained - save at points

Krishna
 Karnool
 Chirapalli
 M. B. B. B.
 Sangli
 Dindurgh
 Nashik
 Kalyan
 Solapur
 Jalgaon
 Amreli
 Surendra

The Board of Revenue have
 submitted the report to the
 from the Masters of the Districts
 noted in the margin & are
 Circular of the 11th October

Krishna - The Master recommends
 that the District should
 form a single Local Fund
 circle, but subject to arrangements
 for the formation of two circles
 in two parts of the former
 preferring to divide the District
 into two circles.
 It appears to me that the District
 ought to comprise two Local
 Fund circles, formed as
 proposed by the Master.
 The ~~Board~~ ^{Circles} should be
 distinguished as the Administrative
 Circle and the Financial Circle
 the number of members proposed for
 the Administrative circle appears
 to me unduly large - I would
 reduce the number of official
 members to eight and direct
 the Board by a bye-law to elect

where the number of non-official
members is eight or more at the
annual, ascertaining in the first
instance but there shall be
others are willing to serve.

The Local Board proposed for the
future circle may be adopted,
except as regards the fact being
that it is a "limited officer in the
service of government," and also
that he cannot be appointed
as a non-official member.

has been
the name
and name
of the
non-official
members

I would adopt the Committee
proposed in para 6 in regard
to the rate of land tax.
I would appoint an Executive Engineer
as President of the Manipalain
Kumool Division.

The Committee recommends
that the District should constitute
a single Local Board circle.
I would adopt this recommendation,
as it seems difficult to arrange
satisfactorily for a second
circle. I would reduce the
number of official members to
seven, including the President
leaving the Board with a few

of Whig and direct the House to select
from a list of non-official members
out of the ten named by him.
The House recommends that in the
labors of such the settlement
has been lately revised, the land
tax should be paid at once
and in the next year the
commencement of the revenue
year, and in the remaining 10
at the present rate of 6 pice
in the next. It appears to me
that if any difference is to
be made but proposed is too
great. I would improve the rate
at 10 pice in the next year in the
labors not yet settled.
I would appoint the Executive Engineer
as President.
Christoph.

The Committee proposes two circles
and continues with the proposed
division and the other with
the last division. I would
adopt the arrangement, designating
the circles as Northern & Southern
The Committee has at my suggestion
nominated me as a member of the
Local Board of the Northern
Circle. I would the suggestion and

the present must be joining one
of these boards. I should have
the means of obtaining ~~an~~ ^{an} ~~right~~ ^{right}
with the practical working of the
Act which might in my view
in accordance with the decision
of persons bearing upon it.

If, however, my name is to be
included in the list of members,
it must be as an official member,
and ~~not~~ already there are
eight official against seven
non official. The Assistant
Collector is one of the Engineer's
might be over that. I would
oppose the suggestion of ~~him~~ ^{him}
a very intelligent man, Vice
President.

I would reduce the number of
members from the Southern Circle
to 16, starting out the last
Division Secretary is one of
the non official members.
The Sub Collector should be appointed
Vice President.

I would improve the maximum
rate of land up from the 200
paise.

Dargore. The Collector is in

in favor of a single circle,
but provides for two circles
continuous with the judicial
divisions of the District.
I would adopt the latter
arrangement, designating
the circles as the Dargore
& Hyderabad Circles.

I would accept the Collector's
recommendation in regard to
the personnel of the Local
Board. Boards, except as
regards planning the Dargore
Engineer as the Board for
the Hyderabad Circle. If this
officer is to be a member of one
of the Boards he ought to be
appointed to the Board of
the Dargore Circle, in which
he has his headquarters. The
Executive Engineer should be
substituted for him as
hydraulic. I shall oppose some
members ^{in another paper} ~~presently~~ as the
function of appointing super-
intending Engineer to the
Local Board. Boards.
I would vary the land up from

the 1st July at 1 am in the
night except in the Intramural
and Patherdheri Salays where
I would give it at 10 pm
in the night.

Pickering

the Collector recommends
a single circle & I would
adopt his recommendation.
I would appoint the members
named by him for the Local
Board of Health with the Head
Assistant as Vice President,
asking him to name one
additional non-official member
as the President should be
included in the list of official
members.

As to the rate of cess I presume
the full rate may be imposed
even in the dry season, the
assessments of Pickering
being now so low.

Madras. The Collector proposes
two circles - one to consist of the
two Zamindaries Rammad & Shivaganga

and the other of the remaining
of the Division. This does
not appear to me a good
division. It would be better
I think to form an subdivision
consisting of the Salars of Dindigul
& Palni and the two adjacent
Salars of Peraculam &
Jirumangalam, which are
under a Deputy Collector, with
a circle, and the remainder
of the District with another
circle. I would instruct the
Collector to revise his list
of members for the Local
Board of Health accordingly.
His circles should be
disregarded the Patherdheri
circle and the Dindigul
circle.

I don't understand the 4th para
of the Collector's letter. I think
he must mean "one circle", not
"half an circle". Explanation
should be called for.

the full Collector should be
Vice President of the Dindigul
circle.

highway bills. the Commission
recommendations may I think
be adopted. the Appointed Commission
should be appointed Vice President.

Gurjani his District should be
divided into two circles as
recommended by the Collector, combining
with the Principal & sub divisions.
the circles may be designated
as the northern & southern
circles. the Hill Tracts however
should be excluded.

the number of members proposed
for the Local Fund Board
is much too large. we have
thought to what to reduce it in
in each case to 10, including
the President & Vice President.
I would suggest the full rate of
land up from the 1st July.

Vigaspation the Collector recom-
mendations may be adopted
the should be asked however to
specify the official designation
of each official member. I would
designate the circles as the Vigaspation
circles. the Collector proposes

four circles. I must adopt the
plan of two circles here as in
most other Districts, forming
the sub divisions & the District
Appointed Division with one
circle & the rest of the District
with another. the Collector
should raise his list accordingly
increasing the number of members
for each Local Fund
Board to six. I would
enforce the maximum rate of
land up in both circles
and designate the circles as the Vigaspation
circles. I would propose
the Collector may be asked to
but the number of members must
be greatly reduced. a Board
of 10 members of whom 7 or 8
should be officials is enough.
I would designate the circles as the Vigaspation
South Canada.

then I must adopt
the Collector recommendations
that there should be only one
circle. but the number of non
official members must be largely
reduced as in Timor. I think
a Board as he has proposed
proposed must be quite unnecessary.

I must improve the land
up at the full rate from
the 1st July.

With Arab. These should
be two acres as recommended
by the Committee. The list
of numbers should be revised
& reduced and in regard to
each number it should be
proposed either there be no
or there be is employed.
I don't understand the remarks
in para 5. Does the Committee
mean that the person who
the owner of the estate proposed
to have to pay is very heavy
or does he refer to the sum
paid by the Regt in those
estates? If the latter be
proposed that as the land stands
the Regt will have to pay
only half the cost. Explanation
should be called for.

It appears to me very satisfactory
that the House of Commons
should have sent up these

their own reports in that
any remarks. The matter is
one which can only be dealt
with directly. ^{the point} I don't think
there is no reason why
should have proposed this
recommendation regarding the
13 districts which they had
revised the manner of
the reports. ^{they certainly might}
^{the formation of the list and} have considered the question of
the rate of land up to be
improved in each case and
give their opinion on these
points.

A. A.

24th April
1871

57

Replies from Walker &
Latham & the Committee
of 14th January 1871.

Walker.

Mr Martin advocates
the formation of the District
with a single Local Fund
Circle on the ground
that the elements of a
Competent Local Fund
Board do not exist in
the Sub Division.

He must I conclude accept
and act on this statement.

I would however insist
that Mr Martin to make a
large reduction in the
number of members. With
a sufficient number of
of the right enough. He
should state in regard to
each member where he
places of residence is. He

but Collector should be
appointed via President.

I would suggest the maximum
rate as recommended by the
Collector.

The question of tolls must
be our main concern
from the Board on the
subject.

When the division
the District into two
circles as proposed by the
Collector appears to me
a very good one. We
are going to collect the
Talapant & the other
Talapant Circle as
suggested.

The but Collector should be
via President of the
Local Board & Board
for the Talapant Circle
for the Talapant Circle
in which the Collector will

usually provide I would
appoint Mr James Fisher
a non official member
via President.

For both circles I would
reduce the number of
members of the L. D. Board
both official & non official
confining the Talapant.

The question of tolls must
be our.

The question of paying
the thing otherwise &
members of the Local
Board Board will have
to be settled in connection
with the rules & in
proposed under the Act.

A. D.

28th April 1911

61
The enclosed papers contain the
reply of the Directors of
Matabon, Bellamy & Co. to the
letter of the 14th
ultimo.

Matabon the collection is in
favor of treating the entire
District as a single circle as
the General had hitherto
both Matabon has been
the lion's share of the Local
Funds.

Matabon is a District which
might naturally be divided
into at least two circles,
the northern circle and a
southern circle but the
majority of the members
for not immediately adopting
this arrangement is a very
strong reason & I am inclined
to think that his nomination
ought to be accepted for the present.
The Board named by him appears

to be too large. It contains
3) names. I would instead
have 2 columns the number
of members & signature.

I do not see how we can
adopt the new figures proposed
but we should legislate
especially for hatteries. The
hatteries is apparently much
opposed to a house tax; but
in his report on the Local
Funds Bill as revised by the
Select Committee, he says that
he "believes a house tax would be
an easy mode of raising money
in this District" and that "during
the last outbreak all houses were
taxed". The contrary remarks
in the report in question that the
tax "has the disadvantage of
being a new toll or rather one
not received after the years.
This, it appears to me is hardly a
sufficient reason for abstaining
from improving in hatteries a
tax which we are about to impose
everywhere else and in some

districts in which its imposition
was much less than general
than it was in hatteries.

I would impose the maximum
rate of land tax viz 1 anna in
the rupee on the Annual rent
value of the land as defined
in the Act.

Bellary The Collector proposes three
wishes two of which are to be
continuous with the ~~district~~ but
collectors & Board of District
changes and the third is
to increase the rate of the District.
The District is very large and
from its configuration rather
scattered to the south & west
and the proposed circles appear
to be 10 for the first time
of area is increased. But when
we come to the proposal of the
proposed Local Fund Board
it seems not doubtful whether
it is expedient to have so many
wishes. There is either a great
want of either the official number

or the Master has not made a
justified selection. I cannot
think it advisable that every
School should be on a Local
Fund Board. As a rule I would
not go below twenty collections
and I would have smaller Boards
than those proposed. As the Master
I should be disposed to divide
the District into two circles continuous
with what are known as the Principal
& the Sub Divisions. The effect of
this will be to add Hammavaram
Punahanda Krishnapur & Andolapur
to the Bellary Circle. The other
Circle would be called the Floty
Circle. The Master should
raise the lists of members for the
Local Fund Boards retaining
the number of seats to twelve or
fourteen.

I would impose the maximum rate
as recommended by the Committee.

Conclusions The Master proposes
four circles - one of which is to consist
of the high Taluk of Mysore.
I should be disposed to join the Sub
Division with the Taluk of Channarayana

and Chichik with a circle
which might be called the Southern
Circle & the rest of the District
the Northern Circle - the personnel
of the Local Fund Boards will
have to be revised accordingly.
I would impose the maximum rate
as proposed by the Committee.

We had better defer the announcement
of the formation of Taluk until
we receive the Board's views
on this subject.

A. A.

26th April/71

Local Funds Act.

Notes by the members
of Government.

S.O. No 619-2/9th May 1871 Pub. Sec.

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Prop.

of the Board of Revenue dated
1st May 1871 No 791.

(H.E. the file of collection papers)
with date & number.

Order thereon No 619 - 2nd May/71.

His Excellency
the Governor in Council
proceeds to pass orders on
the recommendations of
the Collectors for the intro-
duction of the Madras
Local Funds Act in the
several Districts.

Gangajam. 2. In Ganjam,
the maximum rate of one
anna in the rupee will
be imposed. The circles
will be constituted as
recommended. The ~~list~~
of the proposed members
of the ~~Committee~~ is
approved, but the ~~Committee~~
is too numerous. The Col-
lector will submit, without
delay,

delay, a revised list, showing also the places of residence of the members. The landed interest should be more strongly represented and Tahsildars and Sub-Registrars, as a rule, omitted.

3. The Collector Vizagapatam proposes two circles. These and the list of names submitted, are approved; but the Maharaja of Vizianagaram will be added, and nominated as President. The maximum rate will be levied.

4. In this District the Godavery divisions under the charge of the Sub and Head Assistant Collectors will form one circle, and the rest of the District, another. Throughout the district nine pice in the rupee will be levied. ~~Revised list of the~~ ~~of the boards~~ must be furnished.

5. The Govt. approve Kistna the proposal to constitute two

two circles - the Collectors and Head Assistants Division forming one and the Sub and Deputy Collectors divisions, another. The rate levied will be nine pice in the rupee. The ~~Board~~ ~~proposed~~ for the principal Division is too large. The Collector will submit a revised list reducing the number to sixteen or eighteen. The Superintending Engineer who resides at Masulipatam should be a member of the Board for that Circle. Lieut. Colonel Bird is a salaried officer of Govt. and cannot be treated as a non-official member.

Kellore

6. The Collector does not recommend the subdivision of this district which will accordingly be formed into a single circle. The rate to be levied

levied will, for the present,
be declared to be one
anna in the rupee, but
the Govt. will be ready
to sanction, under section
37, the remission of a
portion of the rate in
the poorer talukas referred
to in the collector's letter.
The ~~Committee~~ proposed
is too numerous and the
Muzgar Sheristadar should
be nominated. A
fresh list is called for.

7 - The division of Cuddapah
this district into two circles
conterminous with the
principal and sub divisions
is recommended by the
Collector and the ~~Board~~ ^{Revenue} Board.
The Govt. approve this
proposal. The list of persons
nominated for the sub
division ~~Board~~ must be revised,
the tahsildar of the station
at which the Board is to
meet being alone retained,
and the Govt. await the
submission

Bellary

submission of a list for the
Principal division. The full
rate will be levied in Kad-
dapa.

8. It seems necessary
to form three circles as pro-
posed in the Bellary District.
The ~~Committee~~ ^{Board} nominated
do not appear strong ones, and
the Govt. resolve to request the
Collector to revise the list,
adding the Supt. Engineer,
whose ~~house~~ ^{residence} is at Bellary, to the
Board for the Bellary Circle.
The Muzgar and other Sheris-
tadars should be omitted; and
as a rule, Tahsildars should
not be nominated, unless
the head quarters of their taluka
are within such easy distance
of the place at which the
Board is to meet, that their
attendance will not interfere
with their ordinary duties. The
full rate will be imposed
in Bellary.

Kurnool

9. The Govt. agree with
Mr. Chace that the district should
not be divided. The rate throug-
out the district will be nine
pice in the rupee. The proposed
~~Committee~~ ^{Board}, with the exception
of

475

The Immigrants rejected
him nominated as Vice
President.

North Arcot.

12.

Southern taluks of Kishinchangan
 Chelamparam, ^{and} Kallacurichi
 forming the subdivision
~~and Kishinchangan will constitute~~
 in one circle, and the ~~other~~ ^{rest}
 of the district
 taluks, ~~Kudatol, Kishinchangan,~~
~~Kishinchangan, and Villaparam,~~
 will form a second circle -
 Local boards
 The proposed committee must
 be reconst. The imposition of
 the maximum rate will now
 be notified but the Government
 will be prepared to remit a por-
 tion of it on definite propo-
 sals being made to that end.

13-

13. The Government
adopts the ^{Govt} Boards recommended
show that two circles, co-ter-
minous with the Gillahs of
and Tringebah
Tanjore, should be constituted
in this district. Nine pias in
the Puzos will be gained. The
proposed ^{Local Board} ~~committees~~ are ap-
proved. the Superintending
Engineer

Engineer being substituted for
the Executive Engineer of the Range
in the ^{Board} ~~Committee~~ and
placed on the other Board by
the Executive Engineer of the range
whose name the collector will
report.

14. The Government agree
with the Acting Collector that the
District should not be sub divided.
^{Local Board}
The proposed ~~Committee~~ is approved.
The full rate will be imposed.

15. The District will be ^{Madura}
sub divided into two circles, the
Gommande divisions of Pannad
and Singunga with the taluk
of Madura and border forming
one circle and the remaining
portion of the District
four ~~Government~~ ^{taluk} the
other. The rate will be nine
pice. The Collector is requested
to submit revised ^{committee} ~~list~~ of members to the Board
without
delay.

16. The collector recommends ^{financially}
for

for the division of the District
into two circles is approved. The
rate will be nine pice through
out. The ^{Local Board} ~~Committee~~ must be
reduced to sixteen or eighteen
members for each circle. ~~Tamil~~
dars should if possible, be
excluded.

Circle stars.

17. The Government do
not agree in the collector's pro-
posal to constitute the taluk
of Collegal as separate circle.
In their opinion the local
division of the district will
be to unite the Sub collector's
division and the taluk of
Pudupur and ~~to each~~
~~Lathur~~
under the designation of the
^{in them} ~~circle~~ circle, and to form the
rest of the district into one
other circle. Revised list of
^{Local Board} ~~the Committee~~ should be
submitted. Each should con-
sist of about sixteen members.
of
the

The full rate will be levied -
18. In the Salem District Salem.

two circles contemporaneous with
the principal and Sub division
will be formed. The collector
will submit revised lists of
members of the two boards
which should each consist
of about eighteen members.
The full rate will be imposed.

19. The Commissioner's Nilgherries
proposals are approved viz.
a single circle of the full rate of one rupee
The Government Malabar
approve the ~~Collector's~~ ^{Commissioner's} proposals
to form ^{two} ~~one~~ circles ^{contemporaneous with the villages of}
District. They cannot entertain
the proposal for special le-
gislation for the district
at present. The ~~Commissioner's~~ ^{local Board}
proposals by the collector are
much too numerous and the
list will be returned for
revision. The full rate will
be levied. ^{Should it} ~~It may be necessary~~

reestablish
to ~~allow~~ of differential rates
of land cess under section 34
in favour of ~~famine~~
~~and other~~ land holders under
peculiar tenures in Malabar
and Canara, ~~and~~ the Govern-
ment will be ready to enter-
tain any recommendations
which the collector and the
Rd Board may deem it necessary
to make on this point.

South Canara.

21. The District will
form a single circle. The
maximum rate will be
imposed. The Board pro-
posed by the Acting Collector
is altogether too large, and
the list
will be returned for revision
with reference to the re-
marks as to the constitution

of local Fund Boards
incidentally made about
regarding other districts.

22 The Government
are of opinion that the
question of the levy of
tolls must be much
more carefully considered
and reported on in far
greater detail, before a de-
cision can be come to.

His Excellency in Council
is not prepared to sanction
such general resort to tolls
on a uniform system in
large tracts of territory
as the Board of Revenue
recommend. Tolls may be
levied with propriety on
Bridges

781
Bridges-ghats and surks
which have entailed more
than ordinary expenses and
on roads to which the traffic
of various districts converges.
They should not at present
be resorted to on other than
lines of through traffic, not
on safe roads except, as above,
in exceptional cases e.g. at
important bridges - ~~not in~~
places where they can easily
be evaded, nor where the traffic
is so small that the expense
of collection exceeds twenty
five per cent of the gross col-
lection - nor where means
of obtaining prompt redress
for vexatious or fraudulent
acts by toll keepers do not
exist. The local fund Boards
will be instructed to give
their careful consideration
to the subject of tolls and to
make

make definite proposals
keeping in view the princi-
ples here ~~laid~~ down. —

23. With regard to the
date from which the act is
~~to have effect~~^{to have effect}, the Govt.
observes that the preparation
of the budgets and other ac-
counts will be much facili-
tated by a declaration that
~~it~~^{it} shall ~~take effect~~^{take effect}

~~in force~~ from the be-
ginning of the official year
and as all assessments for
periods including a portion
of the official year 1871-2

^{of the road tax} and other taxes for which
those under the Local Funds
are to be substituted
^{it will be good}
under section 2 of the Act,

~~shall be~~ no additional
^{taxation}
charges will be imposed on
^{by the adoption of this course}
the people. The Government
are advised that there is
nothing

nothing in the Act to prevent
them ^{from} issuing such a declar-
ation, and they direct that
a notification be published
accordingly.

24. The collectors,
Residents of Municipalities
in all Districts should
submit without delay
through the Board of Revenue
detailed lists of the
institutions to be trans-
ferred to the Local funds
^{& Municipal} Boards under section 10
seq. of the local funds Act
and under Section 15-16 of
Act 3 of 1871, and showing
roughly the estimated re-
ceipts and charges of such
institutions. They will also
that rate schools under Act
VI of 1863 which under
Section 9, vest in the local
funds.

Ed. has called
for. with the submission
don't for. to the
to least. for. the
delay

2/11/11
To the Board of Revenue
— Rev. Secy
— Collection of the General Land
— General Land Office
— Act General

Notification

2nd Lt George May 1871.

His Excellency the Governor in Council, under section 3 of the Madras Local Funds Act of 1871, hereby declares the several districts and parts of districts specified in the annexed Statement, to be circles within the meaning of the said Act; and directs that the Act shall have effect in the said circles from the commencement of the current official year 1871-72: Under Section 2 of the Madras Local Funds Act, the assessments of road cess already made under Act III of 1866 (Madras) for the fiscal year now current will subsist and be valid.

valid until the close of the
year, that is to say, until
the 30th June 1871. The rate
to be levied ^{in each circle.} under
section 36 of the Madras
Local Funds Act, from and
after 1st July 1871 will be that
specified in the last column
of the Statement hereto an-
nexed.

LA

Books of 1871} Binding.

To Public

The House of Commons.

Yes.

Dated May 9th

1871, No. 519

Recd.

Nos. 52, 57

Library orders are

renewed in the

following style Name

of Member for the said

Division of the County

Local Members of the

the Annual District

17-3-73

1871

23-4-76

13-7-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73

18-3-73