

(1) Number of pages 22

(2) Date of repair _____

(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.
B.P. No.

1436

Press
Mis.

Dated

16-4-1877 197

Not to be folded or roughly handled

1436

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

No. 345. Read the following Proceedings of the Board of Revenue, dated 3rd April 1876. —

Read the following:—

Proceedings of the Madras Government, Revenue Department, dated 9th February 1876, No. 174.

ABSTRACT.—Forwarding, for remarks, letter from the Government of India asking for views on the question as to the proper incidence of charges incurred in providing for the requirements of the population of a district in a period of drought.

Proceedings of the Madras Government, Revenue Department, dated 6th March 1876, No. 587.

ABSTRACT.—Communicating reminder from the Government of India requesting to expedite submission of reply to their communication on the incidence of charges incurred in providing for the requirements of the population of a district in a period of drought.

The foregoing orders relate to a despatch from the Secretary of State regarding the recent scarcity in Bengal, and the views of the Board on the question raised therein as to the proper incidence of the charges incurred in providing for the requirements of the population of a district in a period of drought were solicited.

2. The question now propounded appears to differ materially from that raised in 1870, when the Board were called upon to report on suggestions made by the Commissioners appointed to inquire into the famine in Bengal and Orissa in 1866 for raising, by local taxation, the funds required on such extraordinary occasions to afford relief to the sufferers. The Commissioners seem to have contemplated relieving Government from the outset of all charge, except in very extreme cases, by throwing on the distressed province the burden of providing for the poor from its own resources at the very time when those resources were at the lowest ebb. This suggestion was opposed by the District Officers, Board, and Government as cruel and impracticable. The present question appears rather to be how expenditure during famine and distress is to be treated; whether the recipients of the bounty are to be called upon to contribute in any measure, after the distress has ceased, towards the repayment of sums which have been advanced on their behalf, or whether the State should bear the whole cost of the relief afforded.

3. As to the general doctrine that the State must primarily assist to preserve life and alleviate want in times of drought and famine, but that ultimately the burden should fall mainly on the people and locality relieved, there will probably be little difference of opinion; but in attempting to apply this principle, the details present considerable difficulty. Every remission of assessment is, in some sense, a sacrifice of general revenue on account of a local want, and, strictly speaking, the exchequer should be recouped in due course for the temporary accommodation it has afforded, but to press the principle so far would clearly be objectionable. The Board think it will suffice to provide that money actually advanced by the State

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

for relief-works of whatever kind may, in whole or in part, be determined to be a proper charge against, and recoverable from, the district in which it is spent. It is, however, obvious that during the prevalence of drought, even the most wealthy districts would find it difficult to make immediate provision to meet the demands which are certain to fall on them. It will, doubtless, be admitted that in such cases the requisite funds must be advanced by Government. It should therefore be laid down, as a rule, that whenever it may seem necessary to the Government to incur any extraordinary outlay, with a view to the protection of the population of any given district from famine and severe distress, the funds necessary for the purpose shall be advanced from the Imperial Treasury as a loan to the district or province in which such outlay is found to be requisite, and that at the discretion of the Government in each case such sum may be recoverable by law from the people of the district concerned.

4. Although in some cases, such as the frequent recurrence of drought in the same districts, it would be impossible or impolitic to carry out this principle in its integrity, the certainty that all or the greater portion of the advances would have to be made good by the wealthier classes of the district would give them the strongest incentive to use every exertion to ensure that these advances were utilized in the most economical manner, whilst the co-operation and advice, which their interest in the expenditure would induce them to afford, would, from their local knowledge, be most valuable to the officers of Government. The repayment should be made as easy and gradual as circumstances require, but the knowledge that the outlay will constitute a debt to be repaid will tend to check extravagance.

5. In applying the principle which the Board approve, there will be some difficulty in defining exactly when the assistance given should be absolute, and when repayment should be demanded; whether the recovery should be in full or in part only, and in what proportions the charge should be borne by Imperial and Local Funds; the arrangements for reimbursement, so as to provide for its being effected without injustice and oppression, will also require careful consideration. For the present, the Board will confine themselves to indicating in outline the kind of measure they would propose.

6. Provision must be made by an Act for the grant of loans by the State in periods of distress, and for their recovery at the discretion of Government from the districts or province affected by taxation, the burden being spread over a considerable number of years. The simplest plan for the recovery of such a loan would be by a special cess on the land, similar to the existing land-cess in rural districts, and by increased taxation for the special purpose in Municipalities and large towns. By this means all classes of the community, both in town and country, would be reached. The rates should be fixed so as to extinguish the loan without interest in a period of from 15 to 30 years, to be fixed at the discretion of the Local Government, and rules would have to be provided for their due apportionment. The control of the outlay should rest with the Revenue Officers of Government and not with the Local Fund Boards; for although there are certain advantages in entrusting it to the latter, the action of such bodies is necessarily slow, whereas, in order effectually to meet and check distress, great promptitude of action is required.

*Proceedings of the Madras Government, Revenue Department,
16th April 1877.*

7. The recovery of such advances under proposed legislation would probably be most conveniently effected through the agency of the Local Fund Boards and Municipalities by an extension of the means for raising revenue under the Acts applicable to them, respectively.

(True Extract.)

(Signed) C. A. GALLON,
Acting Secretary.

No. 346.

ORDER THEREON, 16th April 1877, No. 1,436.

Miscellaneous.

RECORDED.

2. The Government desire that the Board will again report on the question raised by the Secretary of State at the close of the present period of distress.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Offg. Chief Secretary.

To the Board of Revenue

Exd. A. F. Goodall.

No 1406

1436/3

Recd R.D. 8th April 76

order

Recorded

2. The Govt. desire that
the Bd. will again
report on the question
raised of the best of
State at the
close of the present
period of distribution

as the

62

16-4-77

14th 4.77

14th 4.77 of Revenue 20th 4.77

Govt. of 1877 30 adms

REVENUE

THE BOARD OF REVENUE

16th April 1877

Recd

Recd

G.O. 16th April 1877, No. 1, 130.

APRIL

No. 345,346.

For the purpose of clearing the ground
for the requirements of the population of a
district in a period of drought. - Resolving, 1. to
assist the Board of Revenue, submitting
reports on the question as to the best of
State to report again on the subject at the close of
the present period of distress.

R. D. 30

Progs. Bd. Rev.

d/3^d April '76.

The Bd. recognize a difference, as I apprehend everybody will not do, between the question now raised by the Secy of.

dence of Famine charges - and the question raised by the Bengal Famine Comps in 1871.

2. On the occasion last mentioned, Ld. Ripon's Govt. distinctly gave the opinion that Famine charges should be met by the Imperial exchequer - aided by any voluntary contributions. The papers of 1871 are well worth an attentive perusal, in connection with the present reference.

By. 24/4

How clearly be unpoli-
-tic to attempt a repl^t
- these important paper un-
-til we have had the full
- bearing of the matter again
- in the light of the controversy
- which is or are passing

I have read the
papers I think the
experience of the present
famine is very different
from the famine of 1871
I presume the middle
class in India are disposed
in 1871 (I think) to
the papers before me
the whole question should be
carefully examined by the
members of the
Dept of Public Works &
any opinion is the result
of the papers 7/4

before us. I wish the Prov. of I,
 whether is required, that
 notice be given the subject to
 be fully discussed, indica-
 tions of pending disaster
 had shown themselves &
 practically made the
 result of discussion so
 far as I had gone to in-
 completely to be worth sub-
 mitting. That this Prov. of
 course make the matter
 one of most serious con-
 sideration again: so soon
 as the result of the cala-
 mity this that the Pres-
 ding & passing can be
 fairly judged of - and that
 my concern that the Prov. of I
 be the wise with I can find
 judgment for the present
 Wm. C. C.

I came in the opinion
 that the present time does
 not seem a desirable one for
 calling his attention to this subject
 but I am free. I do not see
 much difference between the
 present time & that of 1871.
 Disposed of in 1871.

disposed of in 1871.
The question is simply how
best many extra ordinary means
be provided for meeting the order
of disaster? Shall the Commission
at large bear the distribution
burden or shall it be thrown
exceptionally to a greater or less
degree on the affected section?
2. 1870. expense 1871

[illegible]

are all & whose names
 there is I think considerable
 for they understand the idea of
 State help - as expressed in all the
 papers. The State heavily administers
 the public revenues & I think all
 have contributed in proportion
 as the contribution is equal - all
 have equal rights - donations
 are not expected to be levied
 for we the people pay no rates
 but we are the people for the State
 is not the people for the State
 of suffering - all are liable to
 suffer a share. All are
 affected more or less by a national
 affliction. It is the interest of
 all to aid in anything
 alleviating disaster - & the same
 short-sighted policy of throwing
 the whole burden on the State
 I for the time at least I hope
 will be over it, but necessarily
 result in increased national
 calamity. The national burden
 is for the State to bear & I think
 I think there is a
 believe if the "State" obligation
 were repudiated, it would result
 in a great organization for
 voluntary effort. I think the

Monthly report. I think the
affiliated localities could properly
be required to bear & explain all
the cost of publishing its form.
State releases in time of
need - not to be by requiring that

the actual value (not cost) of permanent improvements of purely local benefit. Exemptions from the "State" resources during seasons of disaster in view of existing distress - Mr. W. B. B. of the Madras Govt. has been the only person who has put away a few words on this subject.

His view is not correct. It is not a question of State resources, or construction of such works, or Railways, or anything but a question of natural improvement.

It is not a question of limited application, but in fact has practically applied in the present occasion.

Mr. B. B. I think the principle is not in question. I doubt its policy. I do not believe it is a satisfactory benefit to the "State", i.e. the Community as a whole. The benefit is probably too small to be a satisfactory remedy of a bad administration. It might possibly lead to a relaxation of the State obligation to save life. It approaches disaster -

Incidence of Famine Charges

N. 135-7/76

I think I should be told that the desire to assist the people in the Madras Govt. has been fully recognized. The scarcity commenced in April 13/4

This has nothing to do with our present famine. It will affect, perhaps, the incidence of the charges for it - but it is a paper of old date. Mr. Ellis had it with him, after Sir W. B. mounted on it; & returned it under the name, this day.

D.V. 9/3/7

Geo. Grace.

Send again Sir W. B. B. to the Madras Govt. Geo. Grace.

L.B. 13/4/77.

The Madras Govt. is not a weak production.

a.c. 11/4/77 & 14/4/77
C. B. B. 11/4/77 & 14/4/77

The Remission argument is fallacious as pointed out by Sir W. B. B.

D.G. from Government 15/4/77

438

Proceedings of the Board of Revenue Dated 3rd April 1876

Read Proceedings of the Madras Government Revenue Department dated 9th February 1876 No 174 forwarding for remarks letter from the Government of India, asking for views on the question as to the proper incidence of Charges incurred in providing for the requirements of the population of a district in a period of Drought.

Read also Proceedings of the Madras Government Revenue Department dated 6th March 1876 No 587 Communicating Reminders from the Government of India requesting to Expedite Submission of reply to their Communication on the incidence of Charges incurred in providing for the requirements of the population of a District in a period of Drought.

The foregoing orders relate to a Despatch from the Secretary of

of State regarding the recent scarcity in Bengal and the views of the Board on the question raised therein as to the proper incidence of the charges incurred in providing for the requirements of the population of a District in a period of drought were solicited.

2. The question now propounded appears to differ materially from that raised in 1870 when the Board were called upon to report on suggestions made by the Commissioners appointed to inquire into the famine in Bengal and Orissa in 1866 for raising by local taxation the funds required on such extraordinary occasions to afford relief to the sufferers. The Commissioners seem to have contemplated relieving Government from the outset of all charge, except in very extreme cases, by throwing on the distressed Province the burden of

G.O. dated
29 June 1870
No 966.

of providing for the poor from its own resources at the very time when those resources were at the lowest ebb. This suggestion was opposed by the District officers, Board and Government as cruel and impracticable. The present question appears rather to be how expenditure during famine and distress is to be treated; whether the recipients of the bounty are to be called upon to contribute in any measure after the distress has ceased, towards the repayment of sums which have been advanced on their behalf or whether the State should bear the whole cost of the relief afforded.

3. As to the general doctrine that the State must primarily assist to preserve life, and alleviate want in times of drought and famine, but that ultimately the burden should fall mainly on the people and locality relieved there will probably be little difference of opinion.

principle the details present considerable difficulty. Every remission of assessment is in some sense a sacrifice of general revenue on account of a local want, and strictly speaking the Exchequer should be recouped in due course for the temporary accommodation it has afforded, but to press the principle so far would clearly be objectionable. The Board think it will suffice to provide that money actually advanced by the State for relief works of whatever kind may in whole or in part be determined to be a proper charge against and recoverable from the District in which it is spent. It is however obvious that during the prevalence of drought even the most wealthy districts would find it difficult to make immediate provision to meet the demands which are certain to fall on them. It will doubtless be admitted that in such cases

This seems scarce correct. The demand is based on the fact that a loan of the kind produced by the land is not an accommodation but a loan. The right does not arise, there is no sacrifice & remission is some term - non-existence of a loan that has the expectation of an accommodation that shall be recouped.

the requisite funds must be advanced by Government. It should therefore be laid down, as a rule that whenever it may seem necessary to the Government to incur any extraordinary outlay with a view to the protection of the population of any given district from famine and severe distress, the funds necessary for the purpose shall be advanced from the Imperial Treasury as a loan to the District or Province in which such outlay is found to be requisite and that at the discretion of the Government in each case such sum may be recoverable by Law from the people of the District concerned. Although in some cases

such as the frequent recurrence
of drought in the same districts
it would be impossible or im-
-politic to carry out this prin-
-ciple in its integrity, the certainty
that all or the greater portion of
the advances would have to be
made good by the wealthier
classes of the District would give
them the strongest incentive to use
every restriction to ensure that these
advances were utilized in the most
economical manner, whilst the
co-operation and advice, which
their interest in the Superintendant
would induce them to afford
would from their local knowledge

X
be most valuable to the officers of
Government. The repayment should
be made as easy and gradual as
circumstances require, but the
knowledge that the outlay will
constitute a debt to be repaid
will tend to check extravagance.

In applying the principle
which the Board approve there
will be some difficulty in defining
exactly when the assistance given
should be absolute, and when
repayment should be demanded
whether the recovery should be
in full or in part only, and in
what proportions the charge
should be borne by Imperial and
Local Funds; the arrangements

for re-embodiment so as to
provide for its being effected without
injustice and oppression will also
require careful consideration. For
the present, the Board will confine
themselves, to indicating in outline
the kind of measure they would
propose.

6. Provision must be made by
an act for the grant of loans by
the State in periods of distress &
for their recovery at the discretion of
Government from the District or province
affected by taxation, the burden being
spread over a considerable number
of years. The simplest plan for the re-
covery of such a loan would be by a
special cess on the land, similar
to the existing land cess, and distributed

and by increased taxation for
the special purpose in Municipalities
and large towns. By this means all
Classes of the Community both in
town and country would be reached.
The rates should be fixed so as to
extinguish the loan without interest
in a period of from 15 to 30 years to be
fixed at the discretion of the local
Government and rules would have
to be provided for their due applica-
tionment. The control of the outlay
should rest with the Revenue officers
of Government and not with the local
Fund Boards; for although there
are certain advantages in entrusting
it to the latter, the action of such
bodies is necessarily slow whereas
in order effectually to meet and check
distress great promptitude of
action is required.

7. The recovery of such a do[?]nces
under proposed legislation would
probably be most conveniently ef-
fected through the Agency of the
Local Fund Boards and Municipalities
by an extension of the means for
raising revenue under the acts ap-
plicable to them respectively.

(True Extract)

To
The Secretary to Government
Revenue Department

W. L.
R.

9 March 1876 82-83
6 Dec 1875 537 mi
29 June 1870 5-966-

Resque 1876 100 pte
28/1357
31
Proceedings of the
Board of Education

March 3. April 1876
April 30
March 14: 500
the order

1876-1877 1436

Submitting to Govt

Some serious questions
with the Board of Education
of changes in the
proceeding the requirements
of the population of the
in a series of 1 thought

1876-1877 1436
1876-1877 1436
1876-1877 1436