CHAPTER - SIX.

THE TALE OF

THE TALUK BOARDS

(1920 - 1934)

Origin and Growth (1871 - 1920)

The Decade of Development (1920-1930)

The Era of Drift, Decline and Dissolution (1930-1934)

Abolition of the Taluk Boards (Arguments For and Against) in 1934.

Implications of the Abolition.

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TALE OF THE TALUK BOARDS: 1920 - 1934:

ORIGIN AND GROWTH: 1871-1920:

Not only were the old local self-governing institutions lost but even the traditional territorial divisions of the Mandalam into Valanadus, Nadus and Urs also blurred even before the advent of the British East India Company Administration.¹ Though the indigenous local government institutions like the Village Panchayats were recognised and even attempts were made to revive them under the British rule,² the rural local boards introduced, may, imposed by the foreigners were basically alien to the native traditions. Since they did not emerge out of the old local organisation the new institution could not have any appreciable impact in the form of revival of these old traditions.

Of the various Local Funds Acts passed in the Presidency during the latter half of the 19th Century,³ the Local Funds Act (VI) of 1871 created for the first time statutory local boards in rural areas.⁴ In pursuance of this Act the Madras Presidency was divided into 36 circles and a gradual extension of them was contemplated. The circles were not, however, constituted uniformly. For instance the revenue districts of Nellore, Kurnool, Trichinopoly, the Nilgiris and South Cannara each formed a single local
Fund Circle whereas the district of Bellary was divided into three circles and the remaining fifteen districts were divided into two circles each.\textsuperscript{5} Later, the Coimbatore district was divided into two circles.\textsuperscript{6} These Circle Boards were created for area less than a revenue district and as a matter of fact they were the prototype of Taluk Boards that were originally started and the District Boards came into existence later on.

The Government of India Resolutions clearly laid down that ordinarily the Taluk or Tahsil should form the jurisdiction of the primary boards. "The cardinal principle", a Resolution pointed out, "which is essential to the success of local self government in any shape is this that the jurisdiction of the Primary Boards must be so limited in areas as to ensure both local knowledge and local interests on the part of the members".\textsuperscript{7} The \textit{raison d'être} behind such a suggestion was the proximity of these institutions to the areas concerned. Lord Ripon (1880-84) visualised them primarily as an instrument of political and popular education.\textsuperscript{8}

\textbf{The Local Boards Act, 1894:} Following the Ripon Resolution (1882), the Sullivan Committee appointed by the Madras Government (June, 1882)\textsuperscript{9} recommended the formation of a Taluk Committee of fourteen members with two thirds of them elected as the middle tier of the three-tier structure of Local Self-Government. The recommendation
was incorporated in the *Local Boards Act, 1884* which pro-
vided for the formation of District Boards, Taluk Boards, and Union Panchayats with distinct statutory structures, finances, functions and powers. The Act came into force from 1st April, 1885 and within one year 65 Taluk boards were constituted any by 1895 their number increased to 86 with 1,141 members of whom 317 were officials and 824 non-
official persons. In reviewing the results of Local Fund Administration the Madras Government remarked with satis-
faction that "these results are, to a great extent, due to the exertion of the Taluk Boards and Union Panchayats which worked, on the whole, with considerable success and energy and has thus amply justified the action which called them into existence ... The Government review of the work done by local bodies in 1891-92 shows still greater progress. Thus, in an atmosphere of political liberalism a large number of non-officials participated in the process of local administration for the first time in the modern period and got the training in political and popular education so ambitiously adumbrated by the Father of Local Self-Government Movement, Lord Ripon.

The Act VI of 1900, which made only a few minor modifications to the Act of 1884, authorised the Government to appoint a non-official as the Chairman of the Taluk Board; throw open the meetings to the public; prescribed the strength of these boards; and stipulated the condition that
the Government should not remove a President or Vice-President or any member of a board without giving an opportunity to the concerned person to explain his position. In 1902 it was clarified by a ruling that the one third of the total members of the Taluk Board specified in the Act denoted the total proportion of official members appointed by nomination or by election. But in 1903 the order was reversed explaining that the limits prescribed in the Act applied only to nominated official members.

The question of retaining Taluk Boards was spiritedly debated when the Royal Commission on Decentralisation reviewed the entire system of Local Self-Government. There were two sets of opinion, mutually exclusive, one for the retention of Taluk Boards at the cost of District Boards and the other for the continuation of District Boards at the cost of Taluk Boards! The first school of thought was ably represented by S. Annaswami Aiyar and the second school by Mohamed Habibulla. The Commission, after hearing the divergent view points voiced by the witnesses, expressed itself in favour of the status quo. It, however, appreciated the distinct functions of the Taluk Boards and District Boards and noted that the former should "form an essential part of the scheme of Local Self-Government", though it would be politically unwise to invest them with the entire responsibility for local affairs. It, therefore, recommended the formation of "rural boards" at the sub-district level.
with independent resources, separate spheres of duties and large responsibility and bestowed the District Boards with coordinating and financial powers over the district as a whole. Thus, the Government of India Resolution and successive Commissions commended this type of sub-district local boards as the best form of rural administration.

A DECADE OF DEVELOPMENT: 1920-1930:

The Local Boards Act, 1920: The close of the year 1919 was signalised by the passing of the Reforms Act (the GOI Act, 1919). The year 1920-21 marked the close of one epoch and the commencement of another in the history of the Madras Legislative Council. For, the members of the Legislative Council as constituted by the Indian Councils Act of 1909 boded out of office on the 17th December, 1920, the date on which the provisions of the GOI Act, 1919, in so far as they related to the constitution of the Madras Legislative Council, were brought into force. One of the important Acts passed by the Dyarchy Legislature was the Madras Local Boards Act, 1920 which came into force on 1st April, 1921.

Distinct Status: The Act conferred on each category of local boards—District, Taluk and Union—as independent status and distinct powers, functions and funds. Not less than three-fourths of the members of the Taluk Board were to be elected unless the Government otherwise directed. The total number of members of a Taluk Board was subject
to a maximum of 24 and a minimum of 12. Three fourths of
the total number of members of Taluk Boards were to be
elected by the Tax-payers and the inhabitants of the Taluk
and the rest were to be appointed by the Presidents of the
District Boards. The qualifications of voters were con-
siderably lowered and women were no longer debarred from
voting or from contesting elections.

Development under Dyarchy: The First Justice
Ministry[18] had the honour of implementing the Madras Local
Boards Act, 1920. Local Self Government was one of the
important 'transferred' subjects under Dyarchy and the Chief
minister invariably held this prestigious portfolio through
out the Dyarchy period. The Justice Ministry, thus, got an
opportunity to give meaning and content to the Act and to
translate the much cherished objectives of Local Self-Govern-
ment into reality. The Justice Ministers were all political
liberals, enthusiastic supporters of Local Self Government
and well-versed in local administration.

When the First Justice Ministry assumed office there
were 119 Taluk Boards with the sanctioned strength of 1,808
members. The actual number at the end of the year was 1,605
of whom 264 were officials and 1,339 were non-officials. Of
the 455 seats open to election in the year, 420 were actually
filled and in the case of 207 where elections were contested,
47.8% of the registered voters came to the poll. In all,
1270 meetings were held. In three years the number of Taluk Boards increased to 126 with the sanctioned strength of 2,702 and the actual strength of 2,433, of whom 627 were nominated and 1,806 elected. The Presidents of 115 boards were non-officials elected by Taluk Boards concerned and out of the remaining ones all except two were non-officials.

In 1924, the Wynad Taluk Board was abolished and the area under its jurisdiction was placed directly under the Malabar District Board. Two Taluk Boards in the Kistar District were split up into five; thus the total number of Taluk Boards increased from 126 to 128. Next year one Taluk Board in each of the District Boards of Chitteer and Tanjore was divided into two; one Taluk Board in the Madura district was divided into three; while one Taluk Board in the Bellary district was abolished; and two Taluk Boards in the Malabar district were amalgamated respectively with two others of the same district with the result that the total number of Taluk Boards increased from 126 to 129.

In 1929, when Cheanglepat was divided into Cheanglepat and Madurantakam the total number of Taluk Boards increased to 130. When the Taluk Boards were reorganised consequent to the passing of the Madras Local Boards Amendment Act of 1930, their number swelled from 130 to 208! This phenomenal increase in the number of Taluk Boards posed unprecedented problems to the provincial Government.
Administrative Area: From the beginning the Justice Ministry was averse to the idea of making the Taluk Board co-terminous with the revenue taluk despite the Revolution of Lord Ripon, the recommendations of the Royal Commission on Decentralisation and the debates in the Legislative Council. The Ministry stuck to its stand on two grounds; first, paucity of a sufficiently large number of persons qualified to be elected to the revenue Taluk Boards and to preside over them; secondly, the constitution of large areas would give the electorate a wider field for the choice of their representatives and Presidents. However, pressure of public opinion obliged the Government to increase the number of Taluk Boards to 125 by 1922-23, most of which co-equal with revenue taluks.

Association of Non-Officials: In the middle of the 19th Century the association of non-officials with the working of rural local Self Government was cursory and casual but with the introduction of post-Ripon Local Boards Acts the policy of the Government acquired new dimension and direction. The reconstituted local boards under Dyarchy aimed at associating more and more local non-official luminaries with the delicate task of raising extra revenue as well as seeking their active assistance in the provision of best local services at minimum cost to the state exchequer.
In the initial period the rural local boards were made over the Indian control with great enthusiasm and expectation. The first non-official head of the Taluk Board was appointed as early as 1912. The power to hold elections for four of those posts was granted in 1917. By 1929 111 out of 125 Taluk Boards elected their non-official Presidents; and as regards the remaining ones all except one were presided over by non-officials. In 1929 all the 129 Taluk Boards were presided over by non-officials and in 125 boards the office of President was filled by election. Thus a decade of democratic development of Rural Local Self-Government freed the Taluk Boards from the clutches of bureaucracy and made them independent institutions of unprecedented importance in rural politics and administration.

Politics and Presidential Election. With the introduction of Dyarchy and subsequent inauguration of the Justice Ministry in the presidency the style of Politics in Local Government affairs assumed an entirely new dimension. Local self-Government served as a promising arena for the Justice Party to promote its party interests in general and the Local Boards Act a handy lever to perpetuate party patronage in particular. The Taluk Boards were empowered to elect their own Presidents subject to the condition that the Government might withhold this power wherever it considered it necessary. Unless the
Local Government (Madras Government) have by notification directed otherwise, every taluk Board should elect one of its members to be its President. In 1921 Panagal, the Chief Minister in charge of Local Self-Government portfolio, ordered that all Taluk Boards were to elect their own Presidents unless otherwise directed. After this order 48 Taluk Boards elected their Presidents for the first time. He made much use of the withholding power conferred by the Act to delay the election of Presidents of some of the Taluk Boards to suit his party's political convenience.

The Kurumkramad Taluk Board in Telicherry Division in Malabar District, for instance, was not given the power of electing its own President while all other Taluk Boards in the district had been given that power. The date for the reconstitution of Taluk Boards in the Guntur District was fixed as 1st April 1922 but postponed arbitrarily to 1st October, 1922 without giving any justification whatsoever for such an extension. T.A. Ramalingam Chettiar, an ardent Justicist when the first Justice Ministry was formed but disenchanted with the party later on, accused the Government for "trying to bring the local bodies back again under the control of the Government". In 1924 the Taluk Board of Devakottai, Rammnad District, was deprived of its right to elect its own President by trifurcating the Rammnad and Devakottai Taluk Boards into Rammnad, Sivaganga and Devakottai Taluk Boards. The Sivaganga and Devakottai Taluk Boards were reconstituted. As on 14 July, 1926, the following Taluk Boards had not been
granted the privilege of electing their Presidents.36

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<th>No.</th>
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<td>1.</td>
<td>Rajainpet</td>
<td>The Government considered that it is the best interest of the administration of these boards, the Presidents should be nominated by them.</td>
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<td>2.</td>
<td>Venkatagiri</td>
<td>These Taluk Boards had been newly formed in consequence of a redistribution of Taluk Board areas. The Government considered it necessary that the Presidents be nominated by them for the time being.</td>
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<td>3.</td>
<td>Perambalur</td>
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_Taluk Boards and Village Panchayats:_ At the beginning of the 1920s even the Presidents of District Boards relied more on the Taluk Boards to organise Panchayat Boards in the Villages. The Presidents of the Taluk Boards were considered to be effective instruments to promote the Panchayats. When the question of an appropriate agency, 'official or non official, to organise the Panchayats was discussed in the informal conference of the Presidents of District Boards and Chairmen of Municipal Councils in March, 1921 *some of the District Boards said that the Presidents of the Taluk Boards should be employed as the agency for organising the Panchayats. Orders were subsequently issued appointing a few of the Presidents of the Taluk Boards to organise the Panchayats in the areas within
the jurisdiction of the Boards". The honorary workers acquitted themselves creditably in discharging the onerous responsibility of organizing village panchayats.

**Government Committee, 1926.** In 1926 the Presidency Government appointed a Committee of twelve members for investigating the possibility of making the village panchayats the basis of local boards administration. The committee agreed at its first meeting itself, though tentatively, that Taluk Boards might be abolished, that the financial resources might be distributed between the District Boards and the Panchayat Boards and that the Union Boards might go out of existence. These proposals were circulated to certain collectors and District Boards for opinion and it was claimed by the Government that opinions were "almost unanimous" with regard to the question of the abolition of Taluk Boards. It may be noted that the Taluk Boards concerned were not consulted by the Committee before making this rather revolutionary recommendation. However, owing to the impending general elections, the matter was left over to be decided by the new Legislative Council.

**Dr. P. Subbarayan Ministry: 1926-1929. Era of Vacillation.**

"Economic Ministry". The Justice Party suffered a serious reverse in the 1926 December elections. This
was because the supporters of the party—the merchants, lawyers and non-Brahmins and even some of the so-called ministerialists and the estate-holders "deserted the sinking Justice ship in 1926". The political situation in the Presidency was in a state of flux. Many members of the Legislative Council either joined or supported the ruling party to petition for patronage or preferment; they would support any ministry whether composed by Justicites, Swarajists or Independents. The political morality was at the lowest ebb. "The M.L.C.s. ad a group were chiefly interested in gaining access to the ministerial ante-chambers, for only thus could they promote their own district, their own causes and their own career; they were less interested in other aspects of party affiliation. Since the Swaraj Party, the majority party in the Legislative Council, refused to form the ministry, Dr. P. Subbaroyan, "a dark horse in provincial politics" formed an Independent Ministry.

Dr. P. Subbaroyan was "known for his flexibility, vacillation and inconsistency" Krishnam Chari cautioned at the commencement of the Legislative session under the Independent Ministry that "politicians ought not to use local boards as jumping grounds for seats in the Legislative Council". J.A. Saldana described the Subbaroyan Ministry as "benami Ministry" and warned that "because the Justice Party had to commit so many jobberies that is no reason
why this Ministry should commit the same sins." The change in Ministry did not result in any change for good in Government policy, if any, as regards the Local Self-Government.

Proposals to Abolish Taluk Boards/District Boards:

Dr. P. Subbaroyan succeeded Raja of Panagal as Chief Minister and held the portfolio of Local Self Government from 1926 to 1930. He proposed in June 1927 that Taluk Boards should be abolished and thier duties should be entrusted to "subjects Committees" of the District Boards such as Finance Committee, Sanitary Committee, Public Works Committee etc. In that connection, the feasibility of abolishing the District Boards and retaining the Taluk Boards, appportioning the functions of the former between the Government and the Taluk Boards was also considered.

Draft Bill: In 1928 M. Gopalaswamy Ayyangar, the first Registrar-General of Panchayats and the then Inspector of Local Boards, "the Father of the revived Panchayats in the Province" drafted a Bill with a view to making village panchayats the Unit of Local Self Government, and the District Boards the next in the order of Local Self Government institutions, abolishing the Taluk Boards. The Bill was even referred to all local boards for remarks. The replies received showed that 8 Taluk Boards were in favour of the Bill, 12 District boards and 51 Taluk Boards were against it and the remain-
ing District and Taluk Boards had not offered their comments on the Bill as a whole. Those replies were placed before the local and Municipal Advisory Committee which met on 15 October, 1928.50 "... but for some reason it did not see the light of day".51 Dr. P.Subbaroyan, however, confessed on the floor of the Legislature that the "was not conversant with the working of the local bodies" and therefore "consulted some of the most prominent District Board Presidents of the time" and "felt that it was too drastic a step to take, especially when there was not enough Panchayats in the Presidency who would take care of the rural interests directly and that was the reason why that Bill had to be dropped".52

Conference of MLCS: In the same year (1928) Dr. P.Subbaroyan convened a conference of "certain members of Legislative Council for suggesting methods of Local Board reforms".53 The Conference met on 12 December, 1928 and the following days under the Chairmanship of the Chief Minister himself to consider various subjects that were placed before it regarding amendments to Local Boards and Village Panchayats Acts. Regarding Taluk Boards the conference came to the following conclusions:

There should be an intermediate body which would coordinate the work of all village Panchayats and such a coordinating body ought to be smaller than the Taluk Boards which controlled large areas. There should be threedistinct
types of local bodies in the district, viz., the Panchayats, the Taluk Boards or Union of Panchayats and the District Boards.

The conference also defined the functions of Taluk Boards as follows: Higher Elementary schools, Central Schools, Central Library, main lines of communication connecting villages (not of district importance, markets, minor railway, feeder roads, vaccination, rural dispensaries, important fairs and festivals, water supply, supervision of Panchayats etc.

The structure of Taluk Board was defined as follows: the strength of the board might be between 12 and 24; not more than one fourth of the members were to be elected by the panchayats from among themselves and the remaining three fourths were to be left to direct election; all those who paid tax either to their local board, or to the Government or municipality were to form the electorate; elections were to be held once in five years; and the means by which communal representation was to be secured was to be provided for by rules to be made by the local government and placed before the Legislative Council for approval.54

A draft Bill to amend the Madras Local Boards Act, 1920 with reference to these conclusions was under preparation.

Bill 13 of 1929: In 1929 the Subbaroyan Ministry introduced a new Bill (No. 13 of 1929) to amend to Local Boards
Acts, 1920, on 16th October. After detailed discussion the Bill was referred to a select Committee of 52 members. The Bill proposed an alteration of the name of Taluk Boards into Circle Boards and left it to the discretion of the Provincial Government to determine the areas for which the Circle Boards were to be constituted. The Bill was, therefore, basically opposed to the previous one. It's main provisions were "quite new and fundamentally different" for it envisaged the abolition of the Taluk Boards and the institution of numerous other bodies with smaller areas in their stead! The bill thus sought to "alter the very fundamentals of administration of Local Self Government in this Province". True, the majority of the members of the Legislative Council were anxious to see that some sort of reform was introduced in the administration of local bodies but they were surprised at the innovation of the smaller Circle Boards. A.P. Patro, the Justice stalwart, blamed that "the Government have done wrong in going back upon what was considered to be the fundamental principles laid down for the guidance of the country by the Decentralisation Commission and by the discussion held in 1920". P.V. Venkatapathi Raja considered the Bill as nothing more than "tinkering with a provision here and with a provision there".

In Defence of Smaller Boards: Dr. P. Subbarayan considered Taluk Boards as "a fifth wheel in the coach" of rural Local Self-Government. He was anxious to introduce
sweeping changes at a time when his ministry's term was coming to a close. The Minister ostensibly shifted his stand from a bigger to a smaller intermediary local body guided more by expediency and extraneous considerations than by a firm policy based on sound principles. D. Narayana Raja doubted whether "his remarks on the Amending Bill of 1928 are correct or the remarks on the present Bill are correct". Venkataratnam Ayyangar opined that "from the very beginning the Chief Minister has been dead against the existence of the Taluk Boards; perhaps he is now satisfied by changing the names of the Taluk Boards into the Circle Boards, which will have all the powers of mischief it has at present. Why should we change the name of the Taluk Board which has become very popular and which is well known for a long time past?" Dr. P. Subbarayan himself was not clear. He explained that "... we are not committed to these Circle Boards being small. If the Select Committee agree that the Circle Boards ought to manage a larger area than is provided for under the Bill, that change might be made, because I do not think this is a matter of principle, though I feel that the smaller boards will be an advantage especially to villages where village Panchayats are not easy to be started at present".

**Circle Boards to Replace Taluk Boards:** However the Taluk Boards were sought to be abolished on the ground that only few of them were financially in a position to develop and improve the public services for which they were
responsible while in the case of many they were unable to maintain their establishment, to maintain their accounts properly and to run the administration satisfactorily. But then, will the splitting of the existing Taluk Boards into Circle Boards solve the problem? The creation of smaller boards would only add to the cost of administration and aggravate the financial difficulties of these institutions. Already the District Boards and Taluk Boards could not bestow sufficient attention on their work for want of funds and the addition of more boards would only increase the cost of local administration in the District. "I am afraid that the little money that is realised by the imposition of additional cess would be consumed by these additional bodies." Further, the proposed Circle Boards would be in no way different from the Taluk Boards except in nomenclature and restricted jurisdiction. The mere new divisions of functions of these bodies would not in any way be an improvement. It was therefore suggested that the experiment of creating Circle Boards could be tried in one or two districts and await the results of such an experiment before making further changes which would affect the entire Presidency.

Opposition to Circle Boards: Besides increasing the cost of local administration the creation of a plethora of local boards would lead only to confusion. There were 97 Taluk Boards in 1919-20 and that number rose to 125 in 1925-26
as a result of splitting of the existing boards. Within a
decade since the passing of the Act of 1920, there was an
increase of 30 Taluk Boards. Under the new proposal even
if one Circle Board was constituted for a Circle or taluk
there would be 7000 to 800 Circle Boards. This would involve
in addition to an enormous additional expenditure, multiplica-
tion of machinery and the problem of finding competent
presidents.

The proposal to split the Taluk Boards into Circle
Boards was overambitious and impractical. For, Taluk
Boards were not constituted for all the revenue taluks.
In Bellary, for instances, there were 9 taluks but only 4
Taluk Boards.\textsuperscript{69} If Panchayats were constituted for every
village then the work load of the Taluk Boards would be
considerably reduced and as such the tendency to make use
of the permissive provision in the Bill and create too many
Circle Boards "with consequences one would not be able to
visualise at present" should be deprecated. "One Taluk
Board for a taluk is quite sufficient for supervising and
coordinating the activities of several Panchayats".\textsuperscript{70}

It was argued that the creation of a large number
of Circle Boards would multiply petty jealousies and dis-
putes in the locality. Already there had been misdeeds and
mismanagements in Taluk Board elections.\textsuperscript{71} The circle
Boards would be "no letter or no worse than the present
Taluk Boards .... to entrust to such an authority the
village Panchayats is absolutely objectionable and at the same time indicates a total want of understanding of the scope of the Panchayat Bill.\textsuperscript{72}

\textbf{Select Committee Recommendations:} The Bill No.13 of 1929 to amend the Madras Local Boards Act of 1920 was considered by the Select Committee of 52 members.\textsuperscript{73} The Select Committee headed by C.V.S. Narasimma Raja bestowed careful attention on the proposal to abolish the Taluk Boards and found that the change of the name of Taluk Boards into Circle Boards was "unnecessary" and that the splitting up of revenue taluks for purposes of local administration was "undesirable"; it favoured the idea of having a Taluk Board for every revenue taluk.\textsuperscript{74} Though the Select Committee had given power to Government to group together two or more revenue taluks and constitute a single Taluk Board, it withheld the power to sub-divide revenue taluks and form a Taluk Board for each of these sub-divisions. "The one power is as essential as the other having regard to the fact that many revenue taluks, especially in Zamin-dari tracts covered vast areas while others in densely populated areas contained an unmanageably large number of inhabitants".\textsuperscript{75}

Presenting the Report of the Select Committee in the Legislative Council on 28 Jan. 1930, Dr. P. Subbarayan moved that the Government by notification a) sub-divide a
revenue taluk and declare that each of sub sub-division shall constitute a taluk for the purposes of the Act, of 2) group together two or more neighbouring revenue taluks in the same district and declare that such group shall constitute a taluk for the purpose of the Act. Defending the amendment the minister argued that certain taluks had been deriving large revenue but found it difficult to manage numerous Panchayats under them, and boards with smaller area would be better able to manage them. "This is the only reason why I commend this motion". The Ministry which considered smaller Boards wasteful, uneconomical and inefficient in 1928 had now taken a clear 180° turn and defended them as useful, economical and efficient! In other wards, Sub-barayan Ministry, instead of abolishing Taluk Boards, decided to bifurcate them into smaller ones.

The Amending Act - 1930: The Amending Act, 1930 provided for the constitution of Taluk Boards for each revenue taluk. The principle behind the Act was to ensure that the units which dealt with self-government were, as far as possible, local institutions having control over the local areas and therefore being in a position to come into close contact with the villagers in the local area more easily and more often than a District Board could do. Another factor involved was the avoidance of multiple Taluk Boards. The system of multiple Taluk Boards invariably worked to the detriment of component taluks which were not equally represented,
not having a Godfather in the President of the Village Panchayat. The Rajamundry Taluk Board, for example, suffered all the evils of a multiple Taluk Board. It consisted of three taluks, viz., Rajamundry, Amalapuram and Razole. Two of these three boards had rich deltaic areas and the third was a very dry area, but which was the head quarter of the Taluk. The result was that most of the funds was utilised for the dry taluk to which the President invariably belonged and which had a majority on its side. This lop sided allocation of local resources was disliked by the other two taluks. It was with a view to avoid this kind of conflict of interests between taluk and taluk and to see that the responsibility of administering a particular area within their resources should be in its own hands, that the amendment Act was passed.77

Anticipating the opposition charge of political motive behind the move Dr. P. Subbarayan assured the House that the new boards would not be used for political purposes as under the provisions of the Act there was no power left to Government to nominate persons to the reconstituted Taluk Boards.78 But the opposition feared that this provision might be used for party purposes. It was alleged that the Act was amended in order to oblige the vested interests by the European members of the Legislative Council. They desired to have Anamalais, a Panchayat area, constituted into a separate Taluk Board with an eye on the financial implications
involved in that. The amendment was viewed as "rather a dangerous innovation in this Act in order to satisfy a peculiar need of the European Community in the Single area of Annamalais ... under the cover of meeting the European demand the Government are making a dangerous change, which may be fraught with disastrous results." However, the Act was considered as "a great advance upon the existing Local Boards and Municipal Acts" and "will mark an era of success and will be a landmark in the history of the present Council."  

ERA OF DRIFT DECLINE AND DISSOLUTION: 1930-1934:

It was noted earlier that though two of the independent Ministers resigned the Independent Ministry of Dr. P. Subbaroyan survived with the full support of the Justice Party! But then bitter battle had to be waged to select a successor to Raja of Panagal. Panagal's old lieutenant, B. Muniswami Naidu was chosen as a compromise candidate out of nine candidates for the party leadership. After the 1930 elections to the Legislative Council, B. Muniswami Naidu and Dr. P. Subbaroyan competed for the chief Ministership. In this grim contest involving indecent horse-trading B.Muniswamy Naidu won and he became chief Minister. The installation of a weak Muniswamy Ministry, which coincided with the decline and disintegration of the Justice Party, inaugurated an era of drift and decline of rural Local Self Government in the Presidency.
After two years B. Muniswamy Naidu resigned and the Raja of Bobbili succeeded him as Chief Minister. His was no more successful than that of Muniswamy Ministry. The decline of the Justisites in the 1930s reflected well in the failure of the third and fourth Justice Ministries to pass any important legislation. It was during the tenure of Bobbili Ministry that all the Taluk Boards were dissolved.

Appointment of Special Officer, 1932: Nothing significant had happened during the two year term of Muniswamy Ministry in so far as the rural Local Self Government was concerned except the appointment of a Special Officer to examine the financial position of the local boards. In pursuance of the policy laid down in the new amendment Act, the Government bifurcated most of the Taluk Boards even in cases where it was clearly proved that they would not be financially viable. The number of Taluk Boards increased from 129 to 220. But the expansion of Taluk Boards was not followed by any increase in income of the local boards. On the other hand, the Motor Vehicles Act of 1931 which provincialised the Motor Vehicles tax and abolished tolls levied by the District Boards, steadily deprived them of a major source on income. After the first year of working of this Act it was found that the original calculations were based on wrong presumptions. The phenomenal increase in the number
of Taluk Boards and village Panchayats led to a steep decline in their individual share of certain common resources. The financial breakdown was short-circuited during the first year by meeting the huge deficits in the budgets from a) diversion from earmarked and special funds on the railway cess account and the Village Development Fund account; and b) cutting down provisions during the current year for road maintenance. These drastic measures can be applied only once and cannot be repeated. In the result it was found that local bodies have lost altogether not less than one third of their annual income. The starting of the steep financial decline led to the appointment of the Special Officer in 1952.

Mr. Sivaramasethu Pillai was appointed special Officer with the twin objectives of 1) examining and suggesting ways and means to stabilise the financial position of local boards; and 2) making proposals for the reallocation of resources among reconstituted Taluk Boards. In his Report dated 5 Jan. 1953, the Special Officer identified three areas where financial difficulties arose due to serious fall in receipts, viz., 1) Land Cess; 2) Tolls; and 3) Bus Licence Fees. District Boards had lost a part of the land cess income by the formation of the Village Development Fund to which one sixth of the land cess collected was diverted under the amendment Act, 1950. Apart from this, there had been a fall in the land
cess collections made by Government on behalf of local bodies owing to heavy fall in the rental value of agriculture lands. The abolition of the tolls as a result of the passing of the Madras Motor Vehicles Act deprived local bodies of 50% of their income under this head. The receipt under Bus Licence Fees were seriously affected by the financial depression as well as the greatly increased taxation under the new Act coupled with the necessity to pay the tax in lump sum every quarter instead of in dribblets as in the days of old. 90

The Special Officer recommended the re-imposition of tolls and the improvement of income from remunerative avenues. The economy measures suggested by him were: 1) the strength in the clerical staff in the offices under the District Board might be reduced; 2) the scales of pay might be made as uniform as possible among the District Boards and varieties in pay-scales in the same office to be reduced; 3) road development programmes might be watched and a Road Board formed; 4) the need for the number of schools under each District Board might be examined; and 5) the practicality of transferring the health services to Government might be investigated. 91 No specific recommendations regarding Taluk Boards were made because just when the Special Officer was about to enter into the investigation of the financial condition of Taluk Boards he was not allowed to complete his task by the Bobbili Ministry. 92
Bobbili Ministry: Raja of Bobbili formed the Fourth Justice Ministry on 5 November, 1952. He made the position of his Ministry vis-a-vis rural Local Self Government clear when he informed the Legislative Council that 1) there was no proposal for re- amalgamation of taluks as they originally were before their bifurcation; 2) that no further bifurcation was considered desirable in view of the fact that most of the Taluk Boards which had been bifurcated were not financially self-supporting; and 3) that it was not possible to think of far-reaching changes without giving it a trial. Though the Government were aware that by the multiplication of the Taluk Boards the difficulties of the financial situation were becoming aggravated "the Government have however no reason to suppose that any considerable decline in efficiency has taken place as a result of the bifurcation". 93

The Bobbili Ministry thought it too early to consider whether any fresh legislation would be necessary to reorganise Local Self-Government. It had no proposal to appoint an officer to investigate into the question of the steps to be taken to meet the situation created by the unsatisfactory finances of many of the Taluk Boards, nor had it any idea of appointing an assistant to the Inspector of "local Boards to help him to conduct an enquiry into the question at all. The Government was neither in a position to help the Taluk Boards financially nor placed any proposal before the Taluk Boards to enable them to carry
on their normal work. However, in July 1953 a Special Staff was commissioned to examine the financial position of the Taluk Boards and District Boards. A Press Communique based on the data collected by the Special staff explaining the aims and objects of the Tatal Bill (No. 2 of 1954) to amend the Madras Local Boards Act, 1920 and the Madras Elementary Education Act, 1920, was issued on 6 January 1954. The Bill proposed the abolition of Taluk Boards.

**ABOLITION OF TALUK BOARDS, 1954** Arguments for: Secretary’s note: The Chief Minister Raja of Bobbili “purposed that all Taluk Boards should be abolished” and accordingly Mr. K. Coram Smith, I.C.S., Secretary to Government prepared a detailed note dated 2 December 1953. “The object of the note is to find a solution for the present financial difficulties of the local bodies. The situation calls for immediate action if we are to avoid a breakdown of Local Self Government”. The Government Secretary made out a cogent case for the abolition of Taluk Boards as “a solution for the present financial difficulties of the local bodies.” He concluded his note with these ominous words: “the position ... became very unsatisfactory and a drastic remedy is imperatively necessary if the boards are to be saved from a complete breakdown” and proposed (a) the abolition of Taluk Boards; b) abolition of village Development Fund; and c) splitting up of District Boards wherever this course was found possible and necessary.
prepared on the basis of the note by the Government Secretary proposed to abolish the Taluk Boards and transfer all their functions to the District Boards except taluk libraries in Panchayat areas which were to be transferred to Panchayats. Several reasons were attributed for the abolition of Taluk Boards.

The Taluk Boards were facing a financial crisis. The post-1930 local boards legislation adversely affected the financial position of the Taluk Boards. Prior to the Amendment Act of 1930, an obligatory land cess of one anna in a rupee on the annual rental value of lands was levied of which one half was credited to the District Boards and the other half to Taluk Boards. In addition, an optional cess of not more than three paise for District Board purposes and a similar amount for the Taluk Board purposes could be levied if the boards so desired. But the Madras Local Boards Amendment Act, 1930 introduced several changes affecting the constitution and finances of District and Taluk Boards. It fixed a compulsory rate of one anna and six paise, the proceeds being shared as follows: 1) District Boards—six paise; 2) Taluk Boards—six paise; 3) Village Development Fund—three paise; and 4) Panchayats in panchayat areas and Taluk Boards in non-panchayat areas three paise. In other words, the compulsory land Cess was distributed among the District boards, Taluk Boards, village
Development Fund and Village Panchayats and Taluk Boards in non-panchayat areas in the ratio of 2:2:1:1. This reallocation of resources deeply disturbed the financial position of local Boards.

Most of the Taluk Boards were levying an optional cess at varying rates. In the year 1930-31 most of the Taluk Boards were levying this cess as follows:

<table>
<thead>
<tr>
<th>No. of Taluk Boards in 1930-1931</th>
<th>No. of Taluk Boards as recently constituted out of the Taluk Boards mentioned in Col.(1)</th>
<th>Rate of optional cess levied in 1930-1931.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>20</td>
<td>28</td>
<td>Nil</td>
</tr>
<tr>
<td>5</td>
<td>11</td>
<td>1 Pice.</td>
</tr>
<tr>
<td>8</td>
<td>12</td>
<td>½ Pice.</td>
</tr>
<tr>
<td>7</td>
<td>17</td>
<td>2 Pice.</td>
</tr>
<tr>
<td>90</td>
<td>140</td>
<td>3 Pice.</td>
</tr>
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<td>---</td>
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</tr>
<tr>
<td>130</td>
<td>208</td>
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In lieu of this the optional cess were credited with the proceeds of three pices levied in non-panchayat areas. Although the total increase of all Taluk Boards under this head had not decreased, individual boards which were getting the full three pices optional cess had suffered a loss. Under the old arrangement Taluk boards
could have obtained a maximum amount of 16 lakhs from the optimal cess, whereas they got only 11 lakhs now and even this would gradually be transferred to Panchayat Boards as more and more Panchayats came into existence. Thus a large number of Taluk Boards had suffered an immediate loss and as a whole stood to lose a potential income of 16 lakhs rupees as a result of the revised arrangements. 99

An indiscriminate increase in the number of Taluk Boards made their financial position precarious. Prior to the Amendment Act of 1930 there were only 130 Taluk Boards or roughly one board for each revenue division. Since a Taluk Board could be created for each revenue taluk under the Act of 1930 more number of Taluk Boards were created and their number swelled from 130 to 208 with a corresponding increase under establishment, travelling allowance and contingencies. This much room growth of Taluk Boards had had a further adverse effect upon the finances of Taluk Boards. 100

The majority of the Taluk Boards were not self-supporting. On the 208 boards 90 had recurring deficits and another 36 were on the borderline. The total deficit was 2.79 lakhs. "Although this is not a formidable figure, there is no possibility of overcoming this deficit", since their sources of income were inelastic. 101 It was feared that the deficit would accumulate from year to year and more Taluk Boards would show deficit in budgets.
as their resources would decrease with the increase in
the number of Panchayats. Already a number of Taluk Bear s
were not in a position to pay the salaries of their staff.
Thus a majority of them, viz., 129 out of 208, were "bank-
rup ts" and a fair number of the remainder had balanced
budgets only on paper:¹⁰² In 1930-31 out of 130 Taluk
Boards 46 of them were unable to balance their budgets.
"Owing to the allocation of specific resources of revenues
to Panchayats there is no doubt that the majority of the
old Taluk Bear s would have large deficits by now if the
status quo had been left undisturbed."¹⁰³ Following the
Special Officer's Report (1932) drastic retrenchment was
carried out and still there had been a further deteriora-
tion in the financial position of local boards. Diversion
and earmarking of funds such as village Development Fund
and the railway cess accumulations were permitted in order
to balance the budgets in the hope that normal conditions
would be restored. But the expectation was believed because
of rapid deterioration of the financial position of
the Taluk Boards.¹⁰⁴

The abolition of Taluk Boards would improve the
financial position of District Boards. Consequent on the
dissolution of Taluk Boards the District Boards would get
all the receipts of the Taluk Boards within its area, though
the profession tax levied in non-Panchayat area, which was
already dwindling, was likely to be given up owing to diffi-
culty of collection. The Local Self-Government Department estimated the saving under the head 'management' as Rs.12.67 lakhs. But the Government Secretary estimated that the District Boards would obtain a net gain of over Rs.11 lakhs on account of the abolition of Taluk Boards. "It was hoped that on the abolition of Taluk Boards, there would be no District Boards working at a deficit and more of them would have very satisfactory surplus".106

It was emphasised that the abolition of Taluk Boards would facilitate the development of Village Panchayats. It was generally agreed that the Village Panchayats should be developed as the units of Local Self-Government. The Taluk Boards which were expected to encourage the development of Panchayats and supervise them failed to do so since in actual practice the interests of both appeared to be diametrically opposed to each other. Further, with the increase in the number of Panchayats, the income as well as the sphere of activity of the Taluk Boards were diminishing. "Owing to the conflict of interest recent experience has shown that the present system has not been conducive to the healthy development of village Panchayats owing to lack of interest in the supervising authority".107 It was, therefore, concluded that the abolition of Taluk Boards was likely "to give an incentive to the development of village Panchayats and thus help to save local boards generally from a financial breakdown".108
It was pointed out that the duties and functions of the District Boards, Taluk Boards and village Panchayats were "similar in many respects and overlap in certain others .... by this multiplicity of authorities and divided responsibility there is no system of uniformity in matter of these various public services and the result has been much avoidable waste of public funds". Explaining the object of the amending Bill Raja of Bobbili said that "there is no service rendered by these intermediate bodies which cannot be performed either by District boards or Panchayats. Not only is this duplication of this agency wasteful but a stage has been reached when the Taluk Board has outlived its usefulness".

It was contended that centralisation of services would lead to greater economy and efficiency. Contrary to the concept of decentralisation of powers, it was maintained that the administration of services, such as medical relief, elementary education etc. if taken over by District Boards, would improve them by reason of the pooling of the resources and centralised control by a better qualified staff. In a characteristic bureaucratic fashion Mr. E. Gurney Smith the Government Secretary, asserted that "If one authority is made solely responsible for one or more of these public services, I am sure it would result in greater efficiency and economy." Such a step would confer more powers to Panchayats and afford them greater opportunities to cater
to the wants of the people and would allow the Panchayats and District Boards to function more satisfactorily and usefully. 112

The example of other Provinces which had abolished the middle tier in the three tier structure of rural Local Self-Government was cited as a healthy precedent to be followed by the Madras Presidency. In the united Provinces there was a two tier set up consisting of District Boards and local boards smaller in size than the revenue districts. In Bombay, the Reorganisation Committee had recommended the abolition of Taluk Boards in order to encourage the growth of Panchayats and to place the District Boards on sound financial footing. In Mysore, which was considered to be a model State, Taluk Boards had been abolished. 113

A Drastic Step: The abolition of the Taluk Boards was indeed a very drastic change that was introduced in the structure of rural local self-government in the Madras State. The minister who was keeping an open mind regarding the continuance of the Taluk Boards in 1933 suddenly found out that they "really outlined their usefulness" in 1934! Winding up the discussion on the amending Bill, the Chief Minister, Raja of Bebbili, concluded: "In fact, any minister who feels that he is going to have political advantage by carrying a measure against vested interests would be foolish indeed. It is only after coming face to face with a crisis that I have decided to bring forward this measure, which he
Doubt introduces revolutionary changes in the structure of Local Self-Government ... history will show ... that this is one of the achievements of the Justice Party ...\(^{114}\) was the Minister wise in taking this momentous decision? Was the measure really revolutionary? Did history prove that the decision to do away with the five decade old Taluk Boards one of the achievements of the Justice Party?

**ABOLITION OF TALUK BOARDS: 1934: ARGUMENTS AGAINST:**

The amending Bill No.2 of 1934 was hotly debated in the Legislative Council. It drew the encomium from its supporters as it evoked condemnation from the opposition. W.K.M.Langley representing the European community in the House, for instance, defended the measure as "beneficial to local institutions in the Presidency than probably any other measure in connection with local self-government administration that has been introduced during the life of the present Ministry."\(^{115}\) But the opposition cautioned the Government to hasten slowly.

Two important amendments were moved respectively by Sani Venukatchalam Chetti and Basheer Ahmed Sayeed 1) to defer the consideration of the Bill pending a report of an enquiry committee already appointed to study the conditions of the local boards and to make recommendations to improve them so as to place the boards, on a sound footing; and 2) to circulate the Bill for eliciting public opinion and to
place them before the House with the remarks of the Government thereon. Both the motions were, however, rejected by the House and the Bill was referred to the Select Committee of 42 members. Thereupon two more amendments were moved respectively by Simhachalam Pantula and Dr. P. Subbaroyan 1) for reamalgamating the recently constituted Taluk Boards and decreasing the number of newly constituted village Panchayats; and 2) to consider the desirability of retaining intermediary boards in some form but with no better result.

There was a strong feeling that a measure proposed to dispense with age-long institutions like the Taluk Boards should have been kept before the public for discussion for a period longer than three months. It was but natural that the decision of the Government came as a "rude shock" to the presidents, members and employees of the Taluk Boards which were threatened with extinction. Even though the Taluk boards were to be immediately affected by this decision primarily and only secondarily the District Boards and Village Panchayats; still the former had not been given an opportunity to explain what exactly their position and reactions were. The basis for this grievance was that the local boards concerned were not given sufficient time to justify their existence nor were they given timely warning to cut down unnecessary expenses and balance their budgets nor were they allowed to judge the effects of the working of the amendment Act of 1930 since the newly consti-
tuted boards in accordance with the new Act had been hardly in existence for fifteen months. It was hoped that "many Taluk Boards would have set their house in order if they were warned in time".120

Deeply disturbed by the decision of the Government several Taluk Boards passed resolutions protesting against the hasty move of the Government to abolish the Taluk Boards. These resolutions described the measure variously as 'a dangerous step', 'unsound', 'a most hasty legislation', 'not justifiable', 'more retrograde and destructive than constructive', 'likely to hamper the growth of the self-governing institution', 'open to grave doubt', 'not conducive to the development of Local Self Government' etc. etc.121

Besides protesting against the proposed move of the Government, some of these resolutions made many positive suggestions and they may be summarised as follows: 1) the newly constituted Taluk Board should be given a fair trial before they were abolished; 2) the splitted Taluk Boards should be reamalgamated; 3) Divisional Boards for each revenue division might be constituted; 4) such of those Taluk Boards as were in deficit might be abolished; 5) an Enquiry Committee might be appointed to go into the actual working of the local boards; 6) the Village Development Fund might be abolished and the three piecs cess should be credited to Taluk Boards; 7) tolls should be revived; 8) Taluk Boards should not be abolished until Panchayats were formed in all villages;
9) District Boards, instead of Taluk Boards, should be abolished; 10) the three pie cess credited to Panchayats should be transferred to Taluk Boards; 11) the surplus funds collected as funds for village development might rightly be distributed among the Taluk Boards to augment their funds and enable them to carry out more effectively the purposes for which these funds were intended since the Taluk Boards were expected to lead guardian's support to the village Panchayats; and 12) to leave the Taluk Boards 'to cut their coats according to the cloth' by just and careful administration and proper budgeting thereby maintaining themselves without looking to outside help.122

The District Educational Council and District Secondary Education Board, Amalapur, pointed out in their resolutions that "the transfer of Schools from the Taluk Boards to the District Board will tend only to the perpetuation of the present evils and will not contribute to their effective management ... what was not possible for a Taluk Board within its limited sphere of action will never be possible for a District Board with its vast jurisdiction and its secondary schools".123

The Government decision to wind up the middle tier of rural local self-government was viewed by the opposition as a party measure with political motive behind it. Sani Venkatachalam Chetty, described by Raja of Bobbili as "a destructive critic",124 alleged that those who were at one
time or another in local boards got their training were
and had began to occupy high places in public life; no sooner
than did they reach the highest rung of the ladder they
had taken the earliest opportunity to decry the lower rungs
of the ladder. The Justice Government never acted irres-
pective of party or political interests. It was widely known
that local self Governing institutions had been used as the
basis of election operations. The local boards had been
reduced to such straights because of the interference from
the ruling party. "If only the party Government and the
parties had allowed these self-governing institutions to
remain without being touched by party politics they would
have certainly acquitted themselves more creditably and
more honourably than they are able to do .... future his-
torians will record whether this legislation brought in the
millennium the Minister and some of his supporters had in
view". 

Raja K Rallikote deplored the tendency among
the Dyarchy Ministers that each one in charge of the port-
folio of Local Self Government was anxious to have to his
credit a Local Boards Amendment Act as a feather in his
cap. ".... it seems an irony of fate that, while His
Majesty's Government and those great statesmen in England
are busy now trying to evolve a scheme whereby more power
and responsibility will be transferred to our countrymen,
we here are trying to curtail and restrict the liberty and
activities of local institutions".
The Government had taken the abolition of Taluk Boards for granted. Even before the Bill was passed into an Act the Government had announced that "a certain gentleman" belonging to the Legislative Council had been appointed as an Inspecting Officer with regard to the reconstitution of local boards consequent on the abolition of Taluk Boards. 127 At the District level, even as the Bill was being discussed some of the District Board members maneuvered to make use of the enabling provision of the Bill, according to which the then existing Taluk Board Presidents would become members of District Board to strengthen their party interest. Some of the Taluk Board Presidents who were also District Board members attempted to resign their Presidentship with a view to get their own partymen elected as President during the remaining period of the existence of the Taluk Boards so that the voting strength of their parties might be increased to their advantage. By this political ingenuity, those who would resign their presidency would retain their seats on the District Board as they were already members and those who would get elected as Presidents before the new Act came into force would become District Board members by virtue of the Act!

The Revenue Divisional Officers of Tirukkoyilur in his D.O.Letter to Collector of South Arcot District dated 6 February, 1934 brought to the notice of the authorities
that the Presidents Tirukkoyillur and Kallakurichi Taluk Boards had been resorting to this "new device". The Collector Rao Bahadur K.C. Manadevan forwarded the same to Local Self Government Department on 10 February 1934. In its reply to his dated 13 February 1934 the Government clarified that the provision in the draft Bill was to the effect that only Presidents of Taluk Boards holding office on 1 February and those who were not already members of the District Board would obtain seats on the same under the transitory provisions of the amending Bill. The Government felt that this arrangement would "suffice to meet the situation created by the ingenuity of some Presidents."128

Raja of Bobbili never respected the report of the Special Officer appointed by the Munsamy Ministry to look into the financial condition of the local bodies. The Minister considered the recommendations of the Special Officer as "mere palliatives and not calculated to be of any permanent benefit to the local bodies".129 In fact the Special Officer was not allowed to complete his task by the Bobbili Ministry. "Government require me", noted the Special Officer in his Report, "to make proposals for reconstructing Taluk Boards. Owing to various causes several Taluk Boards have not been constituted by Government in the period of my special duty ... I am told I need not visit the concerned Taluk Boards to discuss and settle the reallocation of the resources to District Boards".130 This was because of the
obvious reason that even before the Special Officer's work was completed the Government had made up their mind to abolish the Taluk Boards and transfer their resources to District Boards. The Special Officer did not recommend abolition of Taluk Boards as a remedy to the financial malady of the local boards. On the other hand he suggested that the splitting up of Taluk Boards should not be carried too far, that tolls on non-motor vehicles should be reimposed and that the staff and their scale of pay in several Taluk boards should be streamlined. Though Raja of Bobbili assured the House that "various alternatives were being examined as to whether it would be possible to introduce any measures to stabilise the financial position of local bodies" no effort was made either to reimpose tolls on non-motor vehicles or to geod the Taluk Boards to effect retrenchment in expenditure, Bobbili ministry had not paid any heed to most of the recommendations of the Special Officer.

The financial breakdown of the Taluk Boards was brought about by the wrong policy of the Government. After the passing of the Local Boards Amendment Act, 1930, the Government in haste proceeded with the formation of a Taluk Board for every revenue taluk with the inevitable consequence of additional expenditure to the state exchequer. That Act was fathered by Dr. P. Subbarayan and the Minister who was responsible for its passing was B. Mazisamy Naidu. Therefore, the Justice Party was morally responsible for passing that Act. At that
time the thinking of the Justice Party was that constituting smaller boards for smaller areas would be conducive to concentrate the attention of the local people on their needs and requirements. But now after four years Raja of Bobbili belonging to the same party was going back from the commitment of his party and by going back he was doing a great disservice to the cause of rural local self-Government in the Presidency. Without understanding the consequences of the hastily formed Taluk Boards for each revenue taluk the Government proceeded with the scheme "for reasons of their own" and then within a year of the constitution of those boards it declared that Taluk Boards had become a failure on account of their constitution. In short, the Government by their ill-advised and misguided action brought about the financial crisis in the local boards and instead of retracing their steps and rectifying the mistakes they committed to restore the status quo ante and to reinforce the financial strength of the local bodies, they chose the short-cut drastic remedy of dissolving all the Taluk Boards at one stroke!

The financial fix in which the local boards, particularly the Taluk Boards, found themselves was the cumulative result of the wrong policy pursued by the several successive ministers for the Local Self-Government. Three major causes could be identified for the rather deplorable state of affairs. First, the sins of commissions and commissions
of the local bodies. That is, several local boards were reckless in the matter of expenditure. Their staff were inordinately and disproportionately large as compared to their requirements and "their retinue of menial staff reminds one of the nobles and Zamindars". Secondly, the lack of co-operation between the Reserved and Transferred halves. Since the local boards were managing sanitation, hygiene, elementary education, fairs and festivals and other aspects of rural life, the top Government officers never cared to have anything to do with the work of the local bodies and their administration. "This attitude is but a reflection of the attitude of the Government at the top". Thirdly, the apathy and neglect of the Ministry in charge of Local Self Government of their obvious responsibilities. Knowing pretty well that a number of Taluk Boards were not in a position to pull on without outside help, the Government without any qualms or hesitation whatsoever increased the number of Taluk Boards. "It looks as if they perhaps gave no thought to the obvious consequences of the more than ready willingness to oblige X, Y, Z and multiply boards".134

The local boards had been facing financial difficulties ever since they were constituted. It was not a novel feature of the 1930s. True the general economic depression aggravated the financial crisis. "The situation is bad .... not because of the existence of the Taluk Board's ... (but) because every institution including the Imperial Government
finds itself in the position of working with deficits in its budget and it is really due to the general economic depression in the world ... not merely because Taluk Boards were created or institutions have multiplied. The general economic depression coupled with indiscriminate expansion of Taluk Boards resulted in an unprecedented financial crisis. But then was it not the responsibility of the Government to meet the challenge and find out means and methods to augment the resources of Taluk Boards? After all, the duties which these boards were asked to discharge were essentially those of Government. In fact, the Government created his agency for the purpose of discharging a part of their duties. The remedy for financial inadequacy, therefore, was not abolition of Taluk Boards but replenishing the resources of these agencies. Instead of the Chief Minister asking the finance member to release a portion of the provincial revenue for this purpose, he asks him to give his support for abolishing them on the mere ground that there is no money ... it seems rather a very sorry feature for the present administration.

The Government's expectation to save a substantial amount consequent to the abolition of Taluk Boards was an illusion. The Government expected to save 8.87 lakhs. Similar expectation was expressed when the Motor vehicles Taxation was passed in 1930. But the expectation was belied. "... the actual result is that the water flow seems to have gone the other side, quite beyond the expectation of the
The only real saving which could be effected was in the pay of clerks and peons who would have to be thrown out of employment and in the travelling allowance of Presidents and members of Taluk Boards. But absorbing Taluk Board employees into District Board service meant giving increased emoluments to them because the new scales of pay were to be better than that of the dissolved boards. Further, providing increased accommodation by extending the office building would entail additional expenditure. Moreover, the proposed bifurcation of District Boards and the consequent increase in the number of Presidents would necessarily mean additional expenditure on establishment and contingencies. Added to these, the proposal to have several highly paid District Board officials like engineers, District Panchayat Officers etc. were to cost more. With the formation of Village Panchayats a big chunk of anticipated saving was to be made available to them since the six pices would have to go entirely to Panchayats leaving precious little, if anything, to the District Boards. Lastly, Government were to spend an establishment, management etc. of the newly created District Boards what the Taluk Boards were spending and in some cases probably even more. A mountain of saving was expected of the Amendment Act of 1950 but the Act brought forth only a mountain rat of saving! Similarly the Act of 1954 attempted to repeat the same mistake. Raja of Khallikote warned that
as a result of this exercise "the little saving contemplated for District Boards will be consumed in all this heavy expenditure I am sure that just as we are now repeating for the bifurcation and trifurcation of the Taluk Boards we shall repeat for the same in the case of the District Boards". W.K.N. Langley, a staunch supporter of the Government, while referring to the Motor Vehicles Act regretted that "unfortunately the financial details had not been worked out as carefully as they might have been and so resulted in a great loss to the local boards". The details of anticipated saving were not given to the members of the Legislative Council. The Government had not placed even before the Select Committee the District wise statistics of the probable savings expected out of the abolition of the Taluk Boards.

Balancing the budget by the Taluk Boards was not an impossible financial feat. Given early warning and enough guidance any Taluk Board could have balanced its budget. Khan Bahadur Mahmud Sahmed Sahib Bahadur, himself a President of the Taluk Board, gave the example of the Kasaraged Taluk Board which served as a model of not only balancing its budget but also had shown surplus. The Kasaraged Taluk Board, Puttur Division in South Kasaragod (Mangalore) was reconstituted according to the Amendment Act (1930) in 1952. Then it had a deficit of about Rs. 40,000. When the next budget was submitted in March, 1933, the board could balance the budget by reducing the expenditure by abolishing certain superfluous posts and
reducing the pay of some where it was found unnecessarily high. The budget of the board for 1934-1935 which was submitted in the first week of January was surplus budget.¹⁴¹

Both the Taluk Boards and District Boards were in financial starlit jackets. Instead of helping them to tide over their difficulties the Government was partial in favour of the latter at the cost of the former. Mr. E. Cowan Smith, Secretary to Government, drew the attention of the Minister to the unsatisfactory financial position of the District Boards. He pointed out in his note that if the criterion of a clean margin of about Rs.50,000 was applied 12 District Boards worked at a deficit. Only 7 out of the 24 District Boards Chingleput, East Godavari, Ramnad, Salem, Tinnevelly, West Godavari and Kistna—satisfied the criterion. Even if the tolls were revived—they were never revived—for non-motor vehicles and allowing them to discharge their loans out of the Railway cess Fund (14 District Boards had such funds) 3 boards would still have deficits and 6 would have only a small surplus. The District Boards would obtain a net gain of over rupees eleven lakhs only if the Taluk Boards were abolished.¹⁴² Similarly, the Special Officer's Report was an eloquent commentary on the most unsatisfactory condition of the finances of the District Boards. Referring this aspect of District Board finance Sanj Venkatachalam Chetti commented that "If there is any justification for the abolition of the boards an account of their financial
condition it is the District Boards". The following statement of the patterns of government grants to local boards from 1927 to 1932 would support his observation.

**GOVERNMENT GRANTS TO LOCAL BOARDS FROM 1927 TO 1932:**

<table>
<thead>
<tr>
<th>Years</th>
<th>District Boards:</th>
<th>Taluk Boards:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>in lakhs.</td>
<td>in lakhs.</td>
</tr>
<tr>
<td>1927 - 1928</td>
<td>59</td>
<td>63</td>
</tr>
<tr>
<td>1928 - 1929</td>
<td>55</td>
<td>69</td>
</tr>
<tr>
<td>1929 - 1930</td>
<td>66</td>
<td>73</td>
</tr>
<tr>
<td>1930 - 1931</td>
<td>71</td>
<td>75</td>
</tr>
<tr>
<td>1931 - 1932</td>
<td>75</td>
<td>73</td>
</tr>
</tbody>
</table>

The table clearly shows that the financial condition of the District Boards during 1930-1932 was unsavourable.

The role of Taluk Boards as the coordinating, supervising and guiding instrument was keenly felt. A middle level organisation like the Taluk Board was found absolutely necessary. To enable the newly constituted Village Panchayats to rely upon them 52 for the administration of the areas in their charge. The amendment Act of 1934 did not provide for a better machinery for the purpose of helping the Panchayats. It was suggested that if the Panchayats had to be helped and promoted in a meaningful manner it would be better to allow them to
have an organisation like the Taluk Board whose members could be the representatives of the villages in that area, so that that board could coordinate the activities of the Panchayats. Further, the middle tier organisations could be entrusted with the power of utilising well the census collected in that area for the benefit of not only one village here and one village there but for the benefit of a number of villages round about. Patro, the "gallant knight from Berhampur" a prominent Justice Party leader and staunch champion of a strong Panchayat movement, though not satisfied with the working of the Taluk Boards vis-a-vis Village Panchayats was for reforming and remodelling the former and not for their abolition. "... you need not put forth the mistakes committed by some Taluk Boards as the reason for abolishing them." B. Nainiswamy Naidu an immediate Justice Predecessor of Raja of Bobbili and whose knowledge and experience in the working of local boards was well known, told the House that the abolition of Taluk Boards would neither place the finances of local boards on a more satisfactory basis nor make the Panchayats more efficient and useful bodies and advised the Government to get the co-operation of all the parties.

Despite all the defects, drawbacks and deficiencies, the Taluk Boards had an important part to play in the
working of rural local self-Government. It was needed to educate the people in the administration of their own affairs and to see that the needs of each locality should be zealously watched by the people living nearby. The Taluk Boards were created with a view to decentralise local Self-Government and to have middle tiers in between District Boards and the smallest village units and with a view to give greater participation and greater facilities for the members of the public to train themselves to be better citizens. The Taluk Boards could still play the triple role of coordinating the activities of the Panchayats, helping the formation of new Panchayats, and taking steps to carry out such scheme of village development and improvement as might be in the interests of a group of villages.

Raja of Khallikote who had had large experience as President of Ganjam District Board for over a dozen years testified to the fact that Taluk Boards had been serving a useful purpose of controlling elementary education of the country, had better control over the medical and public health branch of the administration and had done a lot towards improving communications in the district especially in concentrating their attention to small village roads which was being appreciated by a poor villager. A. Ranganatha Mudaliar visualised a glorious future for the middle tier organisation and
even anticipated the present day Panchayat Samiti set up when he said that "the Taluk Boards have a place in the future of our country. It may be that you can not but abolish them now but in the India of the future they are a necessity and the function that they will have to discharge them will not necessarily be those they are discharging now. They are likely to be such as will vitally affect the interest of the people at large. For example, I visualise that the Taluk Boards of the future will be given the task of supplying agricultural machinery to the people, seed to the farmers, in short giving every sort of assistance to the agriculturists that may tend to increase the yield of the land". Dr. P. Subbarayan while defending the retention of Taluk Boards referred to the English Local Self Government set up and said that there the Rural District Council was a sort of intermediate body between the country Council and the Parish Council. The Rural District Council coordinated the work of the Parish Councils. The Doctor diagnosed that "... the time had not come for the abolition of the Taluk Boards because even during the last four years I do not think Panchayats have been organised in such a manner as to have them in all rural areas, so that the functions of the Taluk Boards could be easily transferred to them .... an intermediary board should remain in order to co-ordinate the work of the Panchayats themselves."
The amending Bill of 1934 was described as "a harbinger of a crop of evils". The worst evil was to be the unemployment problem that the new Act would generate by throwing out of job about three thousand Taluk Board employees. It was considered unfortunate that Raja of Bobbili leading a so-called popular Justice Party to render those employees jobless. Even to absorb the displaced employees on a phased programme would take about twelve years and that would be an extra commitment on the Government. Instead of devising ways and means to remove general unemployment in the Presidency the Government would be adding to the array of unemployment by this preposterous Act. Besides the Taluk Board employees the toll gate contractors also would be thrown out of their jobs. Rai Sahib C. Kolanda Reddi ridiculed the counsel of patience to the displaced employees as *reductio ad absurdum*. Participating in the general discussion on the budget for 1934-1935 K.A. Nachiyappa Gounder referred to "the present problem that is engaging the attention of many a people to the amending Bill on Local Boards Act. The present Bill ... contain a drastic measure, making unemployment problem still more acute".

The contention of the abolitionists that centralisation of power and pooling of resources would lead to economy and efficiency is untenable. It is contrary
to the basic canon of Local Self Government vis.,
decentralisation of responsibilities and resources.
And it is not borne out by facts and experience. There
were several instances where the functions of Taluk
Boards had been taken over by District Boards only to
neglect them. Even if a board with a lesser area
than the District Board should be constituted only those
who live nearby would be interested in its proceedings
and naturally the amount that would be spent upon roads
and other conveniences would be to suit the demands of
those who would actually be present at the board meet-
ings. If the middle tier is removed, it would be
impossible for poor people from outlying corners to
attend a District Board meeting in order to press its
attention upon their needs and requirements.

It would also be useless to expect the President
of the District Board, however conscientious and tal-
cented he might be, to discharge his duties diligently
and satisfactorily with some 5,000 and odd villages
scattered throughout the district and the elementary
schools spread out in the whole district. It would be
absolutely impossible for any one man to perform this
task. The abolition of Taluk Boards would inevitably
and in centralisation and even overcentralisation of
all powers in the District Board Presidents and in the
immediate substitution of official control for non-
official supervision. This centralisation of powers and bureaucratisation was indeed inconsistent with the democratic principle. The possibility of enlisting public participation and cooperation would be sacrificed at the altar of all powerful District Board President. In his dissenting note to the Select Committee Report, Peddiraju pointed out that "the bill results in Centralisation of local self-governing bodies in the Presidency Local Self Government ought to be more and more decentralised if it is to advance the interests of the rural population ... it is impossible for any District Board to function properly and efficiently with its manifold duties and responsibilities thrown on them by the amending legislation". 158

The provision to bifurcate the District Boards bristled with difficulties. It was feared that once again this power might be misused by the Justice Ministry as a lever of patronage and favouritism. B.M. Hayuda wondered: "I do not know if this provision is there for the purpose of satisfying some of those who have been thrown out of the office of District Board President". 159 A. Ranganatha Madaliar advised the Minister "to avoid the temptation of splitting the District Boards into two or three boards. As it is he should have known from his own experience the troubles attendant on the exercise of his powers of patronage. The late lamented Raja
of Panagal once said that for every one on whom he bestowed a favour he created surely ten enemies. Let not the Minister yield to the promptings of his friends and unnecessarily divide the District Boards." It would appear that the Justice Party driven to such desperate straits by its declining fortunes sought a safe shelter in the District Boards!

The Justice Ministry lost interest in Taluk Boards ever since the Local Boards Amendment Act of 1930 deprived the Government of its power of nomination. This power was so unashamedly abused that the Select Committee on the amending Bill of 1934 reiterated that the representation by nomination should never be revived under any circumstances. Ever since 1920 the Justice Ministry had been progressively using this power to secure political advantages. The Government had neither a settled policy nor a definite nomination pattern of practice or procedure regarding nominations to local boards.

A number instances can be shown to prove that the Government was guided more by party interests in the matter of nominations to local bodies. When a Dravida member of the Cuddalore Taluk Board was nominated member of the South Arcot District Board another member of the same Community was not appointed in the vacancy on the pretext that the "owner of the rested
house in which the Taluk Board office was located had objected to the Adi-Dravida entering the premises. But the fact was that Adi-Dravidas were allowed inside the house to make their tax payments and to register their votes during Taluk Board elections. In making nominations to the newly constituted Mansargud Taluk Board three brothers belonging to one and the same family were all nominated as Members. The President of the newly constituted Rajampet Taluk Board, Cuddalore District, drew much protest. The Taluk Boards of Melur and Usilampatti in the Nadorur District and Devakottai in the Ramnad District were denied the right of electing their Presidents and the Presidents were nominated by the Government on the vague ground that "in the best interests of the administration of the Taluk Boards it was desirable that the Presidents should be appointed". A public meeting was held at Wandallur on 24 March 1925 to urge the Government to throw open the Presidentship of Rajampet Taluk Board to election and the proceedings of the Meeting were forwarded to the Government. But the Pongal Ministry disregarded the public demand and nominated P. Ranga Reddi as President of the Rajampet Taluk Board by a notification No.585 dated 26 May, 1925. In another instance three persons defeated at election had been nominated, to the Mayavaram Taluk Boards and two to the Tanjore Taluk Board. In West Godawari District the
administration of 4 out of 5 Taluk Boards was being carried on by only four nominated members in each board during 1926-1927. It happened this way. Government had deliberately omitted the names of most of the elected members which made nominations for the Taluk Boards concerned which were newly constituted. Government nominated persons who were defeated in the elections in preference to the eligible elected members! Further, nominations were made from one and the same village overlooking the claims of several circles without any representations. Worse still, elections to local boards were held up from May, 1926 to 1 February, 1927, depriving people of the right of election. The Government nominated the same persons for the third time as President of the Taluk Board of Rajapet, Cuddalore District because he "had acquitted himself well in the capacity in previous terms". Similarly, the Presidents of the Taluk Boards of Hosapet and Harpanahalli were nominated because "factions spirit was prevalent in the Taluks".

The legislators put up a valiant fight against the abuse of the principle of nomination from the day the reformed Council under Dyarchy began its deliberations till the day when the principle itself was abolished in 1930. In the very first session of the reformed Legislative Council P. Siva Rao objected that the power of nomination militated against the first and foremost formula laid down in the Montford Report, Vis., the
complete popular control in local boards. Narasimha Raja warned that "it is mostly in the nomination of Ministers and it is not desirable that this should be any longer wielded as a party weapon by the Ministers. If they do not satisfy the people, the Ministers would lose their prestige in the country." Dr. P. Subbaroyan said he would not support the Minister of Local Self Government "as long as he nominates even members on this side (of opposition) of the House, if such nominations did not come within the principles enunciated by the Act". J.S. Saldana alleged that the Government had made a number of arbitrary nominations. S.Kumaraswami Reddiar regretted to see that "the field of Local Self Government is made a playground for such political purposes, is made a field for political manoeuvres of this kind. We see in those instances (of nominations) almost unmistakable proof that political purposes have been at the bottom ... I shall leave it to the Chief Minister to search his heart and to decide for himself whether the nominations that he has made are not a matter for condemnation and whether in doing injustice to others he has not preferred, for no good reasons, members of his own party. If he does not find that condemnation in his own heart, I shall leave the matter to rest there". P.C. Venkatachalapathi Raja, an unrelenting champion against the principle of nomination revealed that ".... through which(nomination) the Government were controlling these bodies ... owing to which
Local Self Government in this land has been brought into contempt ... various influences were brought into play in the matter of securing these nominations". As a result of such persistent criticism and condemnation the principle of nomination was at long last abolished by the amendment Act of 1930. The Justice Ministry was obliged to surrender this rather fertile field for its political patronage and favouritism and this factor had powerfully influenced Raja of Bobbili to take that decisive decision which proved fatal to the five decade old Taluk Boards.

Another factor that might have led to the disenchantedment of the Bobbili ministry towards Taluk Boards might be the altered composition of the Taluk and District Boards since 1930. The Act of 1920 provided for Taluk Board Presidents to be ex-officio members of District Boards. But the Bill No. 13 of 1939 provided for the election of a proportion not exceeding one fourth of the total strength by the members of the Taluk Board in the District. The Select Committee, acting on the principle of independence of local boards from external control, reduced to a minimum the control exercised by the District Board over a Taluk Board. It pointed out that "a system of combined direct and indirect election to one and the same body leads to discrimination among the members respectively returned by these methods while it retards the growth of popular confidence in the administration of the Local body". With the result the
amendment Act of 1950 provided for no representation of Taluk Boards on District Boards since all the seats in District Boards were to be filled by direct election. Thus the organic connections between the Taluk Boards and District boards was severed and the Government was deprived of an important lever to control Taluk Boards through District Boards.

IMPLICATIONS OF ABOLITION:

Despite all defence and arguments in favour of half a century old Taluk Boards, they were all abolished at one stroke of legislation in 1954! Thus the middle tier set up was dismantled in Madras Presidency. The implications of this sweeping step were profound and far reaching in character. In the short run it meant the dissolution of 208 Taluk Boards with a sanctioned strength of about 3,783 and an actual strength of about 3,742 elected members, conducting annually about 1,688 meetings. It also meant throwing out of employment about 3,000 Taluk Board employees. The anticipated saving was offset by the inevitable increase of technical and clerical employment in the reconstituted District Boards. It increased the work of the education department and necessitated appointment of new cadre of Panchayat Officers and Executive Officers. In the long run it raised the administrative problem of making arrangements for the discharge of the powers, functions and responsibilities
hitherto performed by the Taluk Boards. These were to be shared by the District Boards and the Provincial Government or their official delegates in course of time.

Succeeding events proved that the decision to destroy the middle level organisation was unwise and unwise. Twenty two years after the dissolution of the Taluk Boards in favour of District Boards, the Balwantray Mehta Study team appointed by the National Development Council observed that the old District Boards had failed to educate the people in the art of self-government the purpose for which they were created. In the same year (1956) the Madras Government decided on its own to abolish the District Boards and constitute 'panchayat unions' for smaller areas.\(^\text{180}\) The Madras Panchayats Act of 1958 and the District Development Councils Act of 1960 replaced the District Boards and earlier panchayats and inaugurated again a three-tier rural local self-government set up with District Development Council (Zilla Parishad), Panchayat Union (Panchayat Samithi) and Panchayat in Madras State. Thus, contrary to expectation history has proved that abolition of Taluk Boards was one of the failures of the Justice Party.
4. Prior to 1871 there were a number of administrative areas for different purposes. The Madras Education Act, 1863, treated village as an administrative area, for purposes of education; the District Nood Cess Act, 1866 adopted the revenue district for the administration of the Act; and the Wynad Tolls Act, 1869 confined its activities to a particular taluk. Since the creation of a plethora of administrative areas for diverse purposes caused confusion, the Government came to the conclusion that there should be separate boards for local purposes.

In the Madras Presidency the revenue subdivision was called 'Taluk' and all Govt. records refer to them as such though in spoken and written Tamil this area is being called 'Taluka' even today.

5. Gazette, 1872, p.691.
12. Ibid. p.323.
The proportion of official members continued to be preponderant in Taluk Boards since the Act of 1804 provided for nomination of salaried officials up to one-third of the total members of the Taluk Boards and permitted their membership through election without any limit.

17. MAR. 1919-20, XXXV.
19. Ibid, PP. 123.
20. MAR. 1919-20, p. 39.
22. Ibid, 1924-25, p. 86.
26. MAR. 1922-23, P. 40.
27. For an excellent exposition of the early development of Local Boards in the Presidency refer LSCH.
31. Sec.12, Cl.2, of the Act XIV of 1920.
32. G.O.438 (LGO) 7 March, 1922.
35. Ibid, Vol.XIX, 1924, p.34.
37. Ibid. Vol-IV, 1922, PP.1661-42.
38. This aspect will be discussed separately in a chapter on village Panchayats.

The Committee consisted of 1) Raja of Penuagal, 2) T.T.Narasimacharlu, 3) Raja of Rannad, 4) A. Ramaiah Mudaliar, 5) P.C.Venkatesapathi Raju, 6) B. Muniswami Halda 7) Khan Bahadur Khaliullah Sahib Bahadur, 8) Gatta Sahib, 9) P. Nayre, 10) M. Jeyalaswami Ayyangar, 11) Narayana Rao Waydoo, and 12) Ramachandra Mudaliar. The first eight members were non-officials and the rest officials.

41. G.O.1355, LGO, 5 March, 1934.
42. Sec.Chap.3, pp.35-36.
44. Ibid.
45. Ibid, Chap.3, pp.35-36.

Dr. P.Subbarooyan, while heading the Independent Ministry in the Legislative Council, was contesting for the leadership of the Justice Party at the Tanjore Conference and later announced with pride that he was a congressman. Ibid, p.80.
43. Ibid, p.74.
44. MLCP, Vol.XXVI, 1927, P.94.
45. Ibid, p.110.
47. Jayaraman, K., A Study of Panchayats in Madras: (Bombay, 1947), P.22.
56. Ibid, P.1203.
57. Ibid, P.1204-05.
58. Ibid, P.1203.
59. Ibid, P.1216.
60. Ibid, P.1230.
61. "If my friend the minister is anxious to have some Bill or other to His credit before he goes out of office, of course, there is the Bill to amend the District Municipalities Act which has been referred to a Select Committee" B.Narayana Raja's Speech, (Ibid, Pp.1204-05).
64. Ibid, P.1207.
65. Ibid, P.1067.
"But there is no reason why the whole class should be condemned...these things must be controlled by public opinion". Dr. Narayana Rao's Speech (Ibid, P. 1068).

The Select Committee Report was published in the Gazetteer, 7 Jan. 1930, Part IV.

"In a dissenting note to the Select Committee Report, P. Anajamayalu favoured the formation of Circle Boards. He contended that a point of view of both efficiency and economy revenue districts should be split into small compact areas called Circles and Circle Boards ought to have been established with autonomous powers, with proper safeguards and having direct dealings with the local self government. "In this view, the time-honoured District and Taluk Boards would have been removed". Ibid, P. 52.
ment. But if it was a Taluk Board, they would get one anna of the cess.

81. Ibid, P.130.
82. Sec.Chap.II,
86. Ibid.
87. Ibid.
88. G.O.654 (S-10) 6-9 May, 1932.
89. The formation and subsequent dissolution of the Village Development Fund will be fully discussed separately in the chapter on Village Panchayats.
91. Ibid.
92. MLCP. Vol.LXV, 1934, P.78.
92. Raja of Baddili had succeeded S.Raniyavami Naics when the Special Officer was about the complete his investigation.
95. Pre Bill No.2 of 1934 was published in the Press communiqué (pp.20-25). The Report on the Select Committee was published in the Gazettee dated 13 Feb.1934 (Part IV). The Bill was passed into law on 1 Mar. 1934.
96. G.O.1058, 5 Mar., 1934.
98. Memorandum for the proposal to amend the Madras Local
Boards Act, 1920, so as to provide for the aboli-
tion of Taluk Boards and the Village Development
99. The amending Bill No.2 of 1934,
100. Ibid.
103. Ibid.
104. Ibid., p.74.
105. The saving of Rs.12,67 lakhs was to be made up as
follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (Lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. a) General Establishment</td>
<td>6.67</td>
</tr>
<tr>
<td>(Excluding Collection</td>
<td></td>
</tr>
<tr>
<td>staff)</td>
<td></td>
</tr>
<tr>
<td>B. Collection staff</td>
<td>0.39</td>
</tr>
<tr>
<td>2. To A. of President, Vice-Pre-</td>
<td>1.94</td>
</tr>
<tr>
<td>sident and Members</td>
<td></td>
</tr>
<tr>
<td>3. To % of Establishment</td>
<td>0.32</td>
</tr>
<tr>
<td>4. Contingencies</td>
<td>2.74</td>
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<tr>
<td>5. Debt Charges</td>
<td>0.34</td>
</tr>
<tr>
<td>6. Other items</td>
<td>0.37</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12.67</strong></td>
</tr>
</tbody>
</table>


106. Ibid., Mr. R.Coran Smith's note, p.13.
The amending Bill was discussed on 27 and 28 Feb. and 1 Mar. 1934.

The Bill was published in the Gazette Extraordinary dated 18 Jan. 1934 and it was passed into law on 1 Mar. 1934.

Khan Bahadur Mahomed Shafiullah Sahib Bahadur complained that he first got the information about the introduction of the Bill from the Taluk Boards' Clerks. The Bill was not received by me then. Two of the Clerks came to me with some paper in their hands and broke the news to me with tears in their eyes. MLC, Ibid., p.389.

Speech by Swami Venkatesanath Chetti. Ibid., LXX, pp.528-30.
126. Ibid. P.395.
127. Ibid. P.529.
129. MLCP. Vol.LXVII, 1933, P.19.
130. Ibid. Vol.LXIX, 1934, P.70.
131. Ibid.
134. Ibid. P.399. A. Ranganatha Mudaliar's Speech.
135. Ibid. P.416 Dr. P. Subbarayan's speech.
137. Ibid.p.81.
138. Ibid.p.392.
139. Ibid.PP.412-13.
140. Ibid. P.39.
141. Ibid.P.309.
142. Net surplus of all Taluk Boards:  
Probable savings under management:  
M.1,32,186 +  
M.9,84,623  
M.11,16,609  
Smt Venkatesh Chelam Chetti went further and said  
"... The hon'ble the Minister would not touch  
them, because of there are many District Board  
Presidents, on that side. But let them all trans-  
fer themselves to this side. I will see if they  
vote for the abolition of District Boards or  
Taluk Boards."

144. Ibid. P.423.
145. Ibid. p.95.
146. Dr. P. Subbaraydu described A.P. Patna as rather
sensationally the "gallant knight from Berhampur".
148. Ibid. P.92.
   Rao Bahadur D. Krishnamurti, however, commented
   that "Perhaps he (Muniswamy Naidu) is setting the
   sail to catch the breeze of popular favour at the
   expense of efficiency and economy". Ibid.P.325.
149. Ibid. PP.309-90.
150. Ibid. P.400.
151. Ibid,PP.415-16.
153. Sani Venkateshala Chetti read out a typical letter
   from one of the Taluk Board employees which echoed
   the plaintive and pitiable plight of other employees
   too: "I am a young man of 30 years of age. I was
   employed three years ago. Thinking this post will
   be permanent, I got married and even by this time
156. Ibid, Vol. LXIX, 1934 P. 77 Sani Venkateshala's
   Speech.
157. Ibid. P.78.
Politics of bifurcation of District Boards will be fully discussed separately in a chapter on District Boards.


167. Ibid, P.171.


171. Ibid.


