



## **Historical sketch of local self-government in Anantapur region progress and process**

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### **Abstract**

The concept of Local Self-Government, though not in the sense, in which it is understood today, was age old. Even in the pre-Vijayanagara days, local assemblies called "Urs" transacted all public business on behalf of the people inhabiting the villages. In the Brahmdaya villages or agraharams, however, assemblies known as the 'Sabhas' were functioning not merely as agencies for collecting taxes but were also redressing public grievances and exercising judicial functions. Local Self-government in India has a long and chequered history. The democratic features of Historical local assemblies have always had a great fascination for ancient Indian political institutions. Their discovery at the commencement of this century coincided with our fight for freedom and supported our claim to self-government. The Chola age in which such autonomous institutions flourished came to be looked upon as a golden age of local-government. The subsequent age viz., the period of the Vijayanagara Empire was considered to be a period of decadence so far local institutions were concerned. While the worst cities of India admit the existence of village assemblies, they are not prepared to concede that Indians were families with self-government in the higher rungs of the administrative ladder i.e. in subdivisions and districts. But we find in Chalukyas-Chola and Vijayanagara periods, assemblies known as Nadu and Mahanadu. The Nadu which was in charge of group of village, carried on all the functions in its jurisdiction that the village assembly did in the village, it appears, that the Nadu assembly was a live institutions all over the empire with certain exceptional regions where for some years anarchy prevailed on account famine or over taxation.

**Keywords:** local self-government, madras presidency, local taxation, hospitals, dispensaries, choultries, markets, tanks and wells

### **Introduction**

During colonial rule, apart from the regular administrative apparatus headed by Collector and District Magistrate, there were institutions like Village Panchayati, Taluk Boards and District Boards. Except in the single municipality of the District, local self-government is in the hands of the District Board and the three Taluk Boards of Anantapur, Gooty and Penukonda, the control of the District Board over the Taluk Boards being the same as elsewhere. The Anantapur board controlled affairs in the Anantapur and Kalyandurg taluks, the Gooty board managed Gooty and Tadipatri and the Penukonda board looked after the remaining four taluks in the south of the district.

That the towns and cities had their own assemblies which influenced in local matters the decisions of the government will be clear from a record which speaks of minister taking the consent of the mayors of the suburbs of the city of Vijayanagara for making a grant of the income derived from certain taxes to a local temple. Although the form in which it exists today is much different from the system which prevailed in the ancient and medieval periods, Local Self-government was more real and substantial in the past than in the days of the British rule. If every village had then a self-governing body, it meant that almost all people enjoyed the advantages of Local Self-government, 'Panchayat has an ancient flavour; it is a good word. It literally means an assembly of five elected by the villagers. It represents the system, by which the innumerable village republics in India were governed' [1]. Several aspects of Nineteenth Century

Indian society under colonial rule are still unexplored. It was a period of transition. Economic, social and educational reforms introduced by the British resulted in structural changes in Indian society. The outcome of these changes is significant as the reaction from indigenous society started building up along with them.

But the pattern of Local Administration in the Madras Presidency did not receive any statutory basis till the enactment of the Towns Improvement Act X, 1865 and the Local Funds Act IV, 1871. A fund was, however, raised in 1854 for being spent on district roads by the Collector and the District Engineer under the supervision of the Board of Revenue. To augment the fund, rents on ferries; carts and grasses and' the proceeds of avenue tree clippings were added to it. The surplus proceeds of the cattle pound fund raised from 1860, and tolls and' fishery rents collected from 1864 were also credited to it. The Education Cess Act VI of 1863, passed for the maintenance of schools, failed completely in its object as adequate funds could not be raised and it was realized that it was impossible for Government to bear the burden of the maintenance of schools and the construction and repair of roads all over the Presidency without recourse to local taxation.

### **Local Fund Boards**

The Towns Improvement Act X of 1865 and the Local Funds Act of 1871 created Municipalities and Local Fund Boards respectively in the Presidency. They were essentially designed to establish a common fund to meet the expenditure on Roads,

Education and Public Health and Sanitation. The Local Funds Act of 1871 which provided for such taxation, divided the whole Presidency into a number of Circles and constituted a Local Fund Board for each of them. It repealed the Education Cess Act of 1863 and the District Road Cess Act of 1866 and transferred the existing funds and the charges appertaining to roads and schools to the newly constituted Local Fund Boards. It also provided for the levy of house tax, of a cess similar to the district roads cess limited to a maximum of one anna in the rupee on the annual rental value of occupied lands and of tolls on roads. Local Fund Boards were authorized to spend the proceeds of these taxes on the maintenance of roads; upkeep of schools; construction and repair of hospitals, dispensaries, choultries, markets, tanks and wells; training and employment of vaccinators; carrying out of sanitary inspection; and cleaning of roads and streets [2].

The district of Bellary of which Anantapur was then a part was divided into three Circles. Tadipatri, Gooty, Anantapur, Alur and Adoni taluks (the last two now in Kurnool district) constituted the first Circle; Hindupur, Penukonda and Madakasira formed the second; and Rayadurg, Bellary and Hospet constituted the third. Kadiri was then a part of the Madanapalle Circle in Cuddapah district. On the formation of the Anantapur district in 1882, the three Local Fund Circles were converted into two, one coterminous with Bellary and the other with Anantapur. The Anantapur Circle Board consisted of 40 members—nineteen officials and twenty-one non-officials. The resources of the Board during this period were very limited as would be evident from the fact that, on the day of its formation, it opened with a credit balance of Rs. 54,396 under Road and Rs. 20,270 under General Funds [3]. The income of the Board consisted chiefly of land cess, ferry rents, tolls, bungalow fees, income from the sale of rubbish, etc., besides provincial grants and the contributions for specific purposes. Revenue from fishery rents, the sale of clippings from avenue trees, and fines and penalties were the other sources of income.

To strengthen the non-official element of the local bodies, the Madras Local Boards Act V of 1884 was passed repealing the Act IV of 1871. It provided for the constitution of a District Board at the district level, a Taluk Board at the taluk or divisional level and a Union Board for a village or a group of villages. The District Board so formed, consisted of a President and not less than twenty-four members, wholly appointed by the Governor-in-Council or partly appointed and partly elected by the members of Taluk Boards. Their term of office was three years. The Collector and the Revenue Divisional Officers were ex-officio members of the Board. The number of official members appointed by the Governor-in-Council together with the ex-officio members should not exceed one-fourth of the membership of the Board. The President of the Board might be elected from among its members whose term of office was 3 years. The Board was empowered to levy any of the taxes authorized by the new Act with the approval of Government. The Anantapur District Board was constituted in 1885 with 24 members, six of whom were officials and the rest non-officials. All the members were initially appointed by Government. The receipts of the Board in that year amounted to Rs. 1, 10,635 of which Rs. 1, 00,278 was derived from land cess, Rs. 3,072 from tolls, Rs. 5,078

from market rents, Rs. 2,050 from choultries and the balance from other sources. Its expenditure was chiefly on the execution of new works and repairs to existing works amounting to Rs. 50,209 followed by Rs. 27,820 on hospitals and dispensaries, vaccination, sanitation markets, choultries and bungalows, Rs. 12,239 on education and Rs. 14,320 on administration. There were three toll gates at Gooty, Penukonda and Kalyandurg. The length of village roads maintained by the Board was 253 miles [4]. It ran a Normal School and two Middle Schools (one at Penukonda and another at Tadipatri). The Board also maintained seven dispensaries one each at Gooty, Tadipatri, Kalyandurg, Uravakonda, Penukonda, Hindupur and Dharmavaram. Besides, there were 14 'chatrams and sixteen bungalows under its management.

### Taluk Boards

Taluk Boards were formed for each taluk or a group of taluks with a President and not less than twelve members, partly appointed and partly elected by the members of the Union Boards or by the tax-payers themselves. Their term of office was 3 years. The jurisdiction of these Taluk Boards coincided with that of the Revenue Divisional Officers who were made ex-officio members and Presidents of these Boards. The funds of the Taluk Boards consisted of one-half of the proceeds of the land cess levied by the District Board in the Taluk Boards area, fees such as license fee for markets and rents on choultries, fisheries and ferries. With the approval of Government, the District Board could transfer a portion of its funds to the Taluk Board.

The Taluk Boards were formed in this district in October, 1886. They maintained 37 markets and seven dispensaries and of the 16 endowed institutions in their charge (of the Local Boards) 15 were markets.

Again, Union Boards were constituted for single villages or groups of villages called Unions, with not less than 5 members, wholly appointed or partly elected, the headmen of the villages constituting the Union being ex-officio members. One of these headmen was to be the Chairman of the Board and the term of office of its members was 3 years. The proceeds of the house-tax levied within the area of the Union, varying from four annas to five rupees, constituted the main source of revenue for these Boards [5].

Nine Unions were ordered to be formed in the district in December, 1885 and they started functioning in October 1886. The Unions so formed were those at Gooty, Uravakonda, Tadipatri, Kalyandurg, Dharmavaram, Bukkapatnam, Penukonda, Hindupur and Madakasira. Pamidi was constituted into a Union in 1887 and Yadiki in 1889.

Till 1920, the history of local boards in the district is one of changes in the jurisdiction of Taluk Boards, an increase in the quantum of elected representatives and the creation of more Unions. But there was no change in the functions of these Boards. In practice provision was made to elect one-half of the members of the District Board by means of executive orders. By 1889 there were five non-official members on the District Board elected from the Taluk Boards of Anantapur, Gooty and Hindupur. Three were ex-officio members and 12 (3 official and 9 non-official) were nominated. In 1891, Government which had hitherto encouraged the Boards to maintain

Teachers' Training Schools veered round to the view that Government should maintain these institutions in the interest of efficiency. In 1895-96 the Taluk Boards of Penukonda and Anantapur were reconstituted the former with Penukonda, Hindupur, Madakasira and Dharmavaram taluks and the latter with Anantapur and the newly formed Kalyandurg taluk. Consequently, the Hindupur Board ceased to function. By 1896 all the Unions were levying house tax at fifth of the maximum rates prescribed. The imposition of this tax was the subject of popular resentment. The people of Dharmavaram were reported to have protested against its levy and its collection was consequently hampered. The Unions had what was known as a 'Ward system' for supervising sanitation and enforcing other health measures. In 1898, the Local Boards Act was amended as a result of which the Governor could nominate a non-official as the President of a Local Board. The responsibility for the opening and maintenance of relief works in times of famine and scarcity also devolved on the District Board. By 1900, the District Board was levying a land cess of one anna per rupee of assessment. Its income was derived from land cess, house tax, tolls, market rents, sale proceeds of avenue tree clippings and the contribution from provincial funds. It utilized its receipts for starting new works, and for looking after communications, education, medical services, vaccination, sanitation and the maintenance of markets and choultries. In 1900, it maintained five hospitals and five dispensaries<sup>[6]</sup>.

The average local taxation was two annas and six pies per head in 1900. During this year the Local Boards Act was amended prescribing a procedure for the removal of the President, Vice-President or any member from office. In 1902-03, the Presidents of the respective Boards were declared to be members of the Boards over which they presided. During the next year the rate of house tax in Unions was raised to the maximum permissible under the Act. In 1905-06 the strength of Kalyandurg Union Panchayat was reduced from 12 to 10. The Royal Commission on Decentralization whose report was published in 1909 recommended that the village panchayats should be wholly elective and that there should be elected majorities in both the Taluq and District Boards. In 1909 the privilege of having an elected Vice-President was conferred on the Gooty Taluk Board. In 1909-10 the number of members constituting the taluk boards of Anantapur and Gooty was raised from 13 to

15. Consequent on the addition of the Kadiri taluk to the Anantapur district in 1911, the strength of the District Board was raised from 25 to 32. The Taluk Boards were also regrouped and their number was raised to four in place of the existing three. They were located at Gooty, Anantapur, Dharmavaram and Penukonda. The Dharmavaram and Penukonda Boards had a strength of 15 each, while the others had a strength of 13 each. In 1912 the maximum elective strength of Taluk Boards was raised from 1/3 to 1/2 and the total number of elected seats in all of them became 30<sup>[7]</sup>.

For the first time a non-official was appointed in 1914 as the President of the Anantapur Taluk Board. During the same year, Amarapuram was constituted into a Union. In 1916, Guntakal and Timmancherla were constituted into a single Union. In 1918, a resolution was passed by the Government of India declaring that the local bodies should have a substantial elected majority and the system of nomination should be restricted only to secure the necessary representation of minorities. During the same year, Konakondla, Singanamala and Yellanur were also constituted as Unions and Beluguppa in 1919. It was in this year that the Penukonda incomplete Secondary School and the first grade Elementary Schools at Uravakonda, Kalyandurg and Tadipatri were upgraded into high schools. In the next year the Penukonda Taluk Board took over the incomplete Edward Coronation Secondary School at Hindupur and upgraded it to a high school. The principle of election was employed on a larger scale in the Local Boards during the year 1919-20. The number of elected seats on the District Boards was raised from 16 to 24 and two-thirds of the strength of the Taluk Boards was made elective. In 1919 a nonofficial Vice-President was appointed to the District Board and non-official Presidents to the Gooty and Penukonda Boards. In the next year the Anantapur Taluk Board was given the right of electing its President and the strength of the Gooty Taluk Board was raised from 15 to 24 to make provision for the representation of minorities and depressed classes. There were in this year 18 Unions in the district, of which 9 were classified as major Unions. The right of electing their Chairman was extended to the Unions at Uravakonda, Guntakal, Bukkapatnam, Dharmavaram and Kadiri. The financial position of the District and Taluk Boards, on the eve of the enactment of the Local Boards Act V of 1920, is given in the following table:

**Table 1:** Financial Position of the District and Taluk Boards

Particulars	Receipts during 1919-20 (Rs.)	Total receipts including amounts from the Previous Year (Rs.)	Charges
District Board	1,80,457	3,63,072	2,46,555
Gooty Taluk Board	1,04,884	1,85,040	1,73,045
Anantapur Taluk Board	66,411	1,09,643	1,08,236
Dharmavaram Taluk Board	56,233	1,02,474	1,00,348
Penukonda Taluk Board	1,34,505	1,99,356	1,47,279

**Source:** The Madras Presidency, 1881-1931, by G. T. Boag, p-.28.

The District Board spent Rs. 1,87,753 on education and Rs. 83,834 on sanitation. It maintained five secondary schools, 359 elementary schools, 4 hospitals, 8 dispensaries and 895 miles of roads.

The passing of the Local Boards Act XIV of 1920 constituted the next important land mark in the sphere of Local

Administration. This Act gave an independent status to different classes of local boards and enhanced not only their strength but also the proportion of their elected members, their resources and their powers. The strength of the District Board was fixed at a maximum of 52 and a minimum of 24, that of the Taluk Board at a maximum of 24 and a minimum of 12

and that of the Union Board at 15 and 7 respectively. The proportion of members to be elected in all these boards was to be not less than three-fourths of their total strength. Their tenure was fixed at 3 years. The Collector and the Revenue Divisional Officers ceased to be Presidents and ex-officio members. The Presidents of the District and the Taluk Boards became ex-officio members of the District and the Taluk Boards respectively. The Presidents of the Taluk Boards also became ex-officio members of the District Board. In addition to the land cess of one anna in the rupee shared equally by the District and the Taluk Boards, they were also given the option to levy an additional land cess of three pies in the rupee. The imposition of three new taxes—the profession tax, the companies' tax and the pilgrims tax—was also authorized. Local Boards became autonomous and interference by Government was confined only to cases of emergency or mal-administration. An Inspector of Local Boards and Municipal Councils were appointed in order to supervise their work.

The Local Boards Act of 1920 was brought into force from 1st April-1921 in Anantapur District Board. Consequently, the number of elected and ex-officio members of the Board was raised from 24 to 28 while the number of nominated members fell from 12 to 8 members. The President who was nominated is from nonofficial and there was no direct election to the District Board. The District Board was maintained and supervised 1,040 miles of roads, 5 rest houses, 281 Boys' and 61- Girls' Elementary Schools, 5 Secondary Schools, 2 hospitals and 10 dispensaries, 27 weekly markets, a cart-stand, 11 slaughter houses and 17 main and 2 sub- toll gates. Land cess was levied at one anna in the rupee of assessment and the District Board levied an additional cess of 2 paise per rupee. During 1923-24 the strength of the District Board was fixed at 36 consisting of 28 elected and 8 nominated members. In the subsequent year, the strength remained the same but there were 24 elected, 4 ex-officio and 8 nominated members. The District Board was granted the privilege of electing its president in 1926. Diwan Bahadur P. Kesava Pillai was not only the first non-official nominated as President but also he was the first elected President <sup>[8]</sup>.

The reconstituted Taluk Boards came into being in July, 1922. There were four Taluk Boards namely Anantapur comprising Anantapur and Kalyandurg taluks, Gooty including Gooty and Tadipatri taluks, Penukonda extending over Penukonda, Hindupur and Madakasira taluks and Dharmavaram covering Dharmavaram and Kadiri taluks. The jurisdiction of these Taluk Boards corresponded to the revenue divisions of the district and their members were directly elected. All the Boards had elected Presidents except the one at Dharmavaram whose President was nominated. The Penukonda Taluk Board levied an optional cess of 3 paise on land. All the Taluk Boards except Gooty levied the education cess at 3 pies in the rupee under, the Elementary Education Act of 1920. The Taluk Boards maintained the medical and the educational institutions within their areas and also attended to sanitation, water supply and drainage. But as a result of the condition imposed by Government that they should limit their expenditure to their own resources, they suffered from considerable financial difficulty. During the years 1923-24 this restriction led to the unhappy situation when they were not able to pay the salaries of the Elementary School teachers for some months at a stretch. The work of the Penukonda Taluk Board was marred by the 'development of party spirit and faction' which led to its dissolution in 1927.

The Local Boards (Amendment) Act XI of 1930 made the office of Presidents elected and brought about provincialisation of services. It also provided for the appointment of a District Panchayat Officer and the formation of a Village Development Fund. It abolished the system of nominations, introduced direct election and extended the franchise to every income-tax assessed. Women were made eligible to stand for elections. All Unions were designated as Panchayats and provision was made for the removal of Chairman and Presidents by a vote of no-confidence.

Consequent on the introduction of the amending Act, the strength of the Anantapur District Board underwent a radical change. Nine Taluk Boards were created, one for each Revenue Taluk. The following table gives the particulars of the composition of the various Boards:

**Table 2:** Composition of Taluk Boards in Anantapur District

Name of the Board	Strength	Non-reserved seats	Reserved seats	Pattern of reservation of seats
District Board	52	43	9	3 for Mohammedan 1 for Indian- Xions 1 for Women 4 for Adi-Dravidas
Gooty Taluk Board	20	15	5	2 for Mohammedan 1 for Indian- Xions 1 for Women 1 for Adi-Dravidas
Tadipatri Taluk Board	16	12	4	1 for Mohammedan 1 for Indian- Xions 1 for Women 1 for Adi-Dravidas
Anantapur Taluk Board	16	12	4	1 for Mohammedan 1 for Indian- Xions 1 for Women 1 for Adi-Dravidas
Kalyandurg Taluk Board	12	10	2	1 for Mohammedan 1 for Adi-Dravidas

Dharmavaram Taluk Board	13	10	3	1 for Mohammedan 1 for Women 1 for Adi-Dravidas
Kadiri Taluk Board	20	16	4	2 for Mohammedan 1 for Women 1 for Adi-Dravidas
Penukonda Taluk Board	12	9	3	1 for Mohammedan 1 for Women 1 for Adi-Dravidas
Hindupur Taluk Board	12	9	3	1 for Mohammedan 1 for Women 1 for Adi-Dravidas
Madakasira Taluk Board	12	10	2	1 for Mohammedan 1 for Adi-Dravidas

*Source:* Administration Reports of Anantapur District, 1882 to 1945.

Some of the significant changes made after 1930 were the abolition of tolls and the levy of the tax on motor vehicles. The Boards were compensated by Government for the consequential loss of revenue. All Taluk Boards were abolished in 1934, and their main functions were taken over by the District Board along with their assets and liabilities. The Village Development Fund was also abolished and the balance to its credit was placed at the disposal of the District Board. In 1950, Land cess was raised from one and half annas to two annas per rupee on the annual rental value of all occupied lands and the additional cess so raised was given entirely to the District Board, except in Panchayat areas where one-fourth of it was credited to the Panchayats. Local Boards were authorized to levy a surcharge on stamp duty payable under the Indian Stamp Act of 1899<sup>[9]</sup>.

By about 1934 the taxes levied in the District Board area were the profession tax at maximum rates, house tax on the capital value of houses in some Panchayat areas and on annual rental value in certain others, and education tax ranging from 12<sup>1/2</sup> to 25 per cent of house tax and profession tax realized by Panchayats. During 1936-37 the Anantapur District Board was in receipt of a moiety of the Government of India's grant for village communications and for rural water supply, if was superseded from November 1941 to April, 1942 for "persistently exceeding the powers conferred on it". In 1946, the roads of military and other importance were transferred to the Highways department for maintenance.

### Gram Panchayats

The Unions created by the 1884 Act were artificial units made up of a number of large and small villages without much of common interest among them. In practice the smaller villages came to be neglected. The Unions came to be regarded as mere tax collecting agencies without any quid-pro-quo to the tax payers. They were also not democratic and had little freedom, functioning mostly as agents of Taluk Boards. Although Government permitted from 1912-13 the election of Chairman and members in a few Union Boards, opinion was slowly crystallizing in favour of their abolition. The Royal Commission on Decentralization whose report was published in 1909 recommended the abolition of the Unions. The Central Government's resolution on Local Self-Government of 1915 also favoured their abolition and the establishment of Panchayats in selected areas with permissive powers and limited authority in matters of taxation. In 1915, the district

authorities were required to organise Panchayats in villages with a population of more than 3, 000 and informal Panchayats in selected villages with a population of 3,000 and less. These informal Panchayats had no statutory authority to collect taxes or to enforce measures of sanitation and public health. They were expected to use their influence in raising public subscriptions for the works they intended to carry on. Towards the end of 1918, there were 23 such Panchayats in the district, 35 having been dissolved between September, 1917 and December, 1918. A good deal of persuasion was found necessary to constitute these informal Panchayats. A sum of Rs. 11,000 was allotted as grants to them, but they evoked very little popular enthusiasm. Although a large number of these Panchayats were reported by local authorities to have been started, "it was found, however, on a closer scrutiny that 35 out of the 37 Panchayats said to have been started in Kalyandurg taluk did not exist in reality"<sup>[10]</sup>. The Collector reported that 'the experiment, cannot be said to have taken root in this district'.

In 1920, the Village Panchayats Act was passed making it possible for any village to have a Panchayat exercising statutory powers in all matters relating to sanitation, medical relief, education etc. The Panchayat was an elected body consisting of not less than 7 and not more than 15 members. All residents of the village aged not less than 25 years were entitled to vote and also to stand for election. The Panchayats were empowered to lay and maintain village roads, construct culverts and bridges; provide lighting in streets and public places; construct drains and dispose of drainage water and sullage; clean streets and remove rubbish; provide public latrines; maintain burning ghats and burial grounds; construct and repair wells, ponds, tanks; control cattle sheds, threshing floors, chatrams and village pounds; and provide vaccination and register births and deaths. The District or the Taluk Board concerned was authorised to empower the Panchayats to exercise other functions, such as the construction and control of markets, provision of sanitation during festivals, control of ferries and fisheries, planting and preservation of avenue trees, establishment and maintenance of elementary schools and provision of medical relief. Government was authorized to transfer village forests, village irrigation works or any institution to a Panchayat. The Panchayat was empowered to levy a tax on the capital value of buildings; profession tax; fees for cattle stands, threshing floors; and such other items as were indicated in the Act. The Inspector of Local Boards was

made the Registrar-General of Panchayats. From 1925-26 Government aided the Panchayats with grants for the maintenance of schools and libraries and for the improvement of village communications and water supply. During the decade 1920-30 about 120 Panchayats were set up in the district <sup>[11]</sup>.

The Local Boards Amendment Act XI of 1930 repealed the Village Panchayats Act of 1920 and brought the Panchayats within the scope of Local Boards. At the same time Union Boards were also converted into Panchayats or Panchayat Boards. Under the amended Act, the 13 Union Boards functioning at Kalyandurg, Gooty, Uravakonda, Konakondla,

Guntakal, Pamidi, Yadiki, Yellanur, Dharmavaram, Kadiri, Penukonda, Bukkapatnam and Amarapuram were classified as Panchayat Boards. But each of them formed a separate entity in administration providing the requisite civic amenities. A District Panchayat Officer was appointed for supervising the work of the Panchayats in 1933. In 1937-38, Amarapuram, Kalyandurg and Konakondla were converted into minor Panchayats as a result of the revised classification of the Panchayat Boards into 'Major and 'Minor' based on their average income. By the end of March, 1946, there were 16 major Panchayats and 188 minor Panchayats in the district.

**Table 3:** The Financial Position of Class-I Panchayats

Year	Number of Class-I Panchayats	Opening Balance Rs.	Receipts Rs.	Total Rs.	Expenditure Rs.
1890-91	16	974-00	15,793-00	14,819-00	13,691-00
1900-01	11	6,446-00	19,977-00	26,423-00	21,313-00
1910-11	11	3,476-00	24,825-00	28,310-00	24,569-00
1920-21	16	13,500-00	60,251-00	73,751-00	68,678-00
1930-31	13	17,958-00	89,584-00	1,07,542-00	85,318-00
1940-41	14	31,447-00	96,685-00	1,28,132-00	88,342-00

*Source:* Administration Reports of Anantapur District, 1882-1945.

It is evident from table 5.3 that the receipts of Class-I Panchayats during colonial rule is gradually increasing. In the same way the expenditure of these Panchayats is steadily increasing. It is pertinent to note that the expenditure of Panchayats never crossed the total amount available with these Panchayats.

From 1940, it became increasingly clear that the dual control exercised by the President of the District Board and by the Inspector of Municipal Councils and Local Boards over the Panchayats was ineffective. During the period of the Second World War it was felt that the Panchayats could be excluded from Local Boards and placed under the Collector. An Act was passed for this purpose in 1946, but was not brought into operation. The National Government introduced fresh legislation in 1950 <sup>[12]</sup>.

There was hardly any other institutional set up which could be compared favourably with the present day Panchayati Raj set up. This institutional set up in the post constitutional period was an administrative corollary of development planning and allied nation -building programmes.

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