

MINUTES OF EVIDENCE

TAKEN BEFORE THE

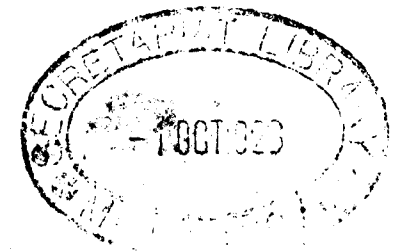
ROYAL COMMISSION

UPON

DECENTRALIZATION

IN

BURMA.



VOLUME III

Presented to both Houses of Parliament by Command of His Majesty.



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MINUTES OF EVIDENCE

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ROYAL COMMISSION UPON DECENTRALIZATION.

FOURTEENTH DAY.

RANGOON, Wednesday, 11th December, 1907.

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PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under-Secretary of State for India, *Chairman*.
 Sir FREDERIC LELY, K.C.I.E., C.S.I. | W. S. MEYER, Esq., C.I.E., I.C.S.
 Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S. | W. L. HICHENS, Esq.
 R. C. DUTT, Esq., C.I.E.

The Hon. Mr. W. F. RICE was called and examined.

9972. (Chairman.) You have spent about eight years in district work and about four years in the Secretariat?—Yes; I became Chief Secretary in July of this year.

It is desirable to give larger financial powers to provincial Governments generally and to the Government of Burma in particular, but I am not prepared to say that a more complete separation than at present exists between imperial and provincial finances is desirable or to suggest any practical method in which this result might be effected. I would enhance the powers of the Local Government with regard to the creation of new appointments so as to enable it to make appointments up to Rs. 500 a month. I would give the Local Government similar powers with regard to abolishing appointments. The Local Government should have power to grant fixed travelling allowances and conveyance allowances, to fix special rates of travelling allowances for localities where travelling is expensive, and to sanction the grant of local allowances for officers stationed in remote and expensive places. The Local Government should be authorized to grant any special allowance such as a local allowance, a house allowance, a travelling allowance, a horse or conveyance allowance, as well as fees or honoraria.

In matters of general administration the degree of control must be left to the discretion of the Supreme Government, but where the power to take action or to make rules has been conferred by law on the Local Government, it should be left to exercise the power. In other cases the statutory power of the Local Government might be enlarged. In the majority of Indian Statutes the power of the Local Government is subject to the previous sanction of the Governor-General in Council, but in many cases this restriction seems to me to be unnecessary. When it is a question of taking action or of framing rules in matters of purely local importance, the power of the Local Government might be exercised subject only to the general control of the Government of India, which would have power to interfere if necessary, but much labour and correspondence would be saved if the previous reference, which is required in each case, were dispensed with. As regards the remedy, specific amending legislation would be preferable to a general act of delegation.

In the departments in which I have had most experience I have noticed a tendency on the part of Directors and Inspectors-General under the Government of India to exercise administrative authority in matters which should properly be left to the Local Government. The assistance and advice of the Director-General of Education has

been of much value to the Local Government and to the provincial Director of Public Instruction. Without the assistance of the Director-General of the Indian Medical Service it would be difficult, if not impossible, to select suitable officers to fill appointments requiring special professional qualifications.

Many useful administrative reforms have been initiated by the Government of India. I may instance the educational reforms arising out of the Educational Conference held at Simla in 1901.

I would not curtail the right of appeal in respect of administrative action, whether granted by law or by practice. The Government must have the power to interfere in all matters of administration.

The right of appeal now granted to officers of Government against orders affecting them personally is not too liberal, and I would not curtail it. The local Government is already vested with power to withhold a petition addressed to the Government of India in any case in which the petition is merely an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant whose salary was not more than Rs. 100 a month. As regards appeals to the Local Government, the rule at present in force is that no appeal is entertained by the Local Government against the order of a Commissioner or Head of a Department upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant whose salary was not more than Rs. 50 a month.

The demand for returns and information continues to increase. This Government is at present engaged on an exhaustive enquiry into the influence of the opium policy on crime, as evidenced by the relative statistics of the last 20 years. This information has been called for by the Secretary of State for India.

Extended powers may suitably be delegated to the Financial Commissioner, Commissioners of Divisions, Heads of Departments and Deputy Commissioners, both in regard to financial matters and matters of general administration.

I am not prepared to say that the influence of the provincial Governments is in the direction of excessive rigidity or uniformity, or that they are too much dominated by considerations of revenue. The Commissioner is always consulted in this province in all matters of importance affecting his division, and his views are duly considered.

In the majority of districts in Burma the office work is excessive, and the opportunities of Executive Officers for personal contact with the people

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are thereby unduly curtailed, but I find it difficult to suggest a practical remedy. The province is rapidly developing and work is constantly increasing. Much of it is, no doubt, inevitable, but the labour now expended in the preparation of reports and returns might well be reduced. This question was examined a few years ago under the orders of the Government of India, and some reduction was effected. The relief was, however, inconsiderable, and on a re-examination further relief might be granted. With the development of the province, increases of establishment are constantly required and are sanctioned from time to time. No general increase in the administrative staff is required at present, and no general reduction in the area of district or other charges is desirable. Executive Officers in Burma possess sufficient knowledge of the vernaculars.

Care is already exercised in the selection of Commissioners, Deputy Commissioners and other responsible officers. I do not think that the grant of larger powers will render necessary greater care in the selection of officers than is exercised at present.

Transfers of officers are no doubt frequent, but not unnecessarily so. Officers fall sick and go on leave, and transfers are therefore inevitable. They are less frequent than in former years, and are certainly avoided as much as possible.

There are no District, Sub-divisional or Local Boards or village unions in Burma, and I am not in favour of the creation of Advisory or Administrative Councils to assist Divisional or District Officers. I do not think that it is either desirable or possible to give village communities in Burma greater powers in the disposal of local affairs. Village headmen are already empowered to dispose of petty criminal and civil cases.

9973. Will you tell us why—in practice, not in theory—there is such a considerable difference between the legislation of Upper and Lower Burma? I understand that nearly all your laws relate separately to Upper and Lower Burma?—Yes, a good many laws in Lower Burma have been in force there longer than those in Upper Burma.

9974. Is there any reason why they should not now be amalgamated?—There is a tendency, and a desire, to amalgamate the law as much as possible, but it cannot all be done at once. A new law amalgamating the village law in the two sections of the province will come into force within a week or two.

9975. But is there any practical reason why the laws and the general administration of Upper and Lower Burma should not become identical?—There is no reason why it should not become so in time, but at present it could hardly be done. The revenue system, for instance, is different in the two sections of the province; we inherited a revenue system when we annexed Upper Burma, and we kept it with as little alteration as possible.

9976. Is it desirable to maintain the alteration between the two sections?—Not permanently, I think. A beginning has been made towards amalgamation.

9977. You think the law and administration will be advantageously amalgamated at no distant date?—Yes. For instance, the Registration Law is different; in Lower Burma the Indian Registration Law is in force as in other parts of India; in Upper Burma there is a special Upper Burma Registration Regulation which is of a simpler character, because the people of Upper Burma are thought to be not yet capable of carrying out and observing the intricate provisions of the ordinary Registration Law. That is a sample of the difficulty of amalgamating the law immediately.

9978. Do you find any difficulty in obtaining suitable representatives of the natives of Burma for the Legislative Council?—I think there is no difficulty, because the number of members is at present very small.

9979. How many Commissioners' divisions have you?—Eight.

9980. It has been suggested to us that the Commissioners in Burma have, for one reason or

another, a somewhat less free hand than they have in other parts of India?—I cannot say.

9981. Are the powers which they exercise under revenue enactments sufficiently extensive?—They might be enhanced with advantage.

9982. You say that Commissioners are responsible to the Local Government. Does the Commissioner of a division correspond with the Secretary of the Government in the appropriate department?—Yes, he also corresponds habitually demi-officially with the Lieutenant-Governor himself.

9983. What is the average size and population of a Deputy Commissioner's district?—They vary very much. The district of Hanthawaddy, I should take as a fair average; that is 3,023 square miles, population 484,000; the population there is probably more than the average, because that district is surrounding Rangoon. I should think the average would be about 300,000. The area of the smallest district (Kyaukse) is 1,274 square miles, population 141,000; the area of the largest district (Chindwin) is 19,062 square miles; population 154,000.

9984. After how many years' service does a man become a Commissioner?—The most junior Commissioner in Burma, who was appointed in November of last year, commenced his service in 1885.

9985. Then above the Commissioners there is no one but the Financial Commissioner and the Lieutenant-Governor?—That is correct.

9986. Some of your Assistant Commissioners are Covenanted Civilians and some are members of the Indian Army?—Yes, and some are Uncovenanted Civilians.

9987. In the future is it proposed to have nothing but Covenanted Civilians?—Covenanted Civilians and members of the Indian Army; no doubt in the future the cadre will be closed to the Indian Army as well.

9988. Is it practically now so closed?—No, not yet.

9989. With regard to township officers, who are the ultimate representatives of Government in most direct contact with the people, what is their position?—A township officer is an Executive Officer. He is technically an un gazetted Officer, but for certain purposes *myooks*, as we call them, are treated as Gazetted Officers. They are members of the Subordinate Civil Service. Their salary ranges from Rs. 175 to Rs. 250 a month.

9990. The revenue is collected through the agency of the village headmen, who are remunerated by commission?—Yes.

9991. Is that a satisfactory system?—Very, I think.

9992. Satisfactory from the point of view of revenue?—From the point of view of the administration of the country.

9993. Would not the fact that a man is paid by commission incline him to get in his revenue at all costs, because his salary depended upon it?—I do not think so. He has no authority to remit revenue or to enhance revenue; he merely has to collect what he is told.

9994. Would there be any inclination on his part, under the present system, to point out to the Divisional Officer that remissions were needed?—I do not think that the consideration of his commission would stop him from doing so. The commission is not very large, and the headman is very much on a level with the rest of his villagers, and his sympathy with the villagers would probably be greater than his desire for his own commission.

9995. The sympathy would extend to his depleting his own pocket if necessary?—Yes, I have no doubt it would.

9996. There are two judicial jurisdictions in the province, one in Upper Burma and one in Lower Burma?—Yes. There is a Chief Court in Lower Burma and a Judicial Commissioner in Upper Burma.

9997. Does that arrangement lead to divergent expressions of judicial opinion?—It has done so on occasions; rulings have differed, but not very often. I remember no serious inconvenience as having been caused by it.

9998. The Judicial Commissioner is entirely independent of the Chief Court?—Quite; he exercises an independent jurisdiction altogether.

9999. Do you know of any other province in India where a similar state of things obtain?—I believe there is a Judicial Commissioner of Oudh and in Sind.

10000. Would any good purpose be served by amalgamating the two judicial authorities?—In time they will be amalgamated. There would be a certain amount of inconvenience to the natives of Upper Burma in having to come to Rangoon for their final appeals; they find it convenient to be able to go to Mandalay.

10001. Do not many of your Commissioners exercise judicial powers?—Yes.

10002. Is that satisfactory?—It is satisfactory where their other work is not so heavy that they have no time to do judicial work.

10003. Does judicial work interfere with their revenue work?—It was on that ground that separate Divisional Judges were appointed in three divisions.

10004. Are the relations between the Commissioners and the police satisfactory?—Yes, I think so.

10005. Does the system under which the District Superintendent is under the control of the Deputy Commissioner work well?—I think it works quite well in practice.

10006. There is no undue interference of the one with the other?—I think not.

10007. You tell us that "in the control of sanctioned working plans the Chief Conservator has taken the place hitherto occupied by the Inspector-General of Forests"?—Yes.

10008. What is a "working plan"; is that the delimitation of forest?—It is a programme of work for the Forest Officers to deal with.

10009. You advocate the plan of local allowances; does that affect pensions in any way?—No, a local allowance does not affect a pension.

10010. The freedom which has been nominally given to you by the Government of India has been limited by a series of executive orders?—There have been instances in which the Government of India have sent model rules, or a set of draft rules, with the suggestion that they should be framed by the Local Government under an Act, when the Act gives power to the Local Government to frame rules.

10011. Would you give us an instance?—I will instance the Poisons Act, which gives power to the Local Government to frame rules subject to the control of the Governor-General in Council. The Government of India sent us a set of model rules which they said they wished to have framed, on the ground that it was desirable to have uniformity in the rules as to poisons adopted in the different provinces.

10012. Would you consider that the circumstances in different provinces were not such as to require uniformity in the matter of the sale of poisons?—I am not prepared to say; I do not know enough about the circumstances of other provinces; but, if the aim was to secure uniformity, it seems to me that it would have been desirable in framing the Act to reserve the power to the Government of India to make rules.

10013. Did you as a matter of fact adopt their suggestions?—We returned the rules with suggestions for their alteration; I believe the case is not yet completed.

10014. Is there any other case to which you would draw our attention?—The Petroleum Act has been mentioned as another instance, but I am not prepared to speak as to that of my own knowledge.

10015. However, you think, that that is not an isolated case?—I think not; there is a tendency in that direction.

10016. Do you think that the action of the Government of India is, not merely in theory but in fact, detrimental to the provincial Government?—Yes, the Local Government is better capable of judging what rules are required in a case like the Poisons Act; the rules that were sent down were a good deal more elaborate than are required in Burma.

10017. Suppose the circumstances were more or less uniform throughout India, and the rules varied considerably in each province, might that not occasion a considerable amount of correspondence with the Government of India, and a comparison of what was taking place in different provinces?—I should think not.

10018. What do you mean by "general control"?—I mean by general control that any rules or orders framed by the Local Government under an Act should be published in the official Gazette, and copies supplied in ordinary course to the Government of India, and if they thought there was any reason to object they could say so, and suggest to the Local Government that they should alter the rules.

10019. "Suggest" or "require"?—Require the Local Government to alter the rules.

10020. Under that system would there be a less prejudicial interference with your freedom than there would be under the rules which require interference?—I think there would be the same amount of control but less correspondence; because there would be no correspondence except where the Government of India thought that interference was required.

10021. It was suggested to us the other day at Madras that in practice the Medical Service was a provincial Service—though nominally there is a central control; practically when a man is sent to a province he remains there permanently, or until he gets on to what is called the Selected List. Is that so, in practice, in Burma?—To a great extent it is true. I have known cases of transfers. There was an officer in the Indian Medical Service who was a Civil Surgeon in Burma; he recently applied to return to India, and he was transferred to India for military employment.

10022. Without the leave of the Local Government?—The Local Government sent on his application and said they had no objection.

10023. You do not think that the control of the Director-General of the Indian Medical Service is in any way, therefore, harmful?—I think not.

10024. Who is the Head of your Medical Service?—The Inspector-General of Civil Hospitals, who has the rank of a Colonel.

10025. You do not think that at any stage there is any desirability of curtailing the present right of appeal?—Do you refer to personal appeals, or to appeals on public questions?

10026. I will take both.—No, I think there is no occasion to curtail the right in either case.

10027. Would a great many appeals come through you as Chief Secretary?—Yes.

10028. And through you to whom?—To the Government of India.

10029. Not to your own Government?—There are a number of appeals to the Local Government from persons who have been punished or censured by Heads of Departments.

10030. Are most of them on trivial questions?—Many of them are appeals against orders of dismissal or removal.

10031. What about fines?—Fines are practically forbidden as a punishment in this province.

10032. And in regard to minor punishments, whatever form they may assume?—There are very few appeals to the Local Government against any punishments except reduction or removal.

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10033. Do you generally find that you uphold the decision of the officer who has ordered the punishment?—I could not say that; there are many cases in which the order is reversed.

10034. A sufficient number of cases to make it desirable in your judgment to retain this right of appeal?—I think so, certainly.

10035. You tell us that there is a great demand for returns and general information. You mention one return regarding the effect of opium on increase of crime; can you give us another instance?—There are often references for information. For instance, the Government of India recently wrote and asked us to send them a return showing all political pensioners—a return of all pensions granted to relations of King Mindon Min. I could not definitely say that the demand has increased without a detailed comparison of the number of requests in different years.

10036. These returns do not necessarily come through your department?—Many of them do not—only those do so which relate to matters with which I am concerned.

10037. You tell us that "The Commissioner is always consulted in this province in all matters of importance affecting his division; and his views are duly considered"; that may mean anything or nothing?—I did not mean nothing; I mean that they are considered.

10038. But are they adopted; has the Commissioner really a more or less deciding voice in what is going to be done in his division, or not?—I think he has. The Lieutenant-Governor may, and does, overrule him if necessary.

10039. You would lead us to believe that on the whole the Commissioner is the person who really runs the division?—Yes.

10040. You have told us that the Commissioner corresponds with the provincial Government through the Secretary in certain departments. Suppose there is a difference of opinion between the Secretary and the Commissioner; the Commissioner takes one view and the Secretary holds another; the Secretary takes his view to the Lieutenant-Governor; are we to take it that, as a rule, the Commissioner gets his way, or that the Secretary gets his way, with the Lieutenant-Governor?—There are instances of both, I cannot say which is most frequent.

10041. With regard to the office work being excessive, as you tell us it is, whose duty do you think it is to endeavour to reduce the office work, the duty of the provincial Government or of the Government of India?—The provincial Government.

10042. Have the provincial Government done anything towards that end?—They have tried, I think; they are always trying.

10043. But have they succeeded?—Not to any great extent.

10044. We are told that a great deal is going to be done in the way of delegation, but, as far as I can gather, nothing has yet been done?—The reason for the increase of office work in Burma is mainly the development of the province. It is not the fault of any system, so much as the natural increase of work owing to the increase of population, cultivation, trade and commerce.

10045. Would this increase of general activity account also in any way for the increase in the number of returns and statistics which you mention?—I do not deal myself with commercial or agricultural affairs, so I can scarcely answer.

10046. So far the provincial Government have not done anything very actively to reduce this excessive office work?—The Lieutenant-Governor recently appointed a small committee. About a year ago he appointed two Commissioners of experience, Major Maxwell and Mr. Todd Naylor, to hold a special enquiry and try and evolve a scheme by which work might be decreased; their proposals have been received and are being considered, and they will, I think, give some relief.

10047. Do their proposals go outside the actual authority of the Lieutenant-Governor?—Some of them do.

10048. When did these gentlemen report?—About six months ago.

10049. Nothing has yet been done?—Yes, something has been done. I am not prepared to give details at a moment's notice. A good deal of it entails an increase of establishment, which will require reference to the Government of India and to the Secretary of State in some cases. Some of it also will probably require legislation.

10050. But what has been done which would not require a reference?—There were certain suggestions that could be carried out without a reference; they are now under consideration, but the most important proposals would entail a considerable increase of establishment.

10051. It comes back to this, that nothing has yet been done by the provincial Government?—The provincial Government are taking action on the report now.

10052. You tell us that Executive Officers in Burma possess all the knowledge of the vernacular that is necessary?—I think they have a fair knowledge of it.

10053. How many languages or dialects are common in Burma?—There is one main language; the Burmese language is common all over Burma proper. In the Shan States there is the Shan language, and in the outlying hill districts the hill tribes have dialects, but they are people that the ordinary District Officer seldom sees, and has no experience of. There is also a Karen language but, generally speaking, Burmese is the one language which is used throughout the province.

10054. An officer knowing Burmese would be able to go into any district or division and converse freely and easily with 90 per cent. of the people?—Yes.

10055. When would you say an officer may be expected to know the language fairly thoroughly after he first comes here?—Members of the Burma Commission are required to pass the Higher Standard in Burmese.

10056. The Higher Standard, perhaps, does not necessarily enable the officer to converse in Burmese?—An officer could not pass unless he was able to converse fairly freely; but, with experience and practice, most officers improve in their knowledge of the language beyond what they know when they pass the Higher Standard.

10057. When do they pass the Higher Standard?—As soon as possible; they generally pass it within two years or eighteen months.

10058. Do officers when they have been home on eighteen months' or two years' leave come back rather rusty in their knowledge of the vernacular?—No, I do not think that a knowledge of the vernacular would be lost in so short a time.

10059. But would they not come back rather rusty?—I think not; I went myself on two years' leave, and I do not remember that I found difficulty with the language when I returned.

10060. It would not be necessary in any way to require officers after a considerable period of leave, such as that, to show that they had not lost command of the language?—I think not.

10061. You say that transfers are less frequent than in former years?—I believe so.

10062. Who settles the transfers?—The Lieutenant-Governor.

10063. Has the Commissioner got power to transfer his Deputy Commissioners and Assistant Commissioners from district to district inside his own division?—No.

10064. That is all done by the Lieutenant-Governor?—Yes, with officers of that rank. The Commissioner transfers officers of the Subordinate Civil Service, but not beyond that.

10065. Not officers of the Provincial Service?—No. That is done by the Lieutenant-Governor in the Chief Secretary's office.

10066. Practically by you?—No, by the Lieutenant-Governor personally. The Lieutenant-Governor passes orders on these matters.

10067. At all events, as Chief Secretary, you see all the transfers that are made?—Yes.

10068. And you tell us that they are less frequent than in former years?—I believe there is no doubt that they are.

10069. Did you yourself as a Deputy Commissioner experience the necessity of staying a considerable time in a district before you could know it?—Certainly.

10070. And you recognise, therefore, that from the point of view of value to the Service, they ought to be kept as long as possible in the same district?—Undoubtedly.

10071. You tell us quite certainly that they are now so kept a longer time in their district?—Yes, unless some special reason arises making it desirable to transfer them.

10072. Deputy Commissioners appear to have been about a year or 15 months in charge of their districts; is that a satisfactory length of time to keep an officer in charge of a district?—They are kept longer than that in many cases.

10073. Not according to the figures you have given us?—The figures referred to are the dates, as shown in the Civil List, on which the officers in the Commission assumed charge of their respective present posts. But the officers who are shown in the Civil List as having been a year or more in a district are not immediately going to be transferred; before they are transferred, they may have been a much longer time.

10074. At the present moment the average service of one of these Deputy Commissioners in his present charge is about a year?—The average shown by these figures may work out at about a year, but the figures are merely the dates on which the officers last assumed charge possibly on their return from leave. The true average would probably be longer. Certainly many instances would show longer periods than one year.

10075. Is it a satisfactory length of time for which to keep a man in a district which may cover an area of 19,000 square miles, and which, on the other hand, may only be 1,000 square miles?—No, but the time is not limited to that. If we could see these same officers after another year, many of them would be still shown as in charge of the same district as they are at present.

10076. And a great many may have been moved?—Some of them would have been moved.

10077. How long would it be desirable from the point of view of the district itself, that an officer should stay in charge of it?—It is impossible to give a definite period. The value of an officer is greatest in charge of a district when he has been there long enough to get to know the district and the people thoroughly.

10078. How long would you give him to know a district of, say, on the average, about 3,000 square miles?—He is not likely to know his district well until he has been there six months or a year, at any rate.

10079. In six months could he get all round his district?—He could visit most parts of it.

10080. Until six months are over he is not of much value?—I do not say that he is not of much value; he is not of the same value that he will be when he knows the district better.

10081. Therefore, it is desirable that a considerably longer period than a year is the time suitable for retaining an officer in a district?—Yes, in my opinion a longer period than a year is desirable.

10082. Are the Assistant Commissioners and Deputy Commissioners often moved about from district to district inside the same division?—Yes; they are moved when necessity arises, but such transfers too are regarded as undesirable.

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10083. Why are they more or less constantly moved?—Generally owing to other officers going sick, and going on leave.

10084. The pay of a Deputy Commissioner depends not upon the station that he is in, but upon his length of service?—Upon his rank in the Service.

10085. Because one officer is moved up it would not be necessary to transfer a great many others?—Not necessarily.

10086. How would the necessity of moving officers within divisions arise from the promotion of this, that and the other officer?—I mean promotions cannot be very great in a small Service like Burma?—If an officer is promoted temporarily or permanently to the rank of Deputy Commissioner from an Assistant Commissioner, he vacates the appointment he has held as Assistant Commissioner. An Assistant Commissioner, as such, does not hold charge of a district.

10087. What does he do?—He is generally in charge of a sub-division of a district. Some of them are headquarters Assistants or hold special appointments; most of them are in charge of sub-divisions.

10088. Then you suggest that the number of transfers, which is considerable, is due entirely to promotions?—To promotions and to officers going on leave, and to casualties owing to deaths and sickness.

10089. Could the number of these transfers be reduced?—I do not think so; I believe that every effort is now made to reduce them as much as possible.

10090. You have no District Boards or Local Boards in Burma, outside the municipalities?—No, the municipalities and the Rangoon Port Trust are the only local bodies.

10091. Have you any district cesses?—There is a district cess in Lower Burma, not in Upper Burma.

10092. Are there any Acts in existence which give the provincial Government power to delegate authority which delegation they have not exercised?—I cannot recall any such Act.

10093. You deal with promotions subject to the authority of the Lieutenant-Governor?—Not all promotions, only promotions in certain departments.

10094. Since you have been in, the Secretariat has it been necessary to pass over officers because they are not up to the standard of efficiency which you would expect?—Yes, not many, but I have known cases.

10095. You are guided in your promotions by the rule of seniority first?—Subject to efficiency, yes.

10096. Suppose that there was not much, but still some, difference between two men, would seniority give the particular post to the man who was senior?—Yes, as long as the senior man was regarded as fit for promotion.

10097. Up to the standard, though not the better man of the two?—Generally the senior man would get the promotion, I think. I am talking of ordinary promotions, not special posts for which officers are selected.

10098. Might that lead to a low standard of efficiency being set in order not to get rid of a certain man?—No, I think not. An officer would not be got rid of, even if he was passed over; he would remain in a lower position.

10099. Do the officers, after they have been passed over, still remain in the lower grades?—I am talking now of the Covenanted Service?—There have been such cases.

10100. How many cases have there been in the last four years, say, since you have been in the Secretariat?—I have known some cases.

10101. Have there been half a dozen such cases?—No, not so many.

10102. Three or four?—Three or four probably.

10103. In the last four years?—Yes.

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10104. Suppose you had to judge of the claims of two officers, of equal standing, for a particular post, what would you set most store upon in deciding as to which officer was to get the post?—A good deal upon the opinions of the officers under whom they had served.

10105. What would their recommendations chiefly be based upon?—Upon the capacity of the officer in question for administration, and his tact and method of dealing with the people.

10106. Would a good deal of merit be assigned to his power to write a good despatch?—It would depend a great deal upon the particular appointment that there was a question of promoting him to; a judicial appointment, an administrative appointment, and an executive appointment, would require different qualifications.

10107. In the case of an appointment to the Secretariat, would the first qualification be the power to write a good letter?—That, I imagine, is a necessary qualification; I am not sure that it is the first.

10108. Have most of the officers at present at the head of the Government in Burma been through the Secretariat?—The Financial Commissioner has served in the Secretariat, the majority of the Commissioners have not.

10109. Might it not, therefore, be possible that the first recommendation for a man to get to the top of the tree would be the power of writing a good despatch; that would first of all pass him into the Secretariat, and then lift him out of the Secretariat?—I do not think that the power of writing a good despatch is the only qualification required in the Secretariat.

10110. I do not say that, but would it not be a very important factor in taking him to the top of the tree?—I think it would be a factor, no doubt.

10111. But not, in your judgment, an important factor?—No, I think not.

10112. Suppose a man was a good linguist, very much in touch with the people in his district, and constantly in the habit of travelling about his district; would that be as likely to bring him to the notice of the provincial Government as his power of putting things clearly and tersely on paper?—Certainly, I think it would; his being in constant touch with the people would be regarded as a valuable trait in his method of administration.

10113. Quite as valuable as the other?—I should think more so.

10114. That is your experience; if you think over the persons who are now going up the ladder, you think that that has been a determining factor in their success?—It certainly has.

10115. With regard to Advisory or Administrative Councils, you do not think that in Burma these could be created advantageously?—I think not. It is unlikely that the people who would be appointed to them would take any real interest in the work, or that their services would be of any great value. It would be of assistance to the District or Divisional Officer to have the opinions of the natives of the country on proposals that might be made; but they get those already by consulting persons with whom they are acquainted. The officials in this province are generally well acquainted with the people, and are in the habit of conversing with respectable Burmans—elders of the villages and towns in which they live—and they can get as much advice in that way and in as useful a way as they would by having Advisory Councils.

10116. Is the idea of what in other parts of India is called a panchayat quite foreign to the Burmese temperament?—There is no such thing as a formal village Council in Burma.

10117. Was there no form of village government previously to the British Government taking over Burma?—Certainly, a very complete form of village government. There is a headman who is generally elected by the villagers themselves and

commonly appointed by the Deputy Commissioner on the election of the villagers as long as there is no objection to him otherwise. He is the headman of the village and he exercises considerable powers in the village with regard to sanitation, petty crime, the collection of revenue, prevention of cattle disease, and matters of ordinary local interest.

10118. He is a sort of benevolent autocrat?—To a certain extent in minor matters; he is himself one of the villagers.

10119. Is there any cess levied in the village?—In Lower Burma there is a district cess, in Upper Burma there is not.

10120. How is all that sort of petty expenditure provided for; suppose you wanted a village well in Upper Burma, where would the funds come from?—The villagers would build it themselves; the village community is regarded under this system as being jointly responsible for what occurs in the village.

10121. Would it not, therefore, be just as wise to recognise the existence of that village community?—It is recognised.

10122. I thought you said that there was nothing like a village Council?—There is no Council, but there is the village itself and its headman. The elders of the village collect and talk things over among themselves, but there is no formal Council.

10123. For the purpose of petty criminal and civil jurisdiction would it not be as well to have, even perhaps as assessors, somebody to assist the village headman?—The system was not introduced by us; we found it in the country and it satisfies the people of the country, and I think there is no reason to alter it.

10124. With regard to District Boards, speaking here with the authority of the Government of Burma, you think it is undesirable that there should be a system of District Boards?—I think the people of the country are not sufficiently educated up to the idea of self-government to render District Boards desirable.

10125. In other provinces there are District Boards, with a Divisional Officer as President, and more or less nominated members. Do you think that the Burmese are not prepared for such a system?—I myself believe they are not. There is a District Fund in each district, which is administered for local needs by the Deputy Commissioner without the aid of a District Board.

10126. That comes from a cess upon land?—In Lower Burma it comes from the district cess; in Upper Burma it is chiefly derived from rents from bazaars and other similar sources.

10127. Although there is a district cess, no matter how raised, do the Government of Burma think that it is undesirable at present to create any local bodies to deal with the expenditure of these funds?—Yes, I think so. I may mention that District Boards were introduced into Burma some years ago, but were not a success; there was no strong objection to them, but they excited little interest.

10128. What was the composition of those Boards?—I cannot say exactly; I think the local officers appointed or nominated respectable members of the community to serve on the Board, and the Boards simply died out; when members resigned or died no reappointments were made, because little interest was taken in the matter by the local people.

10129. Were any powers assigned to those Boards?—They were Advisory Boards, I think.

10130. Did the fact that they were only Advisory Boards create apathy in regard to their proceedings?—I do not think that that is so; I think that if we introduced District Boards now they would generally do what the Deputy Commissioner suggested to them; the result would be much the same as the Deputy Commissioner administering the District Fund as he does at present.

10131. (Sir Frederic Lely.) You say that members of the Legislative Council are nominated by the Lieutenant-Governor with the sanction of the Government of India. If that sanction was dispensed with would there be any objection?—I know of no objection.

10132. You say that the eight Commissioners are responsible to the Local Government for the working of all the departments in the Public Service. You deal with police matters; do you say for instance, that the Commissioners are in any way responsible for the police work in their own divisions?—Certainly, but not for questions of internal discipline or economy.

10133. Suppose a Commissioner forms a strong opinion as to the conduct of the police of a particular district, how would he enforce his opinion?—By a report to the Local Government in some cases. In others he would give advice or instruction to the District Magistrate. He exercises no statutory authority.

10134. The Deputy Commissioner's responsibility would be enforced by his power to give orders to the Superintendent of Police?—Yes. He has authority as District Magistrate.

10135. But has the Commissioner any direct power?—I think not, but he exercises a general supervision and control over the action of the District Magistrate in respect of police matters. His only resource would be to report his opinion to the Local Government or to the Inspector-General of Police.

10136. If the Inspector-General of Police received such an opinion and did not agree with it, what would happen; would he let it drop?—If the Inspector-General of Police disagreed, he would have to refer it to Government, or, if he did not refer it, the Commissioner would probably do so.

10137. That is really the only connection between the Commissioner and the police?—Yes.

10138. Have there not been very numerous changes in the organisation of the police lately under the orders of the Government of India?—Yes.

10139. Have they not gone into excessive detail?—Yes, I think they have probably.

10140. They have gone so far as to prescribe the pay of the police; their uniform; even down to buttons?—Yes.

10141. Is that advisable?—Certain details might have been left to the Local Government; as to the uniform itself, it is a good thing that the police should have one uniform throughout India.

10142. Is not the organisation of the local police a matter that might well be left entirely to the provincial Government?—I think that an Imperial Police Service is valuable.

10143. I mean the provincial police who are responsible for law and order within the province; might that not be left to the Local Government entirely?—Yes, certainly.

10144. Have you to apply to the Government of India for sanction for every increase in the numbers of the provincial police, however small?—Yes. The sanction is necessary under section 2 of the Police Act, 1861.

10145. Have not the orders that have been issued under the new police organisation left the provincial Government very little power of deviating from them even on small matters?—Yes.

10146. Has not the effect of the recent changes in the police been to tighten, what I may call, the screw of departmentalism?—I am not sure.

10147. For instance, has the control of the District Officer and of the Commissioner been lessened thereby?—I do not think so.

10148. Is the appointment of the Inspector-General of Civil Police a new appointment?—No.

10149. As to the subordination of the police officers and the relationship of the District Officers to the police officers proper, has that been altered substantially in the recent re-organisation?—I do

not think that there has been any substantial alteration in this province.

10150. Is not the Deputy Inspector-General for Railways and Criminal Investigation a new appointment?—Yes.

10151. Has he any powers within a district and off the railways?—He exercises no direct authority over District Police Officers.

10152. Not over the District Superintendent, but over the officers subordinate to the District Superintendent?—No, he would exercise no such authority over the head of the District Superintendent.

10153. Suppose he had reason to believe that there was need for a special enquiry in a district, has he power to send his own detectives into that district to take up the enquiry?—Yes, but he would no doubt inform the District Superintendent.

10154. He would, no doubt, if he was a man of tact, but would he be obliged to?—If he liked, he could send his own men into any district.

10155. Without any reference to the authority responsible for the peace and order of the district?—I believe he could do so. I think he probably would not do so.

10156. Is not the system which makes that possible rather fraught with possibilities of friction?—I do not think there is any possibility of friction; his rank as Deputy Inspector-General enables him to avoid that.

10157. But if the Superintendent of Police came to know that the Deputy Inspector-General had sent his men into the district, with the power to communicate with the local police and to conduct an enquiry quite apart from him, would it not be natural for the Superintendent of Police to be annoyed?—I do not think the Deputy Inspector-General would do that without informing the Superintendent of Police.

10158. As a matter of fact, is that never done?—I am afraid I cannot say whether it is ever done; I think the Deputy Inspector-General would always inform the Superintendent of Police.

10159. Among the subjects under your purview is that of language examinations. Do you think the examinations of junior officers are sufficient?—I think so.

10160. As to the selection of Commissioners and Deputy Commissioners, as a matter of fact would you say that none are ever appointed now-a-days who are unfit?—I think I can say that.

10161. If the claims of two men clash with each other, or they are in rivalry at all, suppose both men are fit, but the senior is not so fit as the junior, would you still appoint the senior?—If the senior is fit, I think he would be appointed first. I again speak of ordinary promotions, not of selections to special appointments.

10162. Then in other words, your system is not the selection of the fit, but the exclusion of the unfit?—That is so.

10163. Do not you think that to pass over a man who is fit in favour of a junior who is better qualified would have a rather bad effect on the morale of the service?—I think it would.

10164. We have had it in evidence that on a certain date last year the average time served by each officer in a district was something under 12 months. Do you not know cases in which there have been two or three changes in a year in a single district?—Yes; such cases do occur.

10165. The figures which we have got for this year may probably be taken as of an average year, and the figure next year would probably work out to the same result?—Yes. But I should like to explain one point which shows that the average time referred to is not the true average. I will give an instance. In the Bassein district the Deputy Commissioner went on leave for three months recently; a junior officer was posted to replace him, and the original Deputy Commissioner of the district, who went on three months' leave, on the expiry of the three months' leave is now

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returning to the district. That would be shown as two changes in the year; in reality it is not a change at all; it is merely the original man returning to his district after three months' absence.

10166. His term would count from the time of his return?—In the column of the Civil List at which you are looking, it would count from the time of his return; the book would show that he had been there only two or three months, whereas in fact he may have been in charge of the district for two or three years.

10167. You are not in favour of the creation of Advisory Councils or District Boards?—That is correct.

10168. You recognise that it is desirable to enlist popular opinion and help in the work of governing the country?—Certainly.

10169. In considering what machinery should be set on foot for gaining that assistance, what would you suggest; if you do not have District Boards, and if you do not recognise the village, what would you suggest?—All the administration of the province is based on the village as the unit.

10170. You think that that is sufficient for the present?—I think so. The village is represented by its headman instead of by a village Council, but the headman is equally representative because he is elected by the village.

10171. He is a single man?—Yes. He exercises authority over the village.

10172. There is no sort of assembly of village elders?—In practice the village elders do assemble no doubt, but there is no responsible assembly of village elders.

10173. You say that these village headmen, assisted or not by the village elders, undertake the public works of the village?—Yes.

10174. The schools?—No, they do not undertake the schools. There is a very complete system of Buddhist monastic schools; almost every monastery throughout the country is a vernacular school.

10175. That is done in conjunction, and, sympathy, with the people?—Yes.

10176. They are not under a Government department?—Many of them are not; some of them come voluntarily under the rules of the Education Department, but it is an indigenous system altogether.

10177. It is essentially a village agency?—Entirely so.

10178. Then as to sanitation?—The headman of the village is responsible for village sanitation.

10179. As a matter of fact does he meet that responsibility?—To a certain extent.

10180. What, for instance, would happen if the village entirely neglected sanitation?—They could not entirely neglect sanitation. They have their own ideas; they are not the most modern ideas of sanitation, of course, but they have rules which they carry out about segregating diseased cattle, and keeping their villages clean, and simple rules of that sort.

10181. If the village fails in its responsibilities, is there any means of bringing it to book?—Certainly; there are penalties which can be imposed under the Village Act in Lower Burma and the Village Regulation in Upper Burma for neglect of their duties; every headman under the Act is obliged to perform the duties imposed on him by law as headman, and every villager is obliged to assist the headman in the performance of his public duties; in default he can be punished.

10182. Have they power to levy any cess on the members of the village community?—No, the headman has no power to levy a cess.

10183. Then it would be hard to hold him responsible, for instance, for keeping the village clean?—No, because the villagers have to turn out and do the work.

10184. But suppose they did not turn out and do the work?—Then the headman can punish them

himself; he can make them turn out; it is his business to see that they do turn out.

10185. It has been said more than once that the officers in Burma know the people well. To what would you attribute that, supposing it to be true; that they know the language better than officers know the language in India?—I have no experience of India myself, but if it is true, it may be due to the fact that the Burmese as a race, are a liberal and friendly people, with no caste or class prejudices, and are easy and pleasant to deal with.

10186. Also, the one language area must be an advantage?—No doubt that is an advantage.

10187. And generally your methods of Government in Burma are less complex than those in India?—I cannot say; I have no experience of any other province.

10188. (Mr. Dutt.) Apparently, of the Deputy Commissioners, 14 have ceased to have any concern with the administration of civil justice?—That is so.

10189. How many districts are there altogether in Burma?—There are 37 districts in the whole of Burma.

10190. In the majority of cases in Lower Burma, has the duty of civil justice been taken away from the Deputy Commissioners and entrusted to other officers?—Yes, to Divisional and District Judges.

10191. Are they men from the Indian Civil Service?—Not all; two appointments of District Judges are filled by members of the Provincial Service, and some are unconnected members of the Burma Commission.

10192. Are all the districts in Lower Burma divided into sub-divisions?—There are two districts, the Hill Tracts of Northern Arakan, and the Salween district, that are not.

10193. Are Sub-Divisional Officers generally taken from the Provincial Service?—They are taken some from the Provincial Service, and some from the Subordinate Civil Service, and some from the junior members of the Commission—Assistant Commissioners.

10194. How is the Provincial Service recruited?—It is mainly, but not entirely, filled by natives of the country, or Statutory Natives of India. Direct appointments are by nomination entirely, but there is an examination to the Subordinate Civil Service, and promotions are made to the Provincial Civil Service from the Subordinate Civil Service.

10195. Are any educational qualifications insisted upon in the Provincial Civil Service; must candidates be graduates or under-graduates or anything of that kind?—I think there is no definite qualification laid down; of course reasonable educational qualifications are, in practice, required. Their pay ranges from Rs. 300 to Rs. 800.

10196. You have told us that the village headman is generally elected by the people of the village?—He is appointed by the Deputy Commissioner, but he is usually appointed after an election is held; the Deputy Commissioner is not bound to accept the selection of the villagers, but he generally does so, as a matter of practice, if there is no reason to the contrary.

10197. Who holds the election; is there any special form of election?—No, there is no prescribed form. Hereditary claims are also observed. Other things being equal, if a headman dies, his son or other heir, if he is fit, is generally selected, and appointed to be the next headman.

10198. When there is a vacancy either the Deputy Commissioner, or the Sub-Divisional Officer, or the township officer, requires the people to name their own nominee?—That is so.

10199. And generally that man is appointed?—Yes.

10200. You have told us that he has very considerable powers, both with regard to sanitation and with regard to other village affairs?—He has power in minor matters; his powers are strictly limited; he can fine a villager up to Rs. 5 for refusing to perform his public duties; he tries

petty cases of theft—thrift of property not exceeding Rs. 5—and other minor cases, and in some cases he is given civil judicial powers up to Rs. 20.

10201. You find that that system works satisfactorily on the whole?—It works admirably.

10202. Does he keep any kind of record of his decisions?—Yes, he keeps a register of cases in which he enters the names of the parties and the nature of the case, and the order that he passes; he also keeps a register of the fines which he imposes.

10203. Are his decisions generally final?—They are always final; they are subject to revision, but there is no appeal.

10204. Are there many applications for revision?—There are applications for revision, but they are not very frequent.

10205. You say that the District Superintendent of Police is in some respects subordinate to the Deputy Commissioner; I suppose you mean in the way of dealing with crime?—Yes.

10206. In important cases, would the Deputy Commissioner see the reports when the cases are under investigation?—He might, and in important cases he probably would.

10207. Would he in such cases send his instructions to the police as to the further investigation of those cases?—He could do so.

10208. Is not the Civil Surgeon generally the Superintendent of the Jail?—In most cases; there are three jails in Burma which have a separate Superintendent—Mandalay, Rangoon, and Insein.

10209. Is he in any way under the guidance and control of the Deputy Commissioner?—The Deputy Commissioner is in every case an official visitor of the jail and he is required to visit any jail in his district frequently; he makes remarks and enters his remarks in the inspection book of the jail, but the Superintendent of the jail is not immediately under his orders.

10210. There is no friction in the working of the system?—I have never heard of any friction.

10211. I would refer you to this paragraph in the memorandum of the Lieutenant-Governor; "Section 78 of the Indian Registration Act 1877 prescribes that, subject to the approval of the Government of India, the Local Government shall prepare a table of fees. This section has been interpreted as requiring the previous sanction of the Government of India." Do you think that that is going beyond the provision in the Act?—No, I am not prepared to say that.

10212. Then it says "It has been ruled that the sanction of the Government of India is necessary to enable the Local Government to transfer a person who is not a Native of India from the Subordinate Civil Service to the Provincial Civil Service." Do you not think that in that case the sanction of the Government of India is desirable, the Services being entirely distinct?—It does not seem to me to be necessary. The object of the rule is that the Government of India should be enabled to see that a sufficient proportion of the natives of the country are employed in the administration. It does not matter whether a particular officer is employed in the Subordinate Civil Service or in the Provincial Civil Service; if he has already been given an appointment, the Local Government might be left to transfer him from the Subordinate to the Provincial, or from the Provincial to the Subordinate Service, without reference to the Government of India.

10213. The rules in the Provincial Civil Service are quite distinct from the rules of the Subordinate Civil Service, and it is in evidence before us that in some provinces lower officials, beginning with a very humble pay, are promoted to the higher Service, and we have had evidence from other witnesses that that was undesirable. In your opinion is not such frequent promotion from the Subordinate to the Provincial Civil Service likely to affect the morale of the higher Service?—I do not think so. The Provincial Civil Service in Burma is not entirely filled by promotions from the Subordinate

Civil Service; it is filled partly by persons selected from the Subordinate Civil Service, and partly by persons selected from outside.

10214. In what proportion—about half and half?—Perhaps half and half; that is approximately correct.

10215. Do you think that the system answers well?—I think it is satisfactory.

10216. You would not make it a rule to recruit the Provincial Civil Service entirely from a better class of men than those who enter the Subordinate Civil Service?—I think that the present system improves the class of men who enter for the Subordinate Civil Service, as they know that they have a chance of rising later to the Provincial Civil Service.

10217. As to the appointment of members to the Local Legislative Council, that does not involve much correspondence; you simply ask for sanction and you get it?—In itself it does not involve much correspondence.

10218. So that if that power was granted to the Local Government it would not save much time or correspondence?—Not that individual matter, but all added together increases the volume.

10219. (Mr. Hitchens.) Will you explain the different units of administration?—The village is the smallest unit. Above that is the township, which consists of a sub-division of a sub-division of a district, in charge of a township officer, generally a myook. Above the township is the sub-division, in charge of a Sub-Divisional Officer. Above that is the district, in charge of a Deputy Commissioner.

10220. (Chairman.) When you talk about a Sub-Divisional Officer, he controls, not part of a division, but part of a district?—Part of a district—a sub-division of a district.

10221. (Mr. Hitchens.) And so you get up to the Commissioner?—Yes.

10222. Who appoints the Commissioner?—The Lieutenant-Governor, on his knowledge of the officer's service.

10223. Off his own bat?—He may consult the persons under whom the officer in question has been serving. A Commissioner would be appointed from among the Deputy Commissioners, and the Lieutenant-Governor, if he did not know the officer well himself—he probably does know him well—would very likely consult the Commissioner under whom the Deputy Commissioner in question had been serving.

10224. Is there any likelihood of his knowing all the Deputy Commissioners?—It depends upon how long he has served in the province; when the Lieutenant-Governor is an officer whose service has been in the province, he would know them all, I think, pretty well.

10225. How many Deputy Commissioners are there?—There are 37 districts, and there is one Deputy Commissioner for each.

10226. (Mr. Meyer.) With regard to the extension of further powers to the Commissioners, would you allow them to post all officers to whatever district or sub-division or township they liked, below the rank, let us say, of Deputy Commissioner?—That I think would probably be inconvenient, because an Assistant Commissioner, for instance, who may be serving in a division, is not only required for service in that division; he might be required at any time to be posted to a district to act for a Deputy Commissioner, or to be posted to another sub-division, and the central Secretariat alone would know the requirements of the Service sufficiently.

10227. Suppose an Assistant Commissioner is required for a certain district; would not the Commissioner be as likely to know as well as anybody else the best man to put in?—If there is a man available in his own division, yes; I see no objection to that.

10228. And if there is no one available, it is always open to him to ask the Government for someone?—Quite so.

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10229. Then where does the objection lie?—He might wish to post an Assistant Commissioner in his division, and the Assistant Commissioner might be required in some other part of the province.

10230. Then the Government would ask for him?—Not necessarily; it could be done without asking.

10231. They could say, "We want so-and-so for such-and-such a place"?—Yes.

10232. Then the Commissioner would make his own arrangements subject to what the Local Government had told him?—Yes; but he probably would not have anybody to put in the place of the officer withdrawn from him.

10233. He could ask for somebody; and when the somebody else came he might post him where he wanted him. Is there not some advantage in that?—It might be done; I do not think it would reduce correspondence in any way; it would increase it.

10234. Do most of the postings that occur not occur within the division?—Transfers do not all take place within a division.

10235. Do you mean that if an Assistant Commissioner is to be transferred from one place to another, in the majority of instances he would go from one division to another division?—In many cases he would; it is difficult to say whether they would be the majority of cases or the minority.

10236. If Commissioners were allowed to settle these questions for themselves would they be able to adjust a very large number of transfers and postings without any reference to the Local Government at all?—I do not think that would be the result; there would be some cases, no doubt.

10237. Would you allow the Commissioner full power to give anybody leave up to say 6 months, if he could do so without having to get provisional assistance?—I do not think that would be convenient, except perhaps in the case of the Subordinate Civil Service, where the Commissioners have already the power of transferring members.

10238. Have they the power of giving leave?—No, they have not, but it would be inconvenient if a Commissioner could give leave to an Assistant Commissioner, because he does not know the requirements of the Service as a whole; it might happen that a man was required for some post, and the Commissioner would not know it.

10239. But would it be inconvenient so far as the Subordinate Service is concerned?—I do not think it would, provided the Commissioner could find a substitute within his own division.

10240. I understand that the Commissioner appoints his own office clerks?—He appoints his own office staff.

10241. Does he appoint nobody else?—The Commissioner does not appoint the office staff of the officers subordinate to him; the Deputy Commissioner appoints the staff of his own office.

10242. But other appointments, such as that, for example, of the *myook*, are they made by him?—No.

10243. Are appointments in the Subordinate Civil Service made by the Commissioner?—No; all appointments to the Subordinate Civil Service are made by the Local Government.

10244. Might they be made by the Commissioner?—No, I do not think I would delegate the power of appointing to the Subordinate Civil Service to anyone but the Local Government. The members of the Service are not appointed to serve in a particular division only; they are appointed to serve all over the province. The Commissioner at present nominates candidates for appointment to the Subordinate Service, but the appointments are actually made by the Local Government.

10245. It is your aim to avoid transfers as much as you can?—Certainly.

10246. If the Commissioners had more power to appoint their own staff (within their own divisions I mean) and to make transfers and postings, would that tend substantially to reduce the number of transfers?—I do not think the fact of a Commissioner appointing members to the Subordinate Service would tend to reduce transfers in any way.

10247. You do not think that it would tend to make each division a separate unit of its own, and more self-contained?—The Service would tend to deteriorate if the officers were appointed to it only to serve in a particular division.

10248. Then do you say that it would be desirable to transfer from one division to another?—No, but it is desirable that officers should be appointed to serve throughout the province, wherever they may be desired to serve.

10249. But at the same time that they should be retained within their district?—For a reasonable time. I would not retain an officer permanently in any district.

10250. I understand you to say that you thought Regulations should be made by the Local Government concerned, without reference to the Government of India?—I referred to rules relating to purely local affairs.

10251. And these rules might be made by the Local Government without reference to the Government of India?—Where the law lays down that the Local Government may do so, they should be allowed to do so.

10252. But in practice the Government of India require the rules to be submitted to them?—Not quite. In the particular case of poisons the Government of India drafted rules and sent them to the Local Government.

10253. Did they intimate that you had got to accept them?—They asked the Local Government to accept them, on the ground that they wished to have uniform rules in every province.

10254. But you are not in a position to say that they insisted?—No, I am not; I do not know that they did.

10255. If they merely desired uniformity as far as it was possible, and were prepared to give way to you where you objected, do you see any objection to what they did?—There was some unnecessary correspondence. If the Poisons Act is an Act in which uniformity of rules is desirable, it would save trouble and correspondence if the Act itself said that the rules should be framed by the Government of India for the whole of India; but where the Act has said that the rules should be framed in each province by the Local Government subject only to the control of the Government of India, it seems unnecessary in practice to withdraw that power.

10256. Who is in charge of the district treasury?—There is a Treasury Officer, but the Deputy Commissioner is responsible.

10257. Under the Deputy Commissioner there is an Extra Assistant Commissioner?—In some cases he is an Extra Assistant Commissioner; in the majority of cases he is a *myook*; he is the headquarters officer, who is nearly always employed in magisterial work.

10258. How are the *myooks* appointed generally?—Partly by competitive examination, partly by direct appointment.

10259. You said that you did not see any special good in putting the *myooks* into a divisional list and letting the Commissioner appoint them. Is it not desirable that a *myook* should have a very detailed knowledge of his township?—Yes.

10260. Is he not likely to acquire that more if his service is limited to a particular division than if he is liable to be moved about the province?—Yes, that is so; if he is transferred too frequently, that is undesirable; but it is possible for an officer of the standing of a *myook* to get rather too well acquainted with his township—to get too much mixed up with local affairs—and a transfer is sometimes advisable.

10261. Would it not be sufficient, then, to transfer him within the same district or to an adjoining district, instead of to another part of the province?—Yes; that is done; they are not transferred to another part of the province as a rule. If a *myook* goes on leave, on his return to duty he might be posted elsewhere, but that is not a transfer.

10262. Are you aware that in Bombay the *mamltdars* (who correspond to *myooks* here) are on divisional lists and are appointed by the Commissioners?—I was not aware of it.

10263. And that in Madras the *tahsildars* are appointed by the Collector, subject to the veto of the Board of Revenue only?—I was not aware of that.

10264. Have you ever considered whether the Commissioner might not be granted powers to invest the Magistrates with magisterial powers?—Yes; I think he might, in minor cases.

10265. Subject, of course, to general considerations of fitness, prescribed by the Local Government might he not give powers to Magistrates of good standing and capacity?—I see no objection.

10266. Would you let him appoint Magistrates of the first class?—I think not, I think that power should be kept in the Local Government.

10267. Then, there are certain other powers under the Criminal Procedure Code, power of taking evidence in English, power to take action in cases of nuisance, breach of the peace and so forth, that all require separate investiture by the Local Government at present. Might not Commissioners be invested with those powers?—I think so, or even the District Magistrate.

10268. Has the Commissioner here power in Court of Wards cases?—There is no Court of Wards in Burma at all.

10269. The State takes no responsibility for taking over the charge of minors who hold large properties?—No; there is no Court of Wards.

10270. Do you think the Commissioner might have, subject to budget provision, some power of creating small permanent appointments—clerkships on Rs. 15, say?—Yes, I think he might, subject to budget provision.

10271. In forest matters is the Commissioner adequately consulted by the officers under him?—Yes.

10272. You spoke about giving full powers to the Local Government to grant local allowances in addition to salaries in certain cases. Are you aware that the Government of India themselves do not possess full powers in that matter?—Yes, I am aware that certain cases of local allowances have to go to the Secretary of State.

10273. A local allowance, on whatever ground it is justified, is really an addition to the officer's emoluments?—That is so.

10274. Therefore if, under rule, a certain increase in an officer's emoluments has to go to the Secretary of State, the same would apply to a local allowance?—Under the rules as they are at present, yes.

10275. Do you desire that the Secretary of State should give the Burma Government only, or all Local Governments, an absolutely free hand in regard to local allowances?—I imagine that every Local Government should get the same power.

10276. You do not ask for it by reason of any special circumstances in Burma?—There are special circumstances in Burma. I imagine that local allowances are more frequent in Burma. There are many unhealthy and remote tracts in Burma where allowances are sanctioned.

10277. Are you aware that the Government of India have recently received power from the Secretary of State to create appointments up to Rs. 500, and to raise the pay of an existing appointment up to Rs. 750?—Yes.

10278. Suppose that power were passed on to the Local Government in respect of appointments paid from provincial funds, would not that give you sufficient power in regard to local allowances?—It would give sufficient power in many cases.

10279. It would give sufficient power in regard to relatively petty local allowances?—Yes.

10280. Are not model rules generally sent round with the idea of being a framework on which the province should graft anything it thinks fit with reference to its own special conditions?—Yes, I think that is the usual intention.

10281. Do you see any particular objection to that?—No; but as regards the special instance that has been discussed, that is not exactly what happened.

10282. You say that in that case it would have been better for the Government of India to have passed an Imperial Act, or to have said in the Act that the framing of the rules should be left to the Governor-General in Council. Is it not possible that circumstances might alter from time to time, and that a thing that might safely be left to the Local Government in ordinary circumstances might become an inter-provincial matter in which the Imperial Government would have to intervene?—That is no doubt possible. In the particular case I mentioned, most people in Burma, I believe, thought that rules were not required at all; and if the Local Government had been left to its own discretion under the Act the rules, if any, would have been very simple.

10283. Take that very question of poisons. It might be very inconvenient for a person to find that what he was free to deal with in one province was a poison in another?—Yes, that might be inconvenient.

10284. As regards the first point in His Honour's Memorandum, the general proposition that where a law gives power to the Local Government, the Government of India should not intervene; is it not possible that, although the Government of India may desire that the Local Government should generally have a free hand, there may be occasions in which questions of high policy require them to intervene?—That is possible, no doubt.

10285. You are not in favour of any material alteration in the appeal rules? In the Civil Procedure Code there are rules, are there not, which forbid a second appeal on questions of fact?—Yes.

10286. Would you see any objection to applying that generally to administrative actions?—Not as long as an appeal was barred solely as regards questions of fact.

10287. Has not the Local Government of late gone up to the Government of India to try to get relaxation of certain articles of the Civil Service Regulations, or rather delegations as to subordinate appointments?—Yes, they have got sanction for certain delegations. They have generally got what they asked for.

10288. When a Deputy Commissioner goes on privilege leave, do you put in the next senior man in the district if he is fit?—Yes; the custom is to put in the next senior man, if there is any one fit, at the station itself if possible, or in the neighbourhood; not to transfer an officer from a distance.

10289. Suppose the Deputy Commissioner takes six months' leave, and there is in the district an Assistant Commissioner who is quite fit, but there is another Assistant Commissioner two or three districts away who happens to be somewhat senior to the man in the district; which would you put in?—In the case of six months' leave, probably the man at a distance.

10290. And with regard to a longer period of leave?—I should put in the man at a distance.

10291. Generally, could you reduce the transfers by paying somewhat less attention to seniority in acting appointments, and giving more weight to local proximity?—It would not necessarily have that effect, because when an officer goes on long leave and comes back there is no necessity to post him again to the district which he had left; the man who has been acting has learnt the district probably as well as the original officer.

10292. Then if leaving for longer than six months, a man would have no guarantee that he

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The Hon. Mr. W. F. Rice. would return to his district; he might be posted to somewhere else?—Yes.

11 Dec., 1907. 10293. You have spoken of the Village Act and the Village Regulations. Speaking generally, what do they lay down?—They lay down that every district is divided up into villages; a village I may explain means a village headman's jurisdiction—not only the collection of houses, but all the cultivated area round as well. The entire district is divided up into villages; the Deputy Commissioner appoints a headman to each village. The rest of the Act enumerates and defines the duties of the headman and the obligations of the villagers.

10294. You have referred in your memorandum to the village elders; have they got any legislative recognition?—No. In Lower Burma there are rural policemen, but they are different.

10295. Who are these elders?—It is just a customary way of describing respectable persons of standing in the village. There is no definite distinction between a person who is an elder and one who is not an elder.

10296. You say the headman is elected subject to the approval of the Deputy Commissioner; is that for life or for a period of years?—He remains for life if he behaves himself.

10297. And if he becomes unpopular in the village, what happens?—He is not removed merely because he becomes unpopular; he cannot be removed except for misconduct of various kinds.

10298. You spoke about a headman's remuneration by commission; was there not a recent change by which the raiyats were relieved from cesses in respect of certain village officers in Burma?—There has been no recent legislation of that sort in Burma.

10299. Was there not legislation in 1905-06?—I think not. Act IV. of 1907 has no application to Burma.

10300. You spoke of District Boards having failed; do you think it would be possible to repeat the experiment under better auspices over a smaller area—say a township?—It could be tried again, of course.

10301. The District Board failed because the people did not take sufficient interest in it?—That must be taken to be the reason; it died out.

10302. Might they not take more interest over a township area?—It is possible; it would have to be tried before anyone could say.

10303. Would you be in favour of trying it—not all over the province, but in two or three selected districts?—There is no particular call for District Boards in Burma.

10304. There used to be an officer in Burma called the *thuyi*?—Yes, there are some still. He is a revenue-collecting officer. There was a circle *thuyi*, that is a man in charge of a circle, in Lower Burma, and he collected the revenue from a group of villages.

10305. Was he generally appointed like the headman, or was he the nominee of Government?—I think he was purely a nominee of Government. We do not make the appointments now; there are a few *thuyis* surviving still, but as they die out the circles are broken up.

10306. When the *thuyi* has finally disappeared, there will be no intermediary between the *myook* and the village?—That is so.

10307. Referring to the Lieutenant-Governor's memorandum, you want certain power under Section 78 of the Registration Act. Have you thought about Section 14, which requires you to go up to the Government of India about the remuneration of Registration Officers?—I could not say without reference to the Act.

10308. Take the Burma Civil Courts Act; there is a section of that Act which requires you to go to the Government of India about any addition to, or alteration of, jurisdiction; do you think that that is necessary?—I see no particular objection to it.

10309. You consider the ordinary financial restrictions are insufficient?—The ordinary financial restrictions would not necessarily prevent the alteration of the jurisdiction of a Court.

10310. Suppose the financial restrictions permitted you to appoint a district munsiff on, say, Rs. 300 a month, and this Act obliged you to go up, would you think it desirable to have to go up under this Act?—I do not think any inconvenience has been experienced. The statutory restriction applies only to divisions and districts, not to sub-divisions or townships.

10311. There is a section of the Criminal Procedure Code, Section 544, which requires the sanction of the Government of India to rules framed by the Local Government in regard to the repayment of expenses of complainants and witnesses; have you found any inconvenience under that section?—I have no recollection of any inconvenience.

10312. Then with regard to the Rs. 200 rule, there are certain department to which that does not apply—the Departments of Opium, and Salt, and Police?—Yes.

10313. You object to the restrictions under which officers who are not Statutory Natives of India, though they belong to the Subordinate Service, cannot be appointed to appointments carrying Rs. 200 or upwards per month without the sanction of the Government of India. Were not the rules framed under an Act of Parliament of 1870, which was expressly designed for the employment of natives of India?—Yes.

10314. When you are applying the rules in a way which the framers of the Act had not primarily in mind, is it not reasonable that there should be some special sanction required?—The proposal would possibly require legislation; it is merely put forward as what seems reasonable.

10315. When you come to the higher appointments, Collector or Judge, you have to go for sanction; you cannot appoint a man who is not a member of the Provincial Service, say, a native barrister, without the sanction of the Government of India; would you give the Provincial Government latitude there?—I have never had any practical experience of that; in Burma there are only four listed appointments altogether, and they are of recent creation.

10316. You want the law altered so as to give the Local Government a free hand with regard to the appointment of a Judicial Commissioner in Upper Burma. The Judicial Commissioner there corresponds to the High Court?—He has the powers of a High Court.

10317. Do provinces in which High Courts exist have the power of appointing Judges themselves?—I imagine not; the Judges of the Chief Court in Rangoon are appointed by the Government of India.

10318. Has not the general rule been that the Local Government shall not appoint the Judges of the highest Court in a province, which may have to deal with litigation in which the Government itself is concerned?—Yes; that has no doubt been the rule.

10319. As to the police; you ask for full power to make certain concessions in regard to warm clothing and compensation for losses and so forth to your military police?—Yes.

10320. Are there not also native regiments serving in the province?—Yes.

10321. Men perhaps of much the same class—Punjabis and Sikhs and so forth—as members of the police force?—Yes.

10322. If the Local Government were allowed to make these concessions to the military police, it might stir up discontent in the army, and the Government of India would be asked to grant the same concessions all round?—I imagine that that is the reason of the present restriction.

10323. You want full power to define boundaries of cantonments and revise taxes within them. Are you aware that cantonments are now under the

Army Department of the Government of India?—Yes.

10324. Then the Army Department of the Government of India must surely be consulted before a Local Government starts altering the rates charged within the cantonment?—Any proposal to do so would be discussed by the Local Government with the local military authorities, and the local military authorities might obtain the concurrence of the Commander-in-Chief.

10325. But is it not as simple that the Local Government should obtain the concurrence of the Army Department?—In minor details, such as alterations of cantonment limits and taxation, there is a vast amount of correspondence at present which would be very much reduced if the Local Government had power to deal with the matter.

10326. But practically your proposal would involve the delegation of the powers of the Army Department to the Local Government?—Yes, it would amount to that, no doubt.

10327. You speak of examination rules and rewards. Do those rewards sometimes take the form of recurring allowances; a man gets so much a month extra for passing in some language?—In certain cases it is so. In so far it is an addition to salary.

10328. Therefore, it must come under the general financial rules for reference to the Government of India or to the Secretary of State?—Yes, that is so; the proposal is that the rule shall be altered.

10329. (Sir Steyning Edgerley.) As to cantonments, your suggestion is to bring the cantonments sanction more on to the level of what is necessary for the municipality?—Exactly so.

10330. You do not have to go up to the Home Department for sanction to limitations of the municipality, and the suggestion is that you ought not to have to go to the Military Department about the cantonment?—Yes.

10331. Then about the military police; are they given the same terms exactly as sepoy?—Not at all; they are on a different footing altogether. I do not know what the details of service and pay of sepoys are precisely, but the Military police pay differs, and their terms of service differ. I believe they are more liberal, but I am not sure.

10332. Then as to the village elders; do you notice any tendency to their influence dying out and the headman standing alone?—No, I do not think so; they say that in the younger generation of Burmese the young men pay less attention to the words of their elders than they did in former generations; it is difficult to form an opinion.

10333. Do you see any diminution in the influence of the headman?—I do not think so.

10334. Do you think that if you had some legislative recognition of the village elders you would tend to preserve them?—You mean legislative recognition of their existence; I do not think it is necessary.

10335. Will they not gradually die unless you do give them some recognition?—I think not; the elder men of the village will always exercise influence.

10336. Suppose that for certain duties you insisted on the headman calling together two or three of the elders, would that not help to keep up the old village system?—I think it is unnecessary; the present system really is the old village system, and there is no sign that it is dying out.

10337. You said that if a man went on furlough and somebody came from another district there would be a diminution of transfers, because the man need not go back to that district after long leave? Would there not still be the original transfer of the person to fill his place?—Yes.

10338. And in the case that Mr. Meyer put, that might have been supplied out of the district itself?—Yes.

10339. So that there would be a small increase in transfers?—That would be so, if promotions did

not go by seniority at all. I have not considered that as a practicable suggestion, because the whole principle of the Service is that there must generally be promotion by seniority.

10340. Would it be very unfair to individuals if you took the man on the spot to a far greater extent than you do at present?—I think it would.

10341. Would it be any solution if you gave the man whom you did not bring from another district half the acting allowance, dividing the acting allowance between the man who had the seniority claim and the man you would actually put in?—The man who did the work ought to get the whole of the acting allowance.

10342. Even though it is not his to claim by seniority?—It is remuneration for the more responsible work that he performs.

10343. Still, he gets the chance out of his turn?—Yes.

10344. You do not think he would be glad to do the work on a smaller allowance?—I daresay he would, but he ought to get the full allowance.

10345. Do you think that the officer whose turn it was to be transferred would be glad to avoid the transfer in consideration of half the allowance?—I think the officer would rather be transferred and get the higher appointment.

10346. I suppose the judicial system is not by any means settled; you are moving more to independent Judges?—Yes; doubtless there will be in the future separate District Judges throughout the province.

10347. You have got a grade of District Judges and a grade of Divisional Judges? What is the dividing line in their functions? Is the District Judge a Sessions Judge?—No, the Divisional Judge is the Sessions Judge.

10348. What are the powers of the District Judge in criminal work?—In criminal work he is generally invested with special powers under Section 30 of the Criminal Procedure Code. He tries any cases not punishable with death; his powers are limited to 7 years' imprisonment; but he is not the District Magistrate.

10349. You are the Legislative Secretary?—There is no Legislative Secretary; there is an Assistant Secretary in the Legislative Department; he is a barrister, not a whole time Government servant.

10350. Should the legislation which all these various delegations of authority might cause be specific and not general?—That would be more convenient.

10351. Why do you think it would be more convenient; do you mean convenient strictly?—I regard it as a matter of legislative drafting; I am not very competent to express an opinion, but in any Statute where at present the words "With the previous sanction of the Governor-General in Council," are inserted, if it is desired to amend the law, it would be better to have the provision modified in the enactment itself.

10352. Looking to all this mass of detail that you have collected together on the subject of the delegation of powers, and looking to the fact that Burma ten years hence will be a very different thing from the Burma of to-day, do you really think that specific legislation is more convenient than a general Act, which could be used from time to time as necessity arose?—I was merely referring to restrictions which are now imposed by law, not to restrictions imposed by rules of practice.

10353. But do you suppose that you have found out, and put down, and given to us now, all the modifications which you think you will want at the end of, say, five years?—No.

10354. Then you will have to have another Act five years hence. Do you think that continual legislation is more convenient?—No, if a single Act can be drafted to remove the existing restrictions, I have no objection to it in principle.

10355. The only Imperial Director-General that you come across now is the Director-General of

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The Hon. Mr. W. F. Rice. Criminal Intelligence?—Yes, and the Director-General of Archaeology.

11 Dec., 1907. 10356. Does the Director-General of Archaeology do much good?—I have not personally met him.

10357. Have you a Superintendent of Archaeology here?—Yes.

10358. Do you find any particular interference by the Director-General of Archaeology?—No, I have not noticed any.

10359. As to the Director-General of Criminal Intelligence, does he come to Burma often?—He has been to Burma; he was here last year, I think.

10360. Was that the only visit?—I do not remember; I never met him personally; he has not been to Burma since I have been Chief Secretary.

10361. Have you any idea how long he stayed here?—I do not know; I did not meet him at all; I had no official dealings with him; I merely heard that he was here.

10362. I think in your last contract the Government gave you the whole of the money necessary to reorganise the police?—Yes.

10363. Have you submitted schemes to the Government of India for spending the money?—I think we have got the schemes for the reorganisation of the police complete now. I believe everything is sanctioned by the Secretary of State.

10364. Did you get it through on the lines upon which you wished to have it?—Yes, we got it through on the lines laid down by the Government of India after the report of the Police Commission.

10365. And you thought that those lines were suitable to Burma?—Yes, I am not prepared to say that they were not.

10366. (Chairman.) I understand that you are here officially to present the views of the Government of Burma?—I have been authorised to represent the Local Government except where I have limited my reply to my own personal opinions.

10367. Speaking generally, have you voiced to-day the views of the Government of Burma?—Yes, except where I have understood questions asked me as intended to elicit my own personal opinion.

10368. Do you find that your geographical position, your distance from India, is any serious let or hindrance in the way of getting decisions quickly, or does it make questions more difficult to deal with?—There is the obvious delay in getting an answer to a letter, but the geographical distance operates rather in regard to personal visits and consultations being less frequent, I think. I refer to Committees of Inquiry.

10369. Do you find that when Commissions are held in other parts of India they do not come here?—There have been Commissions that have not visited Burma at all.

10370. Have they made representations to the Government of India in regard to matters in which Burma has been interested?—Yes.

10371. What are the cases to which you refer?—The Conference on Education held at Simla in 1901; the Indian Famine Commission, 1901, the Irrigation Commission, 1901; the Police Commission, 1902 (the Police Commission visited Burma, but had no representative of Burma among its members); the Survey Committee, 1904 (this Committee visited Burma, but had no representative of Burma among its members); the Excise Committee, 1905; the Stores Committee, 1906; the Telegraph Committee, 1907 (this Committee visited Burma, but had no representative of Burma among its members). Then there is the Factory Commission now sitting. The Commission it is understood will visit Burma, but it has no representative of Burma among its members.

10372. Do you find that a long time elapses before you get replies from the Government of India to your letters and queries?—The time varies with the intricacy of the subject. We get replies to ordinary references on simple matters with reasonable rapidity.

10373. You have nothing to complain of in regard to that?—No. When we require an early answer we generally ask for a reply by telegram, which I think, we invariably get if we ask for it.

10374. Do you find that, besides the occasion of the Educational Conference to which you have referred, occasions have arisen when the Government of India left you out and consulted the other provincial Governments?—I believe that that has happened in certain excise and revenue matters.

10375. You point out that, with regard to all the inquiries of which you have given us particulars, Burma was not treated exactly on the same footing as the other provinces?—Yes, in that it had no representative on the Commission or Committee.

10376. Is that caused by the fact that your population is so different from that of the rest of India, or is it caused by your distance from the rest of India, or both?—I think that any answer that I could give would be rather conjecture than anything else, because it was the Government of India who appointed the Commission or Committee in each case.

10377. But how would it strike you?—I think that owing to our geographical position here, and the fact that the race inhabiting the province is different, Burma has been rather left out of consideration.

10378. Has the Lieutenant-Governor himself an office in the Secretariat here?—No, his work is done at Government House.

(The witness withdrew.)

Mr. G. F. ARNOLD was called and examined.

Mr. G. F. Arnold. 11 Dec., 1907. 10379. (Chairman.) You are Financial and Revenue Secretary to the Government of Burma?—Yes. With the exception of a little under eight months in the Legislative Department of the Government of India my fourteen years' service have been spent in Burma.

As Revenue Secretary I am concerned with land revenue, excise, customs, forests, finance, mining, agriculture, salt, co-operative credit societies, town lands, disposal of land, telegraphs, post offices, railways (to a slight extent), irrigation, kheddahs, treasuries, district and district cess funds, famine, defalcations, stores, ferries, stamps, income-tax, trade generally, fisheries, art, printing and stationery, veterinary, and economic products.

I do not desire that Burma should be separated from India and placed direct under the Colonial Office. But I do think that the connection of Burma with India is in many ways detrimental to her as it now exists. I see no reason, however, why that should be so, as far as the Government of India is concerned, if that Government would

alter their views towards Burma in certain points and would truly recognize the fact that Burma is a country to which the majority of the ideas prevalent in other provinces of the Indian Empire are unsuited, because the conditions here are so entirely different. The Burmans are racially and by religion so different from any class of native of India, and all classes seem to come over to Burma now, that there is no *a priori* reason why institutions that succeed in India should do so in Burma. The Burmans approach nearer to the Chinese, with whom they have certainly more affinity. The people with whom the Burmese women intermarry are the Chinese, and the mixed race which results does not differ greatly from the pure Burman race. Whereas the intermingling of Burmans and natives of India produces a degraded and demoralized race.

To the resident of Burma it is not a pleasing sight to see the Burmese, who are a superior race, displaced by the indigent population of India, and Rangoon filled with Chittagonian beggars.

The Government of Burma has not, so far as I know, ever shown any anxiety or wish to invite to their shores the coolie population of India. Such emigration schemes as there have been have arisen from the desire of the Government of India to get rid of their surplus population in India by throwing it on to Burma or from proposals of Public Works Officers who have come from India to import Indian labour to execute their works cheaply. The merchants of Rangoon, Moulmein, Bassein and Akyab, i.e., the ports generally, have also welcomed the advent of the Tamil, Telugu and Koringhi coolies, because cheap labour in their mills has enabled them to export more rice and timber to Europe; but they have never looked at the problem of Government in Burma from any but an entirely economic standpoint. As a matter of fact the uneducated Indian cooly, who has no intelligence and will work for a few pice and do as he is told, suits the English merchant of Rangoon far better than the more independent and educated Burman, who will only work for what he considers a wage that compensates him and when he cannot get other employment more to his liking.

Thus the native of India has come into the country, and his existence there is now made the plea for governing Burma to a certain extent on lines which have been laid down for India. The Burman, for example, by his religion is forbidden to touch spirits and distilled liquors. He was at one time an abstainer from alcoholic beverages. The Madrassi cooly on the other hand is inclined to drunkenness, and to supply his wants liquor shops have had to be started all over Burma. The Burman, however, is quick to copy other races, and unfortunately imitates their vices rather than their virtues. The liquor shops created for drunken Madrassi coolies have been the means of demoralizing the Burman youths, and the time when they would refuse to drink these liquors is now gone.

The Government of India cannot view the matter in the sympathetic manner so far as the Burman's interests are concerned, which is the habitual attitude of the Local Government. Almost every officer who comes from the outset to Burma and goes among the people and talks to them and learns to understand their ways, at once recognises that he has found here a superior race endowed with qualities which are even lacking in many of his own countrymen. The Government of India inevitably must look at the matter entirely differently. As the head of an Empire which consists of a large number of provinces and with an immense population, it must consider the interests of that population as a whole. It must do the best it can for the sum total of those which it governs. Its officers do not know Burma; they have never served here, until very recently; indeed there was no instance of an officer from Burma being ever placed in the Government of India in a position in which his views could have the slightest influence on their policy. It follows that the sympathy which springs from personal knowledge of a race has always been entirely absent from the Councils of the Government of India. The Government of India has never been anything but a purely impersonal one so far as Burma and the Burman are concerned. To govern the Burman however on impersonal lines is a method which would appear to anyone who knows the country to court failure. The Burman, in whatever capacity he is to come in contact with the European, must know the latter personally and be able to speak to him. An officer who is unable to speak Burmese can never succeed in any administrative post in Burma. The Burmans will not come near him or attempt to acquaint him with their wants and ideas. An assistant in a business firm who can talk Burmese and go among them individually is well known to be of far more assistance to that firm than an assistant who does not. An officer who only knows Hindustani cannot get a Burman servant to stay with him. The Postal, Telegraph, Survey, Military Police, Accounts Departments, and to a great extent the Public Works Department, which consist mainly of officers who do not know Burmese, are altogether out of touch with

the people and hardly come across them at all. The officers of these departments come and go without gaining any knowledge of the Burman and rarely speak of him in appreciative terms.

It is indeed hardly to be expected that a personal form of Government could be obtained from India in the circumstances noted above, where lack of personal knowledge and counter interests combine to make it impossible. I think, however, that it might be made less impossible if the Government of India would regard the proposals of the Local Government more as *sui generis*, and not to be weighed and tested by comparison with institutions in other provinces; if they would listen more to the advice of this Government and take steps to have some officers who know Burma at headquarters and on the Committees and Commissions which are appointed from time to time to investigate matters of policy. So far, however, from doing this they appear to exclude Burma officers from all part in their Councils. Until the recent appointment of the present Home Member, no one from Burma had ever served on the Indian Council nor even acted as a Secretary in any Department of the Government of India. No one from Burma is ever appointed to be on the Committees of investigation, and these Committees do not often visit Burma at all. The Government of India, however, seem to consider that the way to govern Burma is to place officers of Indian experience in the highest appointments here. For many years an officer was regularly sent over from Bombay to fill the appointment of Judicial Commissioner of Lower Burma, and the remonstrance of this Government at last prevailed only about ten years ago, although there had been qualified men who knew Burma for years in this province. Similarly, the office of Financial Commissioner was regularly filled until five years ago by officers taken from one of the Indian provinces, while the Head of the Public Works Department, the Medical Department, and the Education Department has always been so appointed and still is so. Finally, the most important post, viz., the Head of the Province, has habitually been taken from India time after time, and it is only in the case of the present Lieutenant-Governor that Burma has been allowed to have as its ruler a man who knew the country and the people after a service of any length here.

I think, therefore, that the present relations of the Burma Government with the Government of India could be greatly improved if more officers from Burma were placed in positions in which they could personally influence the policy of the Government of India and be personally consulted as advisers. In other respects these relations would be improved if a less number of questions had to be referred to the Government of India and the Secretary of State. A communication to the Government of India of minor importance usually does not receive a reply much under six months; one of more importance takes frequently a year to obtain an answer, while matters which have to be referred to the Secretary of State are sometimes protracted, if they are of any magnitude, to nearly 18 months.

In financial matters, I am in favour of dealing with lump sums in every case. The Local Government should be allowed to arrange its financial affairs free from any control of the Government of India on its guaranteeing to pay a fixed contribution to the Government of India from year to year. That contribution should represent a fair debit on account of imperial charges, and I see no reason why it should be particularly divided up into heads as is now done when framing the provincial contract. The Local Government should then, in its turn, assign to each department under it a lump sum calculated to be sufficient for its needs for the year, and should allow the departments to make the best use of the money they can. The Head of each Department should similarly give to each District Officer or Divisional Officer under him a lump assignment to be spent according to that officer's discretion, who would only have to show how he had spent it at the end of the year. It should never be necessary for him to ask sanction

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for any reappropriation during the year, or to refer to any higher authority for sanction to expenditure unless he had exceeded his total grant. To provide for such excesses, each Head of a Department should keep a small reserve fund, and similarly the Local Government should retain as a reserve such an amount as is found by experience to be required for distribution to the various departments over and above their original lump sum grant. In short, the scheme would be on the same lines as what is known in the Accounts Department as the system of contract contingencies for District Officers, but on a much wider and larger scale.

If, however, the present system is to continue, it should be improved on the following lines:—

It is unnecessary that all the details of the provincial budget should be submitted to the Government of India in the present way. I think there should be a system by which the Local Government should arrange its budget subject only to certain principles, e.g., that it should have a closing balance for the province of a certain minimum amount, and that it should observe the declared proportions in its receipts between provincial and imperial. The Accountant-General is practically the officer of the Government of India who is here to watch that the province does not become insolvent, and so long as that is ensured there is no reason why the Government of India should seek to control the estimate of receipts of revenue or of the expenditure which the Local Government considers should be incurred.

The advantage of a provincial contract should be that the necessary control is established once for all by the limits entered in the contract, and it should be unnecessary that all the details should be annually examined and controlled by the Finance Department of the Government of India, and the latest actual returns telegraphed and so forth at the conclusion of the year. Apart from the question of controlling the budget, a system which looks merely to details and units such as is contained in the Civil Service Regulations, and the Civil Account Code, gives an enormous amount of unnecessary work. I mean, for example, that instead of fixing a limit of expenditure in, say, 2,000 or 3,000 separate cases, in all of which the Local Government cannot go beyond the sums laid down without obtaining the sanction of the Government of India or the Secretary of State, in cases in which no recurring obligations will be involved, the Local Government should be allowed to sanction expenditure until their total expenditure has approached or exceeded a certain grant total. To take an example, the Local Government cannot sanction at any one time items of capital expenditure exceeding Rs. 10,000 under Article 160 (iii.) of the Forest Department Code. It can, however, apply to the Government of India for sanction to the expenditure of amounts in excess of this any number of times in a year. Say that it does so on ten occasions and obtains sanction to sums whose total amounts to Rs. 2,00,000. These ten applications for sanction would be unnecessary if it were simply laid down that, when a Local Government has spent in all, on such capital expenditure, a total sum of Rs. 2,00,000 in one year, it must explain this total expenditure before it can spend more on such objects in that year. It is possible also that a similar system might be similarly applied in cases of sanction of salaries and pensions; but as these charges would be recurring, the effect of such sanctions would require more watching.

Because the receipts under one head are classed as wholly imperial or half imperial, that is no reason why the power of the Local Government should be wholly or proportionately curtailed as regards expenditure connected with those heads. For example, "Customs" is an imperial head, but it is quite inappropriate that the Government of India should control the Subordinate Customs Service of the province, and that the Local Government should not be able to sanction the appointment of an appraiser or a preventive officer when required. Here again this would be avoided by dealing with totals rather than items, and a system might be devised by which the Local Govern-

ment were only required to ask for sanction when it had exceeded in the year a total expenditure (to be fixed) on customs objects. I would advocate amendments of Articles 278 and 278A of the Civil Account Code, with this object. The sanction of the Local Government should not be needed to any re-appropriations. As the Local Government always acts on the Accountant-General's report in such cases, I see no reason why the Accountant-General should not sanction such re-appropriations himself. The Local Government can convey to him information from time to time as to sources from which re-appropriations can conveniently be made, when they become aware that some expenditure which has been provided for in the budget is not likely to be incurred within the year.

I think there should be no such thing as lapses. Particularly in the case of the administration of District and District Cess Funds, it is extremely inconvenient to lose the provision, or what is unspent of it, for Public Works on March 31st. There is no advantage or reason that I can see why an unspent balance should go into a closing balance of the fund and be locked up for a whole year, when it is wanted immediately for the continuance of a work.

Unless the Local Governments are entirely freed from the financial control of the Government of India, I am not in favour of giving Local Governments borrowing powers, as I do not think it is necessary if provincial contracts are framed on sufficiently liberal lines. It will also introduce complications with reference to the times at which such loans, and other loans, are to be floated.

I see no reason to restrict Local Governments to the creation of appointments the salaries and allowances of which are limited combined to Rs. 250 per mensem. Local Governments should have full power to sanction local allowances in localities which are expensive and unhealthy to live in, and also to give enhanced travelling allowances in districts and tracts where travelling is difficult and expensive. Both local allowances and all such special allowances should be considered as apart from the permanent salary, and it should be within the powers of the Local Government to grant them whether their condition will or will not have the effect of raising the total emoluments above a certain figure.

No native of India should be considered to have any claim to an appointment in Burma, and that so far as this country is concerned the expression "native of Burma" should be substituted for those of "native of India," "statutory native," &c. Placing natives of India in appointments in Burma has, in my opinion, a disastrous effect on the country and the people, and placing them in educational posts to teach Burmans is simply madness.

What is wanted in Burma is to give the Local Government larger administrative powers, but to leave it to that Government to follow out a policy which it will devise for itself as suited to Burma. Burma being a separate country, it cannot be successfully fitted into a general scheme which includes the other provinces of India. In particular, if any real good is to be done in preventing the spread of the opium habit among the Burmans, the Local Government should be given a free hand to follow out its own policy on this matter. This is certainly not done at present. I also think that it should be left entirely free to shape its own policy with reference to education and to carry it out through the agency of officers who have served in Burma and know the people. The management of its police is also a matter in which it should be left uncontrolled. The conditions in Burma are, further, not those which lend it to an excise administration on the lines of those which appear to have been recently investigated in India by the Excise Committee. As regards the administration of the forests in Burma, the Local Government have been allowed a free hand. Burma should, in my opinion, be a self-contained province. It should have its own Medical and Veterinary Training Schools, and should not have to send Burman students to Calcutta and Madras to study these subjects.

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There is no question, I think, that the influence of the Government of India is in the direction of excessive uniformity. Its object seems to be to introduce into Burma alien notions taken from Indian provinces. The argument which is so frequently used to Burma by the Government of India, "you cannot have this or that because no other province in India has it," should be definitely recognised as of no force whatever and should cease to be put forward in the future.

It seems to me inevitable that a department like the Finance Department is bound to regard questions primarily with a view to the effect which the measure will have as regards increasing or decreasing the revenues of the country. I have always thought it unreasonable of a department which is merely consulted on a question to resent it, if their advice is not taken. The Finance Department, however, is particularly strong in this respect, because they are, in a way, as intimately concerned with any question which involves expenditure as the other department whose special subject it is.

There was at one time a strong impression in Burma that too great a portion of the revenues of this province was taken by India. An examination of the subject was made at that time by the Accountant-General under the orders of the Lieutenant-Governor, and the result was held to show that Burma did not pay an undue contribution to the imperial revenues. I think that the decision regarding the allotment for Public Works in the present settlement is to be regretted, and particularly when it is justified by the appeal to what goes on in the other provinces of the Indian Empire.

I would next refer to a doctrine which is current in the Irrigation Department, that an irrigation work should not be undertaken by the Public Works Department unless it is shown that it will pay, or, in some cases, will come up to a certain financial standard. Even those works which are classed as "protective" as contrasted with those which are classed as "productive" have to satisfy a certain financial test which has reference not only to their earning capacity, which is below the standard fixed as remunerative, but to losses which are incurred in seasons of scarcity to Government and the expenditure required in famine relief. An example of the application of this principle recently came to my notice when it was found necessary to classify canals in Burma into "major" and "minor" for the purposes of the Burma Canal Act, 1905. There were in the dry zone of Burma a number of tanks and small canals which originally had been made by the Burmans themselves, and some of which had been maintained by them, while others had been maintained in recent years by the Public Works Department. It is well known that irrigation in most parts of the dry zone of Burma is precarious and therefore apt to be neglected by the Burmans, but there is no question of its utility when it is attended to in earnest and by skilled workmen. It would therefore seem preferable that doubtful irrigation works of this class should be handed over to the Public Works Department, in order to ensure that they should not be abandoned or fall into disrepair and the lands watered from them pass out of cultivation. When reporting, however, which canals should be assigned to the class "major," and which should be assigned to the class "minor," which latter class it was proposed should be handed over entirely to the cultivators to look after for themselves, the Public Works Department officers soon showed that they held no such view. Their test in each case was whether the work would pay or not.

The same spirit is also displayed in cases in which the Irrigation Department have assumed charge of a canal and have a voice in the assessment of the land revenue or water-rates levied. In the year 1900 I was for a short time in charge of the Kyaukse district, one of the irrigated districts in Burma, and the Chief Engineer in the Irrigation Department was the present Inspector-General of Irrigation. He frequently pressed for reclassification of the irrigated lands with a view

to placing them in the classes in which they would be subject to land revenue at the highest rates, merely, as far as I could see, to increase the credit to the Irrigation Department and so prove that the canal had been a paying work.

In my opinion the Irrigation Department are there to make irrigation works where they are most needed for the welfare of the people. The considerations which should guide them in deciding whether a work should be executed or not, are whether it is needed, or to what extent it is needed; and whether it is likely to be successful, not in producing a remunerative return, but in providing the quantity of water required to enable the people to cultivate. Most absurd controversies arise and most unnecessary calculations are called for over the matter of Irrigation credits. It should be absolutely immaterial whether the land revenue which results from the cultivation of land irrigated from a canal is shown in the accounts under the head of "land revenue" or under the head of "irrigation" or "water-rate." The attempt to split up these receipts into proportions which are supposed to represent the value of the water as apart from the land, and which proportions in the end are always arbitrarily fixed, merely entails much useless and unnecessary labour on hard-worked officials.

I would also cite the system on which the Postal and Telegraph Departments conduct their work. The system of furnishing guarantees when telegraph offices are opened springs from a wrong view of what the function of such departments should be. Their work should be to assist the administration of the country, and they should exist for that object wherever they are needed regardless of whether their receipts cover the expenditure on them or not. In the case of the Postal Department in Burma it is particularly inconvenient to have this theory that a post office must pay for itself put forward, because so many of the steamer lines to which the Local Government formerly paid a subsidy are established both for the conveyance of mails and also for administrative reasons. Formerly, when these subsidies were paid wholly or partly from provincial funds and were debited to the head of "15 Post Office," no difficulty was experienced. The Local Government could subsidise these lines to the extent required to keep them in existence, merely receiving a contribution from the Postal Department for what they chose to assess as the postal value of the line. Now, however, it was otherwise. In November 1906 the whole of this expenditure was imperialised and it was ordered that no postal expenditure whatever should be incurred from Provincial revenues. In consequence the Local Government now has to look to the Postal Department to subsidise lines which are mainly required for administrative purposes. The Postal Department, however, is inclined to pay only what they consider the postal value of the line.

I think the proper sphere of Directors and Inspectors-General should consist in advising and not in controlling the officers who are actually working in the various provinces. They should certainly abstain from interference with the movements and work of the latter officers, but should come at intervals and make acquaintance with those officers, give them and the Local Governments the benefit of their experience by suggestion, not by orders, and should be at liberty to raise general questions relating to the subjects with which they deal at any time. On such questions they should invite the opinions of the local officers and when they have considered them advise the Government of India as to what they think is required, or, if the matter is one with which they think the Government of India should not be troubled, acquaint the Local Governments or provincial Heads of Department with their conclusions and leave them to make such use of their suggestions as the latter think fit. I would select as a concrete instance of an officer whose attitude seems to me a very proper one, the Inspector-General of Forests. I know of no instance in which the Inspector-General of Forests has attempted to force on Burma suggestions unsuited

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to the province, and hence it is that his advice is valued. Similarly, he is remarkably free from any desire to interfere in Burma.

As a concrete instance of an officer whose attitude I do not consider proper with reference to the Local Government, I would give the present Director-General of the Geological Survey of India. I consider that the action of the Director of Geological Survey has certainly tended to reduce the influence of the advice and recommendations of the Local Government with the Government of India in mining matters. I think that the Commerce and Industry Department of the Government of India look to the Director of Geological Survey to advise them not merely on geological questions, but on commercial and administrative ones, and that in these matters they put him in the place which the Local Government ought to occupy. He may or may not be an authority on companies and syndicates, and the financial aspects of mining, but it seems to me clear that he has become an adviser on such matters to the Government of India and does not confine himself to scientific matters sufficiently. In the distribution of the oil-fields the Local Government is strictly controlled by the Commerce and Industry Department of the Government of India.

One would imagine that inasmuch as Burma is perhaps the most undeveloped province of the Indian Empire, she would benefit most of all by opportunities of learning the results of the experience of the older provinces. The drawback, however, in the case of Burma is that the conditions here are apparently so different from those which prevail in India that proposals based on Indian experience are not of much value. Unless, therefore, these Heads of Imperial Departments have at some time in their service been stationed in Burma, they do not advise successfully when attempting to improve the administration here. I think it, however, not unlikely that the experience of the Inspector-General of Irrigation will be useful in imparting ideas taken from the provinces of Upper India, in which more attention is necessarily devoted to irrigation than Burma, as it is more liable to famine. On the other hand, I feel sure that education in Burma would have been much more successful if no officer connected with India had ever been placed in charge of it. There was an excellent indigenous system in Burma that only required to be encouraged and possibly adapted in some respects to produce satisfactory results. I regard education in Burma as a lamentable and melancholy failure due in a large measure to the fact that the Department was presided over for years by an officer who came from Bengal, who is reported to have known the native of India thoroughly, but who did not know the Burmans or the conditions of Burma. I do not think it very likely that periodical conferences between provincial Heads of Departments would benefit Burma. My impression is that each person wishes to press the system in force in his own province, because he does not really understand any other, and he is not likely to be convinced by a few hours' conversation, with persons who come from elsewhere. Further, I do not think it a promising method of administration to be frequently making comparisons with other administrations in order to see what you can alter. Such a method leads to frequent changes, purely to secure efficiency, but this is not what the Burman wants, nor, I believe, any Eastern race.

I think if the Local Government were left to itself it would adopt very little in the way of reform taken from other provinces, and I do not think the administration would suffer on that account. I cannot at the present time call to mind instances in which reforms have been introduced from other provinces except the introduction into our liquor administration of the contract distillery system, which comes, I understand, from Madras. I am doubtful, however, whether it was really required.

I think that latterly, particularly in the last few years, there has been an unusual activity on the part of the Government of India in the way of suggesting measures to Local Governments.

The procedure is generally first to appoint a Committee and then to consider the Committee's report and frame Resolutions, copies of which are sent round to Local Governments who are then called on to report how far they have adopted, or are prepared to adopt, the suggestions contained in these Resolutions. The cases which I have particularly in mind at the present time are the Resolutions issued in the Revenue and Agricultural Department of the Government of India on the report of the Irrigation Commission held a few years ago, and the Resolutions issued in the Finance Department on the report of the Excise Committee which concluded its sittings about two years ago. In neither of these cases, however, was anyone in Burma invited to be on the Committee, nor did the Committee visit Burma. In consequence Burma has derived practically no benefit from the suggestions in these Resolutions. A very large part of the Resolutions connected with the Irrigation Committee are connected with subjects like private irrigation from wells, which seems to be common in India, but does not exist in Burma. Suggestions for sub-soil surveys, well-boring in the arid zones, and the like, are made. But in Burma there is no irrigation from private wells for cultivation purposes, and the geographical strata of the dry zone have been examined, and it has been concluded that no well-boring there is likely to be successful in finding water at a depth at which it can be used. In consequence the suggestions in these Resolutions are practically barren as regards Burma, and the only effect of them is to cause much useless consultation of officers resulting in negative reports. If, instead of calling for these reports, the Government of India had left it to the Local Government to decide what action could usefully be taken on the suggestions in their Resolutions, much profitless enquiry would have been saved. As it is, about five or six Resolutions on irrigation subjects and agricultural loans for irrigation and other purposes have been issued calling for reports in each case on subjects which have no application to Burma. Similar remarks apply in great measure to the Resolutions issued by the Finance Department on the subject of Excise as a consequence of the investigations of the Excise Committee. These have dealt with the Excise Committee's report, chapter by chapter, and have in many cases called on the Local Governments to report the action taken by them. In Burma, however, the conditions are so different from those enquired into by the Excise Committee that it is difficult to furnish such reports, and the prevailing impression received from a perusal of the Resolutions is that they were not called for so far as Burma is concerned. Indeed, the contract distillery system which is being introduced experimentally into some portions of Burma is simply accepted in deference to the wishes of the Government of India, and because apparently it has had some success in Madras. That it is really required in Burma or that anything was particularly wrong with the outstill system that was in existence before, seems at least doubtful.

Other instances in which perhaps it might be said that the Government of India have initiated reforms are in the matter of famine and settlements. In Burma, however, there is no serious prospect of a famine; even in the dry zone when there is some scarcity it could always be relieved by the local officers with local works or spontaneously by the temporary emigration of the population to Lower Burma. All the elaborate arrangements connected with famines in India and the urgent and other reports to be submitted are really quite uncalled for here, and the officers of this province much resent having to supply them, because they feel that they are simply being worried by a system which may be necessary in India but is quite superfluous here. While throughout the province District Officers are solemnly called on to keep up and revise, from time to time, programmes of famine works in localities where there is a steady rainfall from year to year of 90 or 100 inches.

In the matter of settlements it may perhaps be claimed that the Government of India have instructed this province in the principles of equitable

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assessments and introduced reforms into the methods of calculating the proposed land revenue rates. I cannot, however, myself see that the Government of India have really assisted the Government of Burma much in this respect. There have been interminable discussions as to the principles on which to assess rates, which are represented by two bound up volumes of published settlement papers and other communications subsequent to these. But the Government of Burma seems nowhere nearer deciding on what is a fair standard than it was 15 years ago, and the latest communications on the subject contain a proposal to re-examine the matter and begin again the weary discussion which it was thought had at last found a termination in the adoption of the standard of one-fourth of the net produce. The Government of Burma, I believe, are quite satisfied that on the materials before them at the conclusion of a settlement they can fix rates which will be such as the people can pay without hardship. Should excessive rates happen to be assessed on any occasion, the District Officers would at once become aware of the fact and would propose that the rates should be lowered. There appears to me to be no reason why the Government of India should be continuously challenging the principles on which these rates are assessed and re-examining the grounds on which they are based, and so far from introducing any reforms of value in this field, the results of their efforts to do so have merely been to induce uncertainty and confusion.

I believe that the Agricultural Department in Burma has been introduced at the suggestion of the Government of India rather than of the Local Government, and that this institution has been copied from similar departments previously existing in India. Similarly, the creation of co-operative credit societies in Burma and of the post of Registrar of these societies has, I think, been due to the initiative of the Government of India, and has had good results. The attempt to create District Boards was made years ago, at the time I think when Sir Charles Bernard was Chief Commissioner of Burma, entirely at the suggestion of the Government of India. The system, however, was quite unsuited to Burma and they gradually died out. I am not aware that they ever did any useful work. Another example of an administrative reform due to the Government of India is the Imperial Customs Service. Unless I am mistaken this was forced on them by complaints of the mercantile communities of the frequent changes in the officers who presided over the customs. The change is no doubt an improvement, and the customs will be better administered.

The Government of India have refused to grant the request for a local University in Burma, I am not qualified to say whether the request was justified or not, but it is a common opinion, in which I share, that the standards and examination tests of the Calcutta University, which are made the qualifications for entry into the Public Service in Burma, are totally unsuited for the Burmans.

I would curtail the right of appeal to the Government of India now granted to the officers of Government against orders affecting them personally, by refusing it to any one whose salary did not exceed Rs. 250 per mensem. This, of course, is an arbitrary limit, suggested because that is the limit up to which the Local Government can create posts. It is certainly somewhat of a scandal the time which is now taken up by writing out accounts of cases, *precis*, etc., in which the memorialist has already had at least two appeals, viz., to the Head of his Department and to the Local Government. I would also abolish the rule that memorials which ask for clemency should invariably be sent on. This is in many cases taken advantage of really to dispute the correctness of the decision as regards the facts. I would not curtail the right of appeal to the Government of India in administrative matters, where it is allowed by law or rules having the force of law, i.e., appeals presented by non-officials. I would curtail it in other cases. I would curtail the right of appeal to the Local Government by refusing it to Non-Gazetted Officers, subject to the proviso that every public servant

should be allowed one appeal from the authority which passed the order of which he complains and no more. In administrative matters I would only allow appeals to the Local Government which are granted by law or by a rule having the force of law. I do not think it would be of any use to prescribe that an order appealed against must be accompanied by a certificate from the authority passing the order.

I find that in 1902 twenty-one returns were discontinued altogether, six were delegated to lower authority, and four were prescribed for submission at longer intervals. Since 1902 the Government of India and the Local Government have each prescribed eighteen additional reports and returns. This Government also receives printed statements from the Director-General of Commercial Intelligence on various subjects with requests to fill in the latest figures: these are over and above the periodical returns. These figures appear in the various statistical publications of the Government of India and are doubtless necessary. At the same time, my opinion is that the creation of the office of Director-General of Commercial Intelligence has tended to increase the amount of statistical information called for from the Local Government. I am unable to say whether these additional returns and calls for information were due to the initiative of the Secretary of State or Government of India.

I think that Executive Officers have not sufficient opportunities for personal contact with the people. This is on account of the enormous amount of office work demanded from them. This office work arises very largely from the specialization of work in higher circles. For example, the creation of special posts, such as Excise Commissioner, Registrar Co-operative Credit Societies, Director of Agriculture, &c., means that you have a number of men enquiring their whole time into special branches of the Administration. These men ask for much information from Deputy Commissioners, and they also make a number of proposals on which they ask Deputy Commissioners to state their opinion. When any measures are introduced on account of their exertions, these practically have to be carried out through the agency of the Deputy Commissioner. Similarly, the creation of these various Committees, such as the Excise Committee, eventually entails extra work on Deputy Commissioners, who are asked to report on the practicability of the Committee's proposals and as to whether defects, reported to have been found by the Committee, exist in their districts, &c. The opium administration is an example of a case which has very largely increased the work of Deputy Commissioners, and it seems likely that excise administration will do the same.

I think that Executive Officers on the whole have a good knowledge of the vernacular, although Burmese is a decidedly difficult language to acquire. This is because the Burmese are an attractive people to have to do with, and officers like to converse with them. It is noticeable that unless officers have served in India they have a very limited knowledge of Hindustani, although there are many natives of India in Burma.

Increase in the administrative staff is required in almost all Lower Burma Districts. I think a class of officers dealing with revenue matters only, like Deputy Collectors in Bengal and Madras, should be created in Burma. At present special *myooks* (township officers) and various Revenue Officers are frequently appointed for terms of six months, a year, &c., to do work which should be done by the permanent staff, if they had the time.

Transfers are not unnecessarily frequent. They arise usually from officers taking leave, which cannot be avoided owing to the drying climate of Burma and the enormous amount of work to be done.

10380. You hold the view that the connection of Burma with India is, in many ways, detrimental to Burma?—I should say detrimental to the Burmese people.

10381. What are the grounds upon which you hold that view?—The Burmese are a particularly well-endowed race, and especially superior to the

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other races I have met. We get a large number of different kinds of races in Burma. But the Burmese are being gradually pushed out of things. They are people who enjoy life as much as any race I have ever met, and they enjoy it in a very moral way. If the result of the English coming to the country is that these people are to be gradually pushed out and supplemented by another race, which leads an inferior kind of life altogether, that is rather a calamity. The Burmese are getting pushed out through their meeting with other races, and at the same time the connection with the Government of India, unless the Government are carefully advised about matters that are special to Burma, tends to the country being administered much in the same way as are the different provinces of India, and that does not suit the Burmese at all. Had Government started some years ago on lines based on the customs of the country, the Burmese would have been much happier.

10382. You think all this has reacted adversely upon the Burmese?—Yes. Then also the intermixture of races would have come from the other side if it had not been for the fact of the connection with India; the Chinese would have come in where the natives of India have come in, and the admixture of races that would have resulted from the connection of the Chinese and Burmese would have been a much better one than the admixture of Burmese and Indians.

10383. If Burma were rendered independent of India, would that tend towards stopping the influx of Indians into Burma, or would it in any way increase the admixture of the Chinese with the Burmese race?—The natives of India have been encouraged to come over here because of the connection with the Government of India.

10384. But suppose the union of India and Burma was not continued, would the tendency which you have brought to our notice cease, facts being as they are to-day?—The natives of India would not come as part of a scheme of emigration. They have come in some cases as part of a scheme of emigration which has been started from the Indian side.

10385. Do you suggest that there have been organised schemes by the Government of India to introduce Indian coolies into this country?—Yes, and certain Steamship Companies have been subsidised to bring coolies over.

10386. Do they settle here permanently?—In some cases they do, in some cases not.

10387. That has been a considerable detriment, and has stopped the natural development of the Burmese?—The Burman is developed now; he is in a high state of development.

10388. Then I will say, stopped the further development of the Burman; or has he attained to the highest level of civilization?—He has not attained the highest level, but he has attained a very high degree of development, and it is not increased by his connection with the natives of India.

10389. Has this difference between the two races caused the Government of India to act in a manner which has been prejudicial to the Government of Burma?—The Government of India have introduced a number of things that were fitted more for the natives of India than for the natives of Burma.

10390. Have they introduced and forced upon the Government of Burma a certain uniform practice derived from their experience in India, which has crowded the Burmese out of Government employment, or driven them out of trade, or acted generally adversely to their interests?—The qualifications required for the Public Service out here, that is to say the examinations, are not suited to the Burmese, and these have been borrowed from India. The standards that are set are those now prevalent in the Calcutta University; and in order to obtain certain appointments in the Government the Burmans have to pass those examinations.

10391. May it not be that the rules for examination and employment in Government service

are not really indigenous to either country, but are due to pressure from without?—But I suppose that they have been adopted in the Calcutta University on the experience of people who have known the people over here, and have thought that they were suited to them.

10392. You tell us that the Burman is particularly susceptible to the use of his own language?—That is so.

10393. He does not learn English in the way that the Bengali does?—No, not nearly so many of them, but those who do learn it do not learn it badly.

10394. Is that due to their reluctance or inability to learn it, or is it because schools have only been more or less recently established in the country?—Previously we used to do a great deal of work in the vernacular in Burmese, but latterly, as work has increased, it has been almost necessary for the Burmese, if they are to get to any high posts, to know English. It was a long time before we could get English-speaking Burmese, except just a few who were well-to-do and who had been put into these colleges—some of them indeed had been sent home.

10395. Is it the pressure of work that has necessitated the use of English? May we not say that the use of English has necessitated the employment of people who speak English, and the people who speak English are natives of India and not Burmese?—Yes; there are more Indians who know English than English-knowing Burmese in Government employment here.

10396. Has there been a falling off in the knowledge of the Burmese language by British officers?—No. I think the knowledge of Burmese amongst European officers is very good. I have been out only 14 years, and I think it is as good as it was when I came out.

10397. You urge that the Government in Burma ought not to be weighed and tested by comparison with institutions in other provinces?—That is done to excess. It is a very difficult thing to do successfully, because the conditions of Burma are so totally different from those of India.

10398. Have you served outside Burma?—I was for eight months in the Secretariat of the Government of India in the Legislative Department.

10399. During the time you were there was there any disposition to study the special requirements of Burma?—It was not a department that gave me much opportunity of judging. All the work that I had to deal with was on the legal side, and in looking over the papers and Bills that came up, it was pretty clear that the necessities of Burma were not understood.

10400. Were the matters to which you refer really of importance, or merely matters of minor detail?—One point I remember was rather immaterial, still it was a suggestion to put something in a Bill to provide against a matter which did not exist in Burma at all; that was quite unnecessary for Burma.

10401. Was that a Bill specially for Burma?—It was a Bill that came up from Burma, and the suggestion made by the Government of India was to add something which was not in the Bill. The reason it was not in the Bill was that there was nothing in Burma to provide against in connection with the subject matter of that Bill.

10402. Would that have been due to carelessness in the Legislative Department, or to real lack of opportunity of knowing what the requirements of Burma were?—It had nothing to do with the Legislative Department; it was the Revenue and Agricultural Department which made the suggestion; the Legislative Department was merely asked to see that it was put in the right form.

10403. You suggest to us that not only is the Government of India very ignorant—necessarily ignorant—of the conditions of life in Burma, but that they did not, until quite recently, practically over employ members of the Civil Service in Burma

in important positions in the Government of India Secretariat?—That is so.

10404. It is 20 years, roughly speaking, since the annexation of Burma?—The annexation of Upper Burma was in 1885.

10405. Until the annexation of Upper Burma was the number of Civilians in Burma small?—I cannot tell you that, because Civilians were not employed quite so much; the additions that were made on account of the annexation were rather taken from outside sources; they wanted men quickly.

10406. Were they taken from the Indian Army?—From the Indian Army, and selected men from other departments. Since then the number of Civilians has been gradually recruited from year to year.

10407. Until the Civilian service of Burma has got a certain age, would it not be impossible to put its officers into the higher places?—Into the highest places, yes.

10408. Then it may have been due to that fact that there were not any senior officers until quite recently, to be put into the higher places?—But there have been a number of Civilians, since I came out, who have retired after over 20 years' service, and who have never been offered a post.

10409. Now, however, the Government of India have made a new departure?—They have appointed one man to be Home Member of Council.

10410. Would it not be impossible to take for the Secretariat at Simla or Calcutta members in turn (irrespective of personal ability and worth) from each of the provinces?—I think it is possible; of course they might not be able to find in the province the man that some particular occasion required.

10411. You might possibly go 7 or 8 years without being able to find the man in Burma who would do, and in the next 5 or 6 years you might find a dozen who would be suitable?—You might find at any time a man who would do for one of the departments; you might not be able possibly to find a man who would be suitable for any particular department of the Government of India in Burma.

10412. With regard to advancement and promotion, should a man be put into a post in the province simply because he knows the province, irrespective of whether there is somebody else available who is better qualified?—I do not say that, but it is doubtful whether anybody who has not served in Burma at all could be better than the best man who has served here.

10413. Until quite recently the Lieutenant-Governor has been someone from outside, and looking at the geographical position of Burma and its people and its language, you suggest that the Lieutenant-Governor should always be an officer of Burmese experience?—I think so.

10414. Is not the Head of the Government of Bombay or Madras chosen from outside?—Yes, that is so.

10415. And does it happen that in other provinces of India the Head of the Government is chosen from outside?—It is rare. I have in mind one or two cases; the Lieutenant-Governor of the Punjab seems to have been regularly a Punjab man, and I think the same holds good with regard to Bengal.

10416. What you would suggest as a remedy for all this is that, first of all there should be a greater number of superior places in the Government of India placed at the disposal of Burmese Civilians, and that the head of the province of Burma should also be an officer in that Civil Service?—Those are two of my suggestions.

10417. Would you suggest, as an alternative, that the Government of Burma might be more completely separated from the Government of India by the formation of a Governorship, or something of that sort, with a Council?—My

present view is that it is better that Burma should be connected with India.

10418. Notwithstanding all these drawbacks?—Yes, I think it is better, assuming that the Government of India has more opportunities of being advised by someone who knows Burma.

10419. You know that the Government of Bombay and Madras is that of a Governor in Council; are they separated from the Government of India completely?—They are not completely separated, but they have a greater latitude than other provinces.

10420. Would an arrangement of that sort meet the requirements of Burma?—I do not know sufficiently what extra powers, as compared with a Lieutenant-Governor, the Governors in Bombay and Madras possess.

10421. You desire to see an arrangement made by the Imperial Government by which Burma should pay a fixed contribution to the Government of India from year to year? On what basis would that contribution be calculated?—I imagine it would have to be calculated in consideration of what the Government of Burma has been considered to be able to do with in the past, combined with some allowance for what it should have in the future, having regard to its expansion.

10422. You would not take any fixed basis of revenue or population?—I should not take it with reference to population.

10423. That of course would work out rather badly for Burma?—I do not see that it is a subject that need be considered; it would work out very badly for Burma; the population is very sparse in the country.

10424. Therefore you would not have any fresh basis of revenue, but you would simply take the calculations based upon past years, giving the Government of Burma complete freedom to deal with the sum they receive, and to spend it as they liked?—Yes, I think the contribution should be fixed in consideration of what their total revenue amounts to, combined with what total expenditure is found to be necessary.

10425. You are in charge of a great number of Departments—Land Revenue, Excise, Customs, Forests, Finance, Mining, Salt, Post Offices, and so forth. Some of these revenues belong partly to the Government of India and partly to the provincial Government?—Yes.

10426. Under your scheme, would there be a fresh redistribution of these items of income and expenditure?—It would not be necessary to divide these heads in the way now adopted in the provincial contract; I want to have a whole lump sum arrangement.

10427. But how are the Government of India to arrive at what the lump sum should be?—They would undoubtedly have first of all to calculate the total amounts of revenue that are received, but that could be ascertained; take customs, which is at present purely an imperial head; you could obtain the receipts of the province from customs pretty easily.

10428. Instead of taking half the customs and half the salt, you would have the Government of India say, "It does not matter whether you get more or less than you do at present from salt, and so on, in the future; here are 100 lakhs, and that must last you for ever; this sum will be paid annually, and that is what you must take and you can do what you like with it"—I have no objection to having provision for a fixed contribution from time to time.

10429. You would do away altogether with these proportions of revenue, and have a fixed sum, with a fixed contribution to the Government of India?—Yes.

10430. What would happen if the expenditure of the Government of India went up?—If the Government of India could not pay its way, it would have to call upon the Government of Burma for more.

10431. In that case the provincial contribution would not be fixed?—It would be fixed until it

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was shown that the Government of India must have more funds.

10432. Then if the Government expenditure went up year by year, the contribution would have to vary?—Not unless the Government of India were becoming bankrupt.

10433. Has not the expenditure of the Government of India increased every year considerably?—I am afraid I do not know.

10434. Then, in suggesting this scheme to us, you have not taken into account the expenditure of the Government of India, but only the expenditure of the Government of Burma?—Yes, I am speaking from the point of view of Burma.

10435. You think that Burma alone ought to be considered, and not the other various provinces which go to make up the Government of India; it is the part, and not the whole, which deserves your first consideration?—I think it is undoubtedly to the detriment of Burma that it should be limited because of what another province requires.

10436. But a great deal of the expenditure of the Government of India is not provincial?—No; I imagine that a very large part is not.

10437. Therefore the thing which affected the contribution from Burma might be, not the interests of some other province, but the general policy of the Government of India?—It is conceivable no doubt that something would happen in other provinces. If the Government of India desired to make a large imperial grant to another province, and they had not funds to do it, Burma might be affected, because they would want more money from Burma; or if Burma said, "We cannot give any more," another province might have to go without the extra grant.

10438. Suppose this increase in expenditure consisted of military expenditure, and not of a grant to some other province, it might cause a demand upon Burma, not from the point of view of some other province, but from the point of view of the general policy of the Government?—That is so.

10439. You say that the Local Government is to assign to each department a lump sum, and the Head of the Department is to assign to each District officer a lump sum, and the Head of the Department and the District Officer are to spend that money more or less as they please?—On the recognised lines of course; they know the recognised lines on which the department spends money.

10440. Might that not do away with budgeting and estimating altogether?—It would to a great extent.

10441. Would that be in the interests of good finance?—Yes.

10442. In the same way you think it ought not to be necessary to ask for sanction for any re-appropriation during the year, or to refer to any higher authority for sanction as to expenditure; a man should be left to spend his lump sum just as he thought best?—Yes, on the recognised objects of the department.

10443. Would that not involve the framing of an infinity of rules by the department?—No, I do not see why it should.

10444. Suppose you had a stupid officer, he might spend the money not upon the recognised lines, because he would not understand what the recognised lines were?—If you had a stupid officer, yes.

10445. Then in order to safeguard yourself under your system, a great number of complex rules would have to be framed in order to guard against stupidity or criminality?—No, I do not think so.

10446. You think it is quite unnecessary that all the details of the provincial budget should be submitted to the Government of India, and that the Accountant-General would watch that the province does not become insolvent. Is not the principal duty of the Accountant-General to see that the money is properly spent, and properly brought into account?—To see that it is brought

into account, but not to see that it is properly spent.

10447. But if it is spent on a wrong object, does he not bring that to the notice of the Local Government and the Government of India?—I do not think he should be the judge of whether the object is wrong or not.

10448. You think the Local Government ought to be the judge?—Yes.

10449. But then the Local Government are not going to be the judge under your plan, because they are going to hand the money over to the Head of the Department?—Yes, but if the Head of the Department does not spend according to what they approve of, they can at the end of one year stop the expenditure.

10450. Do you not think that that would cause a great deal of correspondence between the Head of the Department and the Government?—It would cause less than at present.

10451. You do not think that, unless the Local Government is entirely freed from the Government of India, they ought to be allowed to borrow on their own account?—It is difficult for them to borrow; they ought to be able to get money through the Government of India better for themselves than if they borrowed in the market.

10452. That would be one reason, from your point of view, for not entirely cutting yourselves adrift from the Government of India?—Yes, that is one reason.

10453. You say that so far as this country is concerned the expression "native of Burma" should be substituted for "native of India." Would that lead to retaliatory measures on the part of the other provinces; would they not wish that the expression "native of India" should exclude natives of Burma?—The Burman would not mind that in the least; he does not go out of his country if he can help it.

10454. Would the Civil Service like it?—But that is not the proposal.

10455. The Lieutenant-Governor under your scheme is to be a member of the Burmese Civil Service; is the Secretariat of India to be closed to members of the Burmese Civil Service?—It is the other way; I have advised that they should take more people from Burma.

10456. So that special posts should be reserved in Burma for the Burmese Civil Servants, and they should also have a further number of posts open to them in the Government of India?—I think it is necessary that there should always be one man there whose advice will carry weight; I do not want more than that; I am satisfied now with the Home Member.

10457. There should be exclusion on one side and the open door on the other?—Only for one appointment. I have not the least objection, if officers come over to Burma and serve in Burma, to their appointment then as Heads of Departments here, and I think the Inspector-General of Forests is an excellent example.

10458. He does not serve in Burma exclusively?—No, but he is a man who has served in Burma and got to know the country, and then gone to India again, and then been appointed Head of the Forest Department.

10459. All you mean with regard to the exclusive retention of the Governorship is that it should be for officers who have served for some time previously in Burma?—Some time before their appointment, sufficient to get to know the country.

10460. You think the creation of District Boards or municipalities is bound to be a failure?—I would not be so confident as to say "bound to be," but most probably it will be.

10461. Although a considerable local revenue is raised in Burma, you think that the Burmans themselves are not capable of carrying on the administration?—They have not got those particular qualities that are wanted.

10462. So that they must be left outside any scheme of local self-government that may be suggested elsewhere?—No, I would not suggest leaving

them out if they will come in, but I think they will not come in; they do not want it.

10463. It has been suggested to us that occasionally, when it was suggested to turn a place into a municipality there was great objection on the part of the people to the creation of the municipality, because taxation would follow; have you ever known that to occur in Burma?—Yes. I have sometimes heard of it, and I had an instance in a sub-division that I was in charge of. I have known cases of Burmans petitioning to be put outside a municipality in which they were already living.

10464. Are not a few members of the Burmese municipalities elected, while most of them are nominated?—Nearly all; except in Moulmein.

10465. Do they work pretty well?—I do not think they do anything.

10466. Is it all run by the Government officers?—Practically, except in Rangoon; they occasionally make suggestions at the meetings there.

10467. You tell us that the Finance Department of the Government of India is very disinclined to provide any money?—Do you think that that is a disposition common to all Finance Departments?—That is the only one that I have had experience of.

10468. During your experience of the Finance Department have you been very disinclined to provide money?—No, I do not think so. The Local Government is inclined to be liberal.

10469. Where does your official liberality particularly display itself?—I think the Local Government does not make any objection when it is asked to sanction appointments which are required for the country, or to spend money on communications and general development, if the money is there to spend. I had a good instance the other day; without hesitation it guaranteed a wireless telegraphy system, which it may have to pay upon.

10470. You referred that to the Government of India?—Yes.

10471. You got sanction at once?—Yes.

10472. So that, in that particular direction, the Government of India were liberal too?—The Government of India put it to the Government of Burma, "Will you guarantee it?"

10473. In the matter of collecting revenues, which you are interested in as a Revenue Officer, were you very liberal?—I think we gave remissions very liberally—quite freely.

10474. Are most of your remissions upon the wet crop?—If there is failure of irrigation; what happens then is that the land is assessed on the dry crop.

10475. Have you much dry crops in Burma?—Yes, in the dry zone they are nearly all dry crops.

10476. Who has the power of granting remission on wet crops?—It is according to the amount.

10477. Either the Deputy Commissioner or the Commissioner?—It goes lower than that; the Sub-Divisional officer can remit also.

10478. Has the Deputy Commissioner or the Commissioner power to remit on dry crops?—In the case of dry crops, if they do not come to maturity they are not assessed; the rule is that only the mature crops are assessed. The assessment is from year to year; they take it at a particular time of the year. It is because of the precarious climate of the dry zone in Upper Burma.

10479. So that, in that particular, you differ from the rest of India?—I do not think they have that system in India.

10480. The assessment of the dry crop is made after the crop has reached maturity?—Yes, when it is known that there is going to be a crop.

10481. Is it not dependent upon the crop of the previous year?—It is, as a matter of fact, generally the same from year to year.

10482. But is the assessment made upon the crop which is actually growing, or is the assessment made before the crop has even begun to sprout?—The revenue is paid on the crop actually

grown. It is made in the course of the year before the crop is actually reaped.

10483. When the dry crop fails has the Deputy Commissioner or the Commissioner power to remit revenue on the dry crop?—It simply is not levied.

10484. In other words he remits it?—That is the standing rule; it does not require any power.

10485. Suppose there is a considerable failure of dry crops, the revenue is not reduced?—No; that is only as to the dry zone, of course.

10486. It is not absolutely remitted, but it is reduced to what is called fallow rate?—That is in Lower Burma; when land is purposely left fallow it pays a particular rate which is called the fallow rate.

10487. Therefore you do not find that there is any difficulty in the Commissioner remitting or not levying revenue upon dry crops?—No.

10488. We were told elsewhere that there would be great difficulty in making remissions on dry crops, but in Burma you have not found that difficulty?—No; that is only in Upper Burma.

10489. Have you found the financial settlement recently made by the Government of India sufficiently just?—I do not think it is satisfactory. I think the allotment to Public Works is sufficient. Otherwise it is satisfactory.

10490. You are in favour of all these Inspectors-General as imperial officers; do they do their work satisfactorily?—Not all of them, but some. I think the Inspector-General of Forests is a decided advantage to Burma.

10491. You say: "It is not unlikely that the experience of the Inspector-General of Irrigation will be useful in imparting ideas taken from the provinces of Upper India in which more attention is necessarily devoted to irrigation than in Burma?"—I think the province gains by his advice, but if he is responsible for the system on which the accounts are credited, I think he is not of any assistance to Burma. As an adviser on irrigation subjects he is useful so long as he does not interfere with the administration.

10492. The reforms which have been forced upon you by the Government of India have been on the whole harmful rather than beneficial?—Yes, I think they have been given a great deal of work that has not had any result.

10493. In the various Commissions and Committees that have been appointed Burma has had either no invitation to attend, or no representative on the enquiring body?—Yes.

10494. If it was obligatory upon the Government of India to put a representative of every province on every Commission that was formed, might that not tend to make the size and proceedings of the Commission lengthy and cumbrous?—In the case of a Commission such as the present, if every province had a representative upon it, that would be so, but in the case of purely Indian Commissions I do not think if every province had one representative the Commissions would be too big.

10495. Take the Stores Committee, for instance, you do not think that 12 members would be too big—one for each provincial Government and one for the Government of India?—I think 12 would be rather an unnecessary number.

10496. If you reduce it below that you would have to omit some province?—You would have to omit a province, but it does not follow that you should always omit Burma.

10497. You say that in Burma there is no serious prospect of famine, and that in case of scarcity it can always be relieved by the local officers with local works, or spontaneously by temporary emigration?—In certain districts; in fact in the whole of Burma we never have a famine. Since I have been here, there has been one small famine in a single district.

10498. From your point of view famine programmes in many districts are unnecessary? Do they cause you much trouble to keep to?—We have

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to keep up a programme and to revise it from year to year.

10499. Do you as a matter of fact revise it?—Yes; we make enquiries as to whether these works which are put down are still required, or whether they have been rendered unnecessary.

10500. You do not think that officers, knowing that there is not going to be any famine, simply take the last scheme for granted?—I think there is a great temptation to do that.

10501. You say that the Local Government has since 1902 asked you for eighteen additional reports and returns. What were they about?—One I remember was regarding the administration of District Cess Funds and District Funds generally; another one was in connection with the reorganisation of the police—as to how certain enquiries were progressing which resulted from the Police Commission. It is now an annual return.

10502. Are all these 18 returns annual returns?—I think they mostly are.

10503. And they entail a great deal of labour and office work?—That depends on how many people are concerned with them. They entail a considerable volume of work taken altogether. For instance, the District Cess Fund return is one that I have had to do with; it entails a note as well as statements attached.

10504. Are the statistics which are given to you, and which you pass on, accurate?—I think they are generally accurate.

10505. Up to within what limit?—I think if you wanted to get a general idea of any question you could rely upon them to that extent.

10506. Within 5 or 10 per cent., say?—I think so. In some cases they are more accurate than that; and in some cases less.

10507. Do officers tend to guess at the result, hoping that they will not be found out?—No. I think they only guess when they have not the means of finding out; I do not think they guess for the sake of saving themselves trouble, if they can get the information.

10508. (*Sir Steynning Edgerley.*) As regards your budget scheme. I suppose you do not expect us to adopt the lump sum principle?—I do not know whether you would adopt it or recommend it, but I think it is the line on which reform should be made.

10509. I understand that your position is that the contract is practically the frame-work; that it contains safeguards, and that the Audit Officer supports that, and has only to see that the frame-work is not broken?—The duty of the Audit Officer, as I understand, is merely to see that the money is spent on the objects recognised by Government, and that the province does not become bankrupt.

10510. When you say the objects recognised by the Government, does that mean that the money for one major head is not wrongly spent on another major head?—No; I meant rather that the Government should spend it on objects which are recognised objects.

10511. In order to get your independence would you be prepared to provincialise all expenditure?—I should not have any objection to do that.

10512. You make a suggestion that there should be no lapses in the future; how would you work that?—It seems to me that when there is a lapse at the end of the year it is too late to enter it in the budget for the next year; it is generally ascertained too late, and in consequence it lies locked up till the next year, because no provision has been made for its use in the coming year. I should give permission simply to put it again in the budget next year.

10513. Speaking generally, would you allow Local Governments to borrow?—I think they ought to be able to borrow through the Government of India; if they cannot get what they want through grants from the Government of India,

then I have no objection to their being allowed to borrow themselves.

10514. For instance, you do not think that you would get capital for small Public Works?—No; that is it; the loans which the Local Government would raise would be small, and the rates at which they borrowed would be high.

10515. As to these Inspectors-General and Directors-General; do you think that they ought to enter into correspondence with the local Head of the Department?—I see no objection to that.

10516. Would that in any way tend to lead the local Head of a Department to look past his own Local Government?—I am not prepared to say it might not; I think it would depend very much on the Head of the Department.

10517. Would it not tend to duplicate the administration?—I do not think that the Head of the Imperial Department should correspond with the Head of the local Department in order to administer the department at all; my idea of his correspondence was that the Director-General should learn what are the difficulties of the local man, and advise him.

10518. Is there not the great danger of allowing correspondence to spring up?—Yes, I think that danger exists.

10519. Suppose the Government of India sent the Director-General a case to report upon, and he gave a strong opinion as the result of correspondence with the provincial Head of the Department, might that not lead to the Local Government being put on one side?—Yes, but he ought not to correspond with the provincial Head of the Department on an actual question that has arisen. He should merely correspond and advise upon general or scientific questions. I was thinking particularly of the way in which the Inspector-General of Forests advises the Chief Conservator here on questions of forestry when he corresponds direct.

10519A. But the other danger is not inconsiderable?—No; the danger exists.

10520. You have noticed in the case of other Inspectors-General that the danger had been experienced?—That is not the case, because in the case I have mentioned there is no local Head of the Department here to correspond with; that was a case in which the Director-General of the Geological Survey sent his own men over here, and there was nobody under the Local Government at all.

10521. You mention also the Director of Commercial Intelligence?—I have mentioned him as causing demands for statistics; since his employment I think the number of calls for statistics has increased.

10522. You think that so long as these Directors-General do not trench on administrative matters they do good?—Yes.

10523. (*Mr. Meyer.*) You would like to keep out the native of India altogether, and trust the development of Burma to the Burman and the Chinese?—Yes, that is rather my idea.

10524. Would that extend to defence also?—No; as to defence, I think the connection with India is necessary; that is one of my reasons for desiring to be connected with the Government of India.

10525. In fact, you desire to be connected with the Government of India only so far as you can get some advantage from the connection?—Yes, but I am willing to pay for it.

10527. You would have Indians to defend you, but in no other capacity so far as you can help it?—I am quite willing to have Europeans, too.

10528. You referred to the Government of India assisting emigration from India to Burma. How did they assist the emigration of natives of India to Burma?—They have in the past written and proposed emigration schemes, and they have also proposed subsidies for bringing Indian coolies here, which the Local Government have had to pay; that is to say, for every cooly who comes across from Eastern Bengal and Assam, the Government

have to pay a certain proportion of the fare to the Steamship Company.

10529. For what purpose are the coolies brought?—Just to bring them over here; they are not necessarily coolies, but natives of India, who get a cheap passage in order to come across here.

10530. Do you mean that for every native of India who comes over to Burma to work as a labourer, say, the Government of India or the Government of Burma have to pay a certain part of his passage?—I do not say it is so as to every cooly, but I know the case of a Steamship Company which did receive a subsidy from the Government of Burma.

10531. For what purpose were the coolies brought; might it be that they were brought for some Government purpose?—No, they were not brought for any Government purpose; it was simply an arrangement with the Steamship Company that they should give coolies cheap passage to Burma.

10532. You say the Government of Burma had to pay. Was the Government of Burma consulted in the arrangement, or was it ordered by the Government of India?—I am afraid I do not know.

10533. Was this long ago?—This year; it was stopped this year; it went on yearly up to this year.

10534. Why did it stop?—Because the Lieutenant-Governor objected.

10535. Did the Government of India press him to continue the system?—No, he simply stopped it.

10536. Without any reference to the Government of India?—Yes.

10537. Then I put it to you that it was a Burma arrangement?—It was an arrangement with the Government of Bengal.

10538. Then the Government of India were not in any way responsible for it?—I do not know how it was started originally.

10539. Ordinarily the native of India, other than Government servants, who comes over here, comes at his own risk?—I suppose he does in other cases.

10540. You have spoken of Indians getting clerkships in preference to Burmans. Let us take the superior Subordinate Service, the *myooks*, and Extra Assistant Commissioners; are Indians ever appointed to that Service?—Some men are appointed to the Service whose fathers have been Muhammadans and mothers Burmese.

10541. But taking the bulk of the Service, so far as it is not pure Burman, it is European?—Yes, that is so, with regard to the *myooks*.

10542. And the Extra Assistant Commissioners, so far as they are not European, the bulk of them are what?—European, Eurasians, natives of India, and Burmese.

10543. Natives of India in large proportion?—No; a very small proportion. My remarks were about clerks principally.

10544. You complain that the high offices in Burma have been mainly filled from outside; for instance, it is alleged that up to five years ago the Financial Commissioner was an outside officer; is that so?—Yes.

10545. Was not Mr. Smeaton Financial Commissioner some years before 1902?—Yes, but he was from India.

10546. The India list shows that Mr. Smeaton came to British Burma in 1879, and had served 12 years when he first became Financial Commissioner in 1891?—I was not aware of it; but my point is that he did not know the Burmese; Mr. Smeaton never knew the Burmese; he could not talk Burmese to the people; when he came it was to take a position in which he never came into contact with the people; he was too high up.

10547. In the old days Burma had no separate recruiting class; were not Civilians who came to the Burmese Government largely transferred from other provinces?—I think the first man who came

out straight to Burma has now got about 20 years' service.

10548. That is to say, you may practically date it at about the annexation of Upper Burma?—Yes. I am thinking of men in the country now; I do not know whether everybody who has already retired came out straight to Burma.

10549. A large number, collectively, of Civilians in the old days were transferred from the United Provinces, Madras, Bengal, or elsewhere, to Burma, and they served in Burma the rest of their service?—Yes.

10550. Would you not call those Burman officers?—Yes.

10551. It is also said in the same memorandum that the present Lieutenant-Governor is the first Burmese officer who has held that post?—I said for any length of time.

10552. May I put the case of Sir Frederick Fryer; had he not served a considerable time in Burma?—No, not much before he was Chief Commissioner; he had been Finance Commissioner.

10553. He was not brought to the province from outside; he had held high office in the province before he became Lieutenant-Governor?—He had been Finance Commissioner, yes.

10554. Then you imply that the present is the first case in which an officer who has had experience of Burmese administration has been at the head of the Home Department of the Government of India; is that quite correct?—I do not know anyone else.

10555. Was not Sir Alexander Mackenzie Home Member after having been Chief Commissioner in Burma?—But Sir Alexander Mackenzie was not a Burman Civilian; he could not talk Burmese.

10556. He had been Chief Commissioner of the province for a while?—I do not know when he was Home Member; he was Chief Commissioner at one time.

10557. Then was not Sir Charles Crosthwaite a former Chief Commissioner?—Yes, but I do not regard him as a Burma man.

10558. Though you would not regard him as a Burma man, my point is that these officers had at least some knowledge at first hand of Burma administration?—You mean, as Chief Commissioners? That is so, but I do not think persons who are Chief Commissioners come into contact with the people in such a way as really to get to know them.

10559. You state in your memorandum that "A communication to the Government of India of minor importance usually does not receive a reply under six months; one of more importance takes frequently a year to obtain an answer"; is that the fact?—I think letters of ordinary importance take six months.

10560. Could you furnish us with a statement showing in the last couple of years the number of letters addressed to the Government of India and the dates upon which they have been replied to?—I will do that.

10561. You are aware that under the India Act of 1858 the revenue and expenditure of India have been placed by Parliament under the Secretary of State in Council?—Yes.

10562. How does he come in under your financial proposals? Your arrangement is, I understand, that each province should pay a lump assignment to the Government of India, and that it should then manage its own affairs practically as it likes without interference from India?—I have not made this proposal with regard to any other province than Burma. I do not know the circumstances of the other provinces.

10563. (*Chairman.*) Do you intend this arrangement to be applied to Burma only, or to be applied to every province in India?—Generally, my views are that unless I had reason to suppose that there was anything unsuitable for my proposal in another province, I should apply it to any other province.

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10564. (Mr. Meyer.) Then what you say is, that what you consider suitable for Burma is *prima facie* suitable for other provinces?—With the same object as I have here, so far as I know of the other provinces, I should advocate it.

10565. Then what control is the Secretary of State to have over the provincial budgets?—As far as I know he would have the same control as he has now—the same control as the Government of India has.

10566. Do you know how the Secretary of State exercises his control now?—No.

10567. The control of the Secretary of State is two-fold, first, he sees the budget proposals, and secondly there are other rules in the Civil Service Regulations and the Civil Account Code which require his sanction to various specific items of expenditure. Your proposal would do away with budgets altogether practically. Do you propose to continue the specific restrictions as to expenditure—possibly modified as has been suggested (the Rs. 250 rule being increased to Rs. 500 and so on)?—No, I do not propose to continue them.

10568. Then the Secretary of State is practically to abrogate the control over the revenue and expenditure in India, with which he has been invested by Parliament?—I propose that he should do it through the Government of India. He would see that the Government of India got the lump sum contributed from the provinces; he would be able to control that.

10569. You think that that is all he need do—to see that the Government of India gets its lump sum contribution?—And that it is properly fixed originally.

10570. You are aware that a quasi-permanent financial settlement with the provinces has been recently substituted for a settlement revisable after five years?—Yes.

10571. You have seen the reasons that have been given for that change—they were stated by the Finance Minister in one of his budget statements—that the old system led to continual bickerings between the provincial Governments and the Imperial Government?—Yes.

10572. Would not your scheme, which involves the provincial Government giving a lump sum to the Imperial Government, which has to be perpetually revised according to the alterations in imperial circumstances—military expenditure, a possible fall in the opium revenue, war, and the rest of it—involve infinitely more bickering than even the system of quinquennial settlements?—I think there is no reason to suppose that it would involve more.

10573. You would not feel any dissatisfaction if you were suddenly asked to increase your contribution by reason of, say, a famine in the United Provinces?—That would be so, if we were frequently asked to do so, but I do not see why it should be asked for any more frequently than under a settlement which had to be revised at intervals.

10574. Because in those days we had a fixed share of growing revenues. I understand that you would give the Government of India a fixed lump sum?—Yes, but calculated so as to be sufficient for a period. I would not propose that the fixed sum should be what is suitable simply on this year's accounts.

10575. You say that there are two or three thousand separate cases in all of which the Local Government cannot go beyond the sums laid down without obtaining the sanction of the Government of India. How many budget heads are there?—I was not referring to those; what I was referring to was the number of restrictions in the various Account Codes.

10576. The Civil Service Regulations and the rest?—Yes, and in the letters that have laid down restrictions which necessitate the Local Government going to the Government of India.

10577. Has not some regard been paid to the special circumstances of Burma even by the Government of India as now constituted? Your salt tax

was for years below the ordinary Indian level, was it not?—Yes.

10578. Has income tax been introduced universally in Burma?—No. It is according to the salary in certain towns.

10579. Is income tax levied in Upper Burma?—Only in cases where a man's salary comes to a certain figure; in other cases they pay *thathameda* tax. I regard the *thathameda* tax as an income tax. So also is the capitation tax in Lower Burma.

10580. The *thathameda* is partly a land tax and partly an occupation tax?—It is split into two halves, agricultural and non-agricultural. In a settlement the *thathameda* is fixed so that it is only charged on non-agricultural income; so that the *thathameda* is no longer supposed to be any part of the land tax, or any part of Agricultural income.

10581. You say that the Public Works Department made difficulties over allotments for works that were necessary. Were you referring to the provincial Public Works Department?—Yes.

10582. Could not the Government of Burma make them take up any project whether they were pleased with it or not?—The rule they go upon is that they classify works in certain ways, and they take up those which are remunerative.

10583. You are perhaps thinking of productive works which are financed from borrowed money?—They may be financed from borrowed money; they have got two classes of works, and it is very difficult to get them to take up works which are not going to pay a certain return on the money put into them.

10584. Is not the bulk of the expenditure incurred in the province incurred by the provincial Government out of revenue, not out of loaned capital at all?—Yes.

10585. And therefore the provincial Government has full latitude in spending it, subject to having to go up to the Government of India and the Secretary of State when a project exceeds 12½ lakhs in cost?—Yes, but this is an instance that I gave of talking too departmental a view.

10586. But it is a case of the provincial Government and its own engineers, it is not a case of the provincial Government being overruled by the Government of India?—No, I did not give it as an instance of that.

10587. As regards the allotment to Public Works in the existing settlement which you complain of, will you explain exactly what that allotment means?—It is the allotment to civil works under the provincial settlement.

10588. It does not mean that they were limited to that amount?—No, it does not mean that we are limited to that, if we can find other funds elsewhere.

10589. It means that the Government of India, in settling your normal expenditure, upon which they based the final settlement, said that 80 lakhs was your normal expenditure on Public Works?—Just so.

10590. Are you aware that that is a larger margin than has been given to any other province?—Yes.

10591. And that you have also had a lump initial grant to be spent mainly on Public Works?—I was not aware that it was to be spent mainly on Public Works.

10592. And out of your growing revenues you are supposed to spend on Public Works?—It was said that we could spend out of growing revenues, but it was not guaranteed or shown that there would be further funds forthcoming. Further, the expense of executing works in Burma is nearly double that in other provinces, and Burma is not nearly so well equipped with roads and buildings as other provinces.

10593. There was a complaint that Burma was not represented on the Excise Committee. Was it not stated in the Resolution appointing the Committee that their investigations would not extend to Burma, because the excise problems there

mainly concerned opium, and the Committee was appointed to deal with liquor?—It may be so; but in most of the Resolutions which are now issued, Burma is asked to send a report as to what they are going to do as to the result of the Excise Committee's report.

10594. It is quite open to you to say that you do not see any call to do anything in particular?—But it is made clear that the Government of India thought that there were excise liquor problems in Burma.

10595. You speak of the Madras contract distillery system having been rather forced on this province by the Excise Committee of the Government of India; is that so?—It is a suggestion that came from them, otherwise it would never have been taken up here.

10596. As a matter of fact that suggestion relates to the reduction of your out-still areas?—That is the object.

10597. It does not in the very least affect the management of your existing distilleries?—I am not prepared to say that it does not affect the management of our existing distilleries.

10598. You deprecate the interference with mining matters of the Director of the Geological Survey; will you give me specific instances?—I think the advice of the Local Government has been negatived. In a competition between a syndicate and a company here for the lease of certain blocks of the oil fields, the advice of the Local Government was not accepted on account of the recommendations of the Director of Geological Survey.

10599. It was in any case a matter which would have had to go up to the Government of India under the mining rules?—Yes.

10600. Have you any instance to allege in which the Director of Geological Survey has interfered in matters which under rule would ordinarily rest with the provincial Government?—The mining rules are rules of the Government of India and the Government of Burma is unable to give more than certain areas; that involves frequent references to the Government of India, and it is allowed to charge certain rents and royalties in certain places.

10601. The point that has been alleged by various persons in various provinces is that the Heads of Imperial Departments tend to intervene, not merely in matters which by law or rule or executive order are reserved to the Government of India for final disposal, but upon matters which the provincial Government might finally dispose of themselves. You have given an instance in which, by rule, the Government of India have the disposal; is there any other instance in which the provincial Government have been interfered with by the Director of Geological Survey?—I do not think the Director of Geological Survey ever goes to the Local Government and advises them to do a thing; what he does do, I think, is to influence the Government of India in these matters.

10602. In regard to mines, in the Lieutenant-Governor's memorandum it is suggested that the Local Government should have much more power under the mining rules than now exists—that certain maximum restrictions as to concessions should be done away with. Are you aware that these restrictions were primarily imposed by the Secretary of State?—No, I was not aware of that.

10603. And that the object was to prevent capitalists from monopolising valuable mining property?—I was not aware of it, but I imagine that is one of the reasons why they are restricted in area in that way.

10604. Do you think if the Local Government had a free hand, and if the matter had not to pass through more than one authority, there would be no danger of concessions to capitalists of practical monopolies over mining or prospecting areas?—The Local Government would not necessarily give monopolies; these areas which are put down in the mining rules are so small that it is not at all a question of a monopoly.

10605. But you want the restrictions done away with?—Yes I do, because of the inconvenience.

10606. The Lieutenant-Governor in his memorandum says, "So far as the disposal of land at market rates is concerned, I think that the Local Government should have very full powers. The question of the disposal of land free of revenue or at favourable rates is more difficult." Are you aware that restrictions on alienation of land were laid down in past years by the Secretary of State?—I do not know that they were laid down by the Secretary of State.

10607. Is there not the possibility of risk under the too free assignment of land in growing cities like Rangoon, where the value of land may be said to increase year by year?—Yes, certainly; the Local Government is alive to that.

10608. And has always been so?—I see every sign of its being alive to-day, whatever it may have been in the past.

10609. Then His Honour says, "I do not recommend the extension of power to grant land for purely religious purposes"; nevertheless in the specific delegations to Heads of Departments I find "grant of land free of revenue"?—I think the same rule deals with religious purposes and public purposes. The Lieutenant-Governor, I think, means by that, land for a public purpose, but the rule is quoted which deals with both.

10610. So far as those entries are concerned, they would increase the existing powers of Commissioners would they not?—Yes.

10611. One is for the Financial Commissioner and the others are for Commissioners?—Yes.

10612. Are those powers within the present powers of the Local Government, or do they involve increase in the powers of the Local Government also?—The present power of the Local Government to grant land for religious or public purposes is limited to Rs. 200.

10613. Whereas you propose to give the Commissioner power up to Rs. 500?—Yes.

10614. Therefore, it is not quite correct when the Lieutenant-Governor says in his memorandum, "I do not recommend the extension of power to grant land for purely religious purposes"?—The limit of Rs. 500 was only intended to refer to land for public purposes.

10615. There is no intention to increase the power to grant land to religious bodies for religious purposes?—There may be a discrepancy; I will not be positive; or it may be reconciled in the way I suggest.

10616. Is not Burma the only province where the Government does grant land for religious purposes?—I do not know that.

10617. Would you recognise that there might be some risk of accusations of partiality if the local officers got a freer hand in the making of grants to religious bodies which were possibly in rivalry?—The amount of Rs. 500 is rather small to be the basis of a charge of that kind.

10618. You ask for larger powers in regard to settlements; have sufficiently definite proposals of settlement been laid down in Burma yet; were not matters in a state of flux a few years ago?—You cannot even now say that every settlement question has been settled in Burma.

10619. But would you recognise that, until some settlement proposals have been approved by the Government of India, they must keep more control than when such proposals have been approved?—No; it is the Government of India who will not fix a principle, and continually challenge the settlements.

10620. What you mean is that you, and the Government of India, have not yet been able to agree on fixed principles?—I think the Local Government would have adopted fixed principles before this if they had not been challenged.

10621. However, they are still in controversy?—Yes, because the Government of India have recently written to say that they wanted re-examined what they considered a fixed principle.

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10622. You would like the Local Government to have a free hand in respect of local allowances?—Yes.

10623. Has the Government of India got a free hand?—I do not know.

10624. You want the Local Government to be able to grant a fixed travelling allowance?—Yes.

10625. Are you aware that the Government of India are not in favour of fixed travelling allowances, on the ground that an officer has no special inducement to travel if he gets a fixed sum whether he travels or not?—I do not know whether that is so or not, but at the same time they have sanctioned it in a number of cases.

10626. But not as a general rule; they always sanction it with reluctance. You ask that in Article 278A, Civil Account Code, which allows a Local Government, within certain limits, to sanction certain expenses not justified by ordinary rule, the words "and that it does not establish a new rule or practice involving expenditure" should be omitted; would that not allow a Local Government to spend money on objects of which the Government of India and the Secretary of State might disapprove?—It would allow them to spend money on objects not provided for in the ordinary rules.

10627. Suppose the Secretary of State had disapproved of the grant of some assistance to a religious body; under this section might not the Local Government give it?—I suppose it could use it in that way, but it is not the type of expenditure that the Local Government, so far as I know, has ever attempted to use the section for.

10628. You also desire that the Accountant-General shall not be able to challenge the section?—Yes, the reason is that we never use it at all, or very rarely; he challenges it on the ground that it is a new rule or practice.

10629. You refer to "the grant of leases of land in Upper Burma otherwise than is provided by the rules"; you say that in that matter the sanction of the Governor-General in Council might be dispensed with. To what leases do you refer?—As the rules now stand, leases can be made only in certain ways which are laid down by the rules.

10630. What is the character of the leases; for what purpose are they?—They are for cultivation generally; it is not like a lease in a town of land which will be built upon, or anything of that sort; it is simply the kind of terms on which the land can be leased for cultivation.

10631. They are not what you might call a quasi-permanent grant—a lease for 99 years or something of that kind?—No.

10632. In various things, matters of remission, for instance, the Deputy Commissioner, and the Commissioner, in Upper Burma have larger powers than in Lower Burma; is there any valid reason for the difference?—I am not sure, but I should say the explanation is that for a long time the District Officers were left with greater powers all over Upper Burma in every respect.

10633. Would you see any objection, where the powers in Lower Burma are smaller, to raising the powers of the Commissioner and Deputy Commissioner to the same level as those in Upper Burma?—No; in fact such proposals have been made.

10634. Are you prepared to give the Commissioner and the Deputy Commissioner larger powers in respect to granting agricultural loans, or is there no special demand for them in this province?—There has been a demand for them in recent years, and we have now made some rules in respect to which we grant higher powers, though they are not actually published.

10635. Then you ask that the Local Government may be granted discretion "in the case of grants of compassionate allowances to the families, and educating the children, of officers who have rendered important service to Government." Is not that a very special concession that is not covered by the ordinary rules at all?—That seems to me a matter of opinion.

10636. Is not the general financial rule that the State does not undertake to provide for the families of its deceased officers in civil employment?—That is the general rule.

10637. Therefore this is a departure from that rule? Do you think that the Secretary of State would consent to leave that in the hands of the Local Government?—I do not see why he should not.

10638. (Mr. Hitchens.) Does land revenue settlement all come under you?—Yes, and, of course, the Financial Commissioner as well. He advises on things first, and then they come up to Government.

10639. Does the Settlement Commissioner correspond directly with the Financial Commissioner?—Yes.

10640. That class of work does not come to you at all?—Yes, in some things; the Financial Commissioner settles a great many things, but those which he does not feel that he can settle himself come to Government, and there are certain things that must go up to the Local Government.

10641. In practice, do a large number of matters come up to Government for settlement?—Yes; first of all notes are written by the Financial Commissioner, and then a resolution is passed upon the matter.

10642. Are the general principles of land settlement now being discussed between the Local Government and the Government of India?—They have been discussed for years. They are not settled yet, not all of them.

10643. Do they resolve themselves into broad principles?—Yes, I should say they are sufficiently settled now, with the exception of finding a satisfactory theoretical principle as to the legitimate amount of produce by which to fix the land assessment. The question is whether it should be a share of the net produce or the net profits.

10644. Broadly speaking, the only point that requires settling between the Government of India and the Local Government is the proportion that is to be received by the Local Government?—That is the point with regard to particular settlements, but there are also questions as to the length of time that settlements should be allowed to last before a subsequent re-settlement; questions of that sort are still under discussion.

10645. But the Government of India does not interfere in matters of minor detail?—No, I should not quite say that, because every time the rates have to be fixed after a settlement, the Local Government have to submit these rates to the Government of India before it actually issues the notification assessing the land at those rates; so that it seems to me that the Government of India does supervise the details very much.

10646. Is that not because you have not agreed on general principles?—That may be the reason why the Government of India require it. I do not think the Local Government consider it necessary.

10647. You would agree that it is reasonable that the Government of India should be consulted on certain general principles?—Yes, but I do not think it reasonable that every time there is a settlement the rates should first of all be sent up to the Government of India in each individual case before they can be notified.

10648. What do you mean exactly by each individual case?—Every time the district or tract is settled, the report of the Settlement Officer is sent in, and notes are recorded on it by the Settlement Authorities who have studied the special subject, and then the Local Government frames a resolution which it has to send up with a schedule of the rates which it proposes, giving all the details in all the townships, and so on. It seems to me that that is unnecessary. It cannot be issued until the approval of the Government of India is received.

10649. Does the Local Government have a fairly free hand in the matter of remissions?—Yes; and we are now trying to increase the limits within which the local officers might have powers.

10650. Practically speaking, the Government of India does not interfere at all with regard to remissions?—I think that is so practically; I have not found a case in which they have said anything about the amount remitted.

10651. So that if you could get some general settlement, for a period of 20 years or something of that kind, with the Government of India, you would have no further reason to complain?—When once there has been a settlement and the rates have been fixed, they hold good for a period of, say, 15 or 20 years.

10652. Does land alienation come within your scope?—Yes.

10653. What are the principles underlying the alienation of land?—Government has powers to alienate land by granting leases of Government waste land; it gives out leases or grants at its discretion for certain towns and with certain exemptions, which are laid down under the rules in the Land Revenue Act. Those rules have been framed with the sanction of the Government of India, so that the Local Government cannot go outside the principles which are embodied in those rules.

10654. That is to say, you cannot alienate land outright?—Government could alienate for the market value; it is only when it wants to do it on favourable terms that it has to obtain the sanction of the Government of India.

10655. The Government has a certain amount of land in and around Rangoon?—Yes.

10656. Does it in practice sell that land in freehold?—It does sometimes; its policy is not to sell at all, but to give leases with terms of renewal.

10657. For what length do the leases run?—Thirty years, with renewal for another 30 years.

10658. That is the policy which is adopted generally with regard to land within towns?—Yes; within Rangoon, Government is particularly careful, but generally it does grant leases in towns in the same way, at a rental of so much for the first 30 years, and with the option of renewal with revision of the rent for another 30 years.

10659. With regard to waste agricultural land, does it do the same?—No, it is much less careful; it gives a lease or a grant—simply so many years exemption until the land is cleared; after that the tenant simply pays his rent.

10660. Is it your view that the question of the principles of alienation should be left to the Local Government entirely?—This Government has referred to a number of cases in which it is limited; if the market value is more than so much, and it proposes either to give lands free or to give them on favourable terms, that has to go to the Government of India, and it seems to me that in the majority of cases that is not necessary.

10661. Could you sweep the whole thing away and let the Local Government decide for itself?—Personally, I do not think there would be any harm in that. Land is very valuable in Rangoon, and possibly the Government of India might desire to prevent the Local Government alienating the land outright, but then they have prevented that in a general way; they have written letters to the effect that in their opinion it should not be done, and that expression of opinion is observed by the Local Government.

10662. The Local Government, which knows the local conditions, is at least as likely to appreciate the fact that land is valuable as the Government of India?—I think so; they do undoubtedly.

10663. And there is no *a priori* reason why the Local Government should not decide at least as wisely in regard to these matters as the Government of India?—It seems to me that it depends on local conditions and local knowledge to a great extent.

10644. There is no general question of policy underlying the alienation of land in regard to which uniformity is desirable?—It is undesirable as a general principle to alienate land in large

towns; it should be given out on leases and not sold. In Burma, especially, things grow so quickly that the value of land becomes a very important matter in all large towns; the value is extraordinarily enhanced, and therefore the Government would be throwing away a very large future asset if it sold land outright. Everybody would be agreed as to that.

10665. In Rangoon have you made over any land to the municipality except for public purposes?—No land has been made over to the municipality, but the rents of land have been allotted to them for a certain time.

10666. The rents of land which they have improved, do you mean?—Yes; they have got a fund which they spend on the drainage of land, and so on, in the interests of sanitation, and afterwards the receipts from this land would be given to the municipality for a certain number of years.

10667. Then it falls into the Government?—That is my impression.

10668. It is not the policy of the Government then to alienate their land permanently to a municipal body, and give it what is known as the unearned increment?—No, it does not permanently alienate land unless it is for a special municipal purpose—not with the object of making revenue out of it; it never does that.

10669. You say, "I regard education in Burma as a lamentable and melancholy failure due in a large measure to the fact that the department was presided over for years by an officer who came from Bengal." Wherein do you consider that the policy was faulty?—The whole plan of education here has been a mistake. What ought to have occurred should have been the adaptation of the existing monastic education that we found here. When we first came here there was a system of education in connection with the monasteries, and we should have adapted that; if we had done so, education now would have been of a much better character than what has resulted from our introducing an entirely different system. We have simply left the monastic schools alone and set up other schools, which have taken away the pupils from the monastic schools, and these are now dying out. The education given in the monastic schools was held to be religious education and, therefore, it could not be supported by Government, and the consequence is that we have gradually put an end to the system altogether.

10670. Do you mean that the schools did not get a subsidy?—Yes. It is a purely secular education that we give in our Government and municipal schools.

10671. The monastic system should be developed more than it has been?—Quite so. The reason why it was not developed was because the officer who came here in charge of the department did not know the country, and did not know what could be done with the system already existing.

10672. Has the policy changed at all latterly?—To a slight extent. In some of the monastic schools they now have English-speaking teachers, so that the boys can also go to those schools and learn English. That was the drawback—that these schools only taught Burmese; the people could not learn English in those schools; if we had taken the schools as we found them, we could have grafted upon them some of our own methods, and the result would have been considerably better.

10673. (Mr. Dutt.) As to the freedom from control which you desire for the Local Government in financial matters. Would that include your power to develop the resources of this province by fresh taxation?—I have not considered the matter of imposing fresh taxation, but the Local Government would not be inclined to put any fresh taxation on the country.

10674. Would you desire to have power to impose fresh taxation without the sanction of the Government of India?—Yes.

10675. Would that be popular?—It would depend upon how it was used.

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10676. Having made an assignment to him, would you permit the District Officer to make his own arrangement for the collection of revenue in his own district?—No, he would collect it according to the general system and according to rules.

10677. Do you recommend similar freedom to the Heads of Departments?—Yes, my only object here is to do away with references. For example, when officers exceed the amount which is provided in their budgets for certain objects, they have to go up for sanction. Having got the general control of this lump sum, they should be able to devote part of it to a certain object without any restriction. They can do that as to small heads, as it is, but they frequently have to go up for sanction of the higher authority.

10678. Under your system would it be necessary for the Heads of these Departments to frame budgets for their own departments?—I think it would be necessary for their own information, otherwise they would not know where they were.

10679. And they should submit the budgets to the Local Government?—No, I do not think that would be necessary, except merely to show the objects of the expenditure.

10680. You say "The District Board scheme has been tried in Burma and long since died of inanition." Do you say that from your personal knowledge?—No, because it died a long time before I can remember, but I know it from the papers which I have seen. In 1884 they were started, and by 1891 there were none left.

10681. Has the law been annulled or cancelled?—No, it was not done upon any legal basis; it was done entirely by executive order, and no laws were either brought into force or amended.

10682. Does the Burman take less interest in the expenditure of the taxes that he pays than the people of other parts of India?—Yes. I do not think he takes any interest at all. I think he is satisfied, and that he has no objection to the way in which the money is expended. It is very doubtful whether it would be of value to suggest to him to do otherwise. If the people wished for any alteration, it seems to me that they would shew it in some way, but when you have them on District Boards or Municipal Committees, and so on, they never shew that they want to know anything.

10683. You do not think it is desirable to foster in them a desire to take interest in such matters, and to know in what way the taxes of the country are spent?—No; I think it is very doubtful.

10684. You speak of forest administration in Burma. Are these reserved forests generally confined to large areas of real forest, or do they include waste lands in villages?—Villages are practically always excluded from reserved forests.

10685. Then the reserved forests only include real forests away from villages?—Not necessarily away from villages; you get villages on the borders of forests, but it is a very rare thing to include in the reserved forest itself a village which is inhabited.

10686. When there is a forest which is on the borders of a village, has the District Officer any voice in the administration of the forest?—He has no voice in the administration, but he has a voice in the original proposal to reserve the forest; the proposal is sent up through him, and any one who is dissatisfied with the orders of the Forest Settlement Officer has an appeal to the Deputy Commissioner; so that he is the appellate authority. When it is once done it is out of his control, except that, as District Officer, if he finds it is creating hardship, he can report that, and he can get an area disafforested, if he can shew that the people have not sufficient land on which to graze their cattle and so on.

10687. But the forest officer is not under any sort of control, or orders of the District Officer?—The position is really that the forest officer should report his proposals through the Deputy Commissioner; the Deputy Commissioner is supposed to

be informed of everything that is done in forest matters; but as regards the actual management of the reserved forest, when once it is reserved, the District Officer has nothing to do with it.

10688. When it is once reserved, suppose the people came to the Deputy Commissioner and clamoured about their want of pasture lands, would he have the power to instruct the forest officer to reserve places for pasture?—No, he could only report it to the Commissioner, who could report it to the Local Government.

10689. Would it not be desirable to give the District Officer a voice in such a matter as that?—It would be undesirable. I am not prepared to say that it might not do good, but it would not be possible with the amount of work the Deputy Commissioners have to get through that they should undertake this additional burden.

10690. Otherwise you have no very clear opinion against it?—It would be a good thing, but it would make it rather difficult for the forest officer to do his work.

10691. Your land revenue settlements here are revised after 15 or 20 years?—The majority at present are re-settled after 15 years; it is now under discussion to increase the period to 20 years. The proposal came from the Government of India.

10692. You say you have to obtain the sanction of the Government of India to the rates fixed for any district or area under the settlement. Are these rates proclaimed or made known to the people before they are sent up to the Government of India for sanction?—No. After they come back from the Government of India, it is proclaimed that they will come into force after a certain date.

10693. After they have been sanctioned by the Government of India and have been proclaimed, suppose the people object, have they any remedy?—No.

10694. So that practically the whole thing is done and finished before the people have any say upon the matter?—That is not quite so, because they can go to the Settlement Officer before the matter goes up at all and make their objections. The Settlement Officer publishes his proposals; at any rate the people are aware of them, and objections appear in the settlement reports; you will see "The inhabitants of such and such a place objected to these rates on such and such grounds"; any objections that are raised are duly considered.

10695. Would you have any objection to having the rates published before they are finally sent up for sanction?—No, I should have no objection. The difficulty practically precludes you from raising the rates if there has been any mistake; the rates proposed by the Settlement Officer, the people are then liable to be deceived; it practically precludes you from raising the rates if there has been any mistake; the people would consider it rather a breach of faith if you had once published the rates, and then, when the matter came up afterwards, the Local Government thought that the rates were not high enough; it would be very difficult to make any alterations subsequently.

10696. So that on the whole you think the present system is the best?—Yes, because the way in which the rates are fixed is such that it is a practical safeguard that the people will not be over-assessed.

10697. You say that you would curtail the right of appeal to the Government of India now granted to officers against orders affecting them personally, by refusing it to any one whose salary did not exceed Rs. 250 per mensem. I suppose there are members of the Provincial Service who get less than Rs. 250 per mensem?—Members of the Subordinate Service. Rs. 300 I think is the minimum at which the Provincial Service starts.

10698. Suppose a man getting Rs. 250 per mensem was dismissed, would you allow him an appeal to the Government of India against the order of the Local Government?—No. The Local Government has power to make appointments up to Rs. 250; that is why I fixed the same limit in questions of dismissal.

10699. You recommend that the Local Government should have the power of borrowing in the market or raising loans?—No; I recommend they should get any money they want through the Government of India.

10700. You do not support what the Lieutenant-Governor says as to the power of raising loans?—No; personally I do not think it should be necessary. If they cannot get, either in the form of contribution or grant from the Government of India, as much as they want, I should then be inclined to give them powers, but I doubt if it would succeed.

10701. (Sir Frederic Lely.) As to your argument about the invasion of Burma by Indians, which you describe as the influx of a foreign race with a baser standard of living, has that occurred since our annexation of Burma?—Yes, practically so. I imagine it started before the annexation, when we occupied Lower Burma.

Mr. D. SHEARME was called and examined.

10705. (Chairman.) You have about nine years' service, of which four were spent in the district and the remaining five in the Secretariat in one way and another?—Yes.

10706. Is there any general rule in this Government that officers who have been employed for a certain number of years in the Secretariat should go back to their districts?—I think there is no rule; there is no definite practice.

10707. If there was any such rule you would have a fair opportunity of knowing whether there was any rule or practice of the nature referred to?—Yes.

10708. You are concerned with education, municipalities, the Medical Service and Marine?—Yes.

The powers of Local Governments should be extended so as to permit them to create new appointments of the class usually held by officers of a Provincial Service and to enhance salaries up to the limit to which the salaries of such officers usually extend. The powers that have recently been conferred on the Government of India in paragraph 2 (i.) and (ii.) of Resolution No. 6660—Ex., dated the 1st November, 1907, if delegated to Local Governments, would be sufficient for this purpose. The restrictions imposed in Article 283 of the Civil Account Code to the effect that no new general Service or duty may be undertaken and that no new class of officer may be created should be retained. I think that Local Governments should also be empowered to abolish any appointment other than those usually held by Gazetted Officers recruited in England, and should be allowed to create new grades, provided that the pay of any grade does not exceed Rs. 500.

I think that a great deal of correspondence would be saved if a number of petty restrictions of the Civil Service Regulations on the power of Local Governments were removed. I also think it should be the rule that general orders issued by the Government of India should not be held to supersede the ordinary powers of a Local Government unless they are specially declared to do so. As an example of the inconvenience resulting from the present system, I quote the following: The Government of India in a resolution dealing generally with the recruitment of Hospital Assistants prescribed a form of bond which Hospital Assistants were required to execute. The amount of penalty prescribed in the bond was not sufficient in the case of Hospital Assistants recruited for service in Burma, inasmuch as these Hospital Assistants had been educated entirely at the expense of the Local Government, and, unless they served the prescribed time in Burma, they would receive the education at the expense of Government without giving any adequate return. It was held that the sanction of the Government of India was necessary to an alteration in the amount of penalty prescribed by the bond.

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10702. Therefore you say it is a fair inference to make that this influx is the result of the connection with India?—Yes, I think that that has given an impetus to it. The native of India was not really safe before that time in Burma.

10703. Do I correctly describe your argument as showing the influence of India over a minor province?—If natives of India came over to Burma before we took the country, they were not safe; as soon as we took it they were safe.

10704. But so far as your argument has any weight, it means that this is a result of British rule?—It seems to me that the argument holds good that we stimulated the result. I have pointed out as an example how liquor shops have been opened in Burma in order to meet the wants of the Indian emigrants, necessarily tending to the demoralization of the Burmese youth.

(The witness withdrew.)

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I consider that Local Governments in general, and in particular the Local Government of this province, which differs so widely from others should have extensive powers in adapting the general line of policy laid down by the Government of India to local conditions. As regards education, for example, this province possesses an indigenous system of primary vernacular education in the monasteries; but apart from Mission schools and Government schools there is very little provision for Anglo-vernacular secondary education. A general policy therefore, founded on consideration of the conditions prevailing in India, must necessarily require much modification before it can be regarded as suitable for this province.

I think that the restrictions imposed on the power of Local Governments to make rules under both general and local Acts may with advantage be relaxed. In certain cases, no doubt, it is necessary that the Government of India should retain the power either of making rules or of requiring them to be made subject to their previous sanction; as, for example, rules under the Arms Act. The Government of India are responsible for the protection of the country and must therefore regulate the conditions under which arms are imported and possessed. But in many cases rules of purely local interest require the sanction of the Government of India. As an example of this, I would quote rules made under the Inland Steam Vessels Act; rules made for the destruction of records (under Act III. of 1879); rules with respect to establishments to be maintained for the service and execution of processes under the Lower Burma Courts Act and Upper Burma Civil Courts Regulation. Other examples in which a reference, that appears to be unnecessary, has to be made to the Government of India are:—Under section 35 of the Indian Ports Act, 1889, for fees prescribed for pilotage; under the Tramways Act the sanction of the Government of India is required for an order authorising the construction of a tramway if any part of the tramway is to traverse land not included within the limits of a municipality or cantonment. Thus, in the case of Mandalay, when the tramway was first built it was entirely within the limits of the municipality, and no reference was made to the Government of India. The Company wished to extend their system to a suburb of the town, and for this a reference has to be made to the Government of India. Generally speaking, I consider that when rules under Acts are entirely or mainly of local interest, a Local Government should be empowered to make rules subject to the control of the Government of India; that is to say, the Government of India should have power to require, a Local Government to amend or cancel a rule, but it should not be necessary to obtain sanction before making a rule.

I think that in the matter of rules under Acts there is a tendency towards excessive uniformity.

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As an example of this, I would quote a proposal to frame general rules under the Petroleum Act applicable to all provinces in India. It is obvious that in any case there must be a number of special rules for this province, e.g., to enable dangerous petroleum to be transported from the place of production to the place of refinement, and it is difficult to see the advantage of framing a uniform set of rules to regulate the possession and transport of petroleum in a province, such as Burma, where petroleum is produced on a large scale and in the other provinces of India where, with the exception of Assam, no petroleum is produced. As another example, I would quote the rules under the Poisons Act. In this case the Government of India declared in February, 1904, that they had no desire to impose uniformity of detail in the rules framed in the different provinces; but in February, 1907, after considering the rules that had been submitted in accordance with their orders by Local Governments, they expressed the opinion that the rules for each province should be drawn on uniform lines, and accordingly forwarded two sets of rules to Local Governments with the request that they should be issued and adopted without further delay. It was not suggested that the rules of this province were unsuitable; it was merely considered that uniformity was in itself desirable. In my opinion the contrary position should ordinarily be taken, namely, that the suitability of rules for the province, where they are to have effect, should be first considered, and save in exceptional circumstances, the attempt to secure uniformity in different provinces should not be made.

I consider that the general supervision of municipal affairs should be vested in the Commissioner of the division except in the case of a Presidency Municipality. The Local Government should retain general control over the establishment and constitution of municipalities and also over the qualifications and remunerations of the servants of municipalities, but I would transfer to the Commissioner the great part of the power of control now vested in the Local Government by law; e.g., I would give the Commissioner power to make rules to regulate the system of electing a committee, the power to fix the term of office of members, to make rules for the assessment, collection and remission of taxes, and to declare what are suitable objects of expenditure from municipal funds. Where "the previous sanction of the Local Government" is now necessary for the imposition of taxes or for the making of bye-laws which involve taxation, I would substitute "the previous sanction of the Commissioner."

I am in favour of delegating financial powers to Heads of Departments. Generally speaking, I think that financial control should be exercised mainly in the course of preparing the departmental budget. Where provision has been made in the budget for a specific purpose, the money should be disbursed, or an officer should be entertained, without further reference. Similarly I should allow Heads of Departments to create temporary appointments up to say Rs. 100 a month, provided the duties are ordinarily undertaken by Government and provided that there is adequate provision in the budget. I should also increase the power of reappropriation now possessed by Heads of Departments. If Local Governments were empowered to delegate any of the financial powers entrusted to them that they might think fit, a considerable amount of unnecessary correspondence would be avoided.

In certain matters municipalities should be allowed to make their bye-laws without the previous sanction of the Local Government, which is now required in all cases. The previous sanction of the Commissioner should be required to the imposition of taxes and to bye-laws which involve taxation, but, in the other cases, if bye-laws were made subject to the Commissioner's control, that is to say, if the Commissioner had power to require the Committee to amend or repeal a bye-law, it would be sufficient. In the case of the Rangoon Municipality the power of control should be exercised by the Local Government instead of the Com-

missioner. The following are examples of bye-laws which I consider municipalities should be empowered to make without previous sanction:—

Power to make bye-laws regarding the use of inflammable materials in buildings, subject to the control of the Commissioner.

Power to make building bye-laws.

Power to make bye-laws for the holding of fairs, for controlling and regulating the use of burial grounds, and the supervision and regulation of public wells.

10709. You are against the restriction on the creation of any new general service or on the abolition of any new class of officer. Will you tell us briefly why?—If you are to have financial control at all over the Local Government, you must see that the duty they undertake in the course of Government is more or less uniform in one province as compared with others.

10710. Has the existence of these rules caused you much reference to the Government of India?—I have not seen many cases as regards new Government service or new duties, but as to a new class of officer I have come across cases in the old files. There is a proposal now under consideration to start a new Sanitary Service of trained sanitary inspectors. That would require, irrespective of all financial powers, the sanction of the Government of India as creating a new class of officer, and also probably as creating a new class of service or duty, though it is not so described.

10711. When you propose the creation of a new class of service or duty, does the Government of India often object to the scale which you suggest?—They do object on occasion; I cannot say how often the occasion would arise, but undoubtedly objections are made.

10712. And do those objections take long in coming back to you?—No. If there is an objection it probably takes a little longer than if the scheme were sanctioned straight away. We should reckon ordinarily that three months would be required to get an answer from the Government of India on a proposal of any size.

10713. Is that a serious hindrance in the way of your administration of the province?—No, I cannot call it a serious hindrance. We should be able to ask for an answer by telegram if there was anything urgent.

10714. On the other hand you think that Local Governments might be allowed to abolish appointments, and you would like to have liberty to create new grades provided the pay of the grades did not exceed Rs. 500?—Yes, I should like to explain by an example what I mean. We wanted the other day to re-grade the wardens in the Jail Department. The powers of the Local Government were sufficient, both for the general re-organisation it involved, and for the pay of all the people concerned in it, but because a new grade of warden was required to be instituted we had to apply to the Government of India.

10715. Are Covenanted Civilians in receipt of Rs. 500?—Yes.

10716. Therefore might not your license to create these appointments enable you to take in such cases?—I meant this statement to be subject to the general restriction "Usually held by officers of the Provincial Service."

10717. You say that the Government of India prescribe a form of bond with regard to the recruitment of Hospital Assistants. With regard to the pay of these Hospital Assistants, did the proposals come from the Government of India or from the Local Governments?—The facts of the Hospital Assistants Resolution were that the Government of India said that the general position of Hospital Assistants wanted looking into, and they consulted the Local Governments; after getting their replies they drew up a Resolution declaring the grades and the pay of each grade of Hospital Assistants, and it was in the course of that Resolution that this bond was mentioned.

10718. You had no grievance that you had not been consulted?—No. The pay of the Hospital

Assistants was not as a matter of fact suited to Burma; it had to be very largely increased by all sorts of allowances. That, of course, has nothing to do with this point.

10719. The Government of Burma regard as undesirable too great a provision for Anglo-vernacular secondary schools?—They wish at present to improve Anglo-vernacular education and the opportunities for it.

10720. Would the provision of that education result in a reduction of knowledge of the vernacular by District Officers?—No, it would have no effect whatever.

10721. If the subordinate could talk English, would there not be a tendency on the part of the superior to speak to him in that language and not in the vernacular?—But it would be almost impossible for Anglo-vernacular education to have such an effect on the great majority of the people with whom, we will say, the ordinary Deputy Commissioner or Sub-Divisional Officer communicates.

10722. What do you speak here in your office?—English.

10723. When you go back to your district what will you speak?—English to the clerks, but Burmese, of course, to the Burmans.

10724. Will not your absence of five years from the necessity of speaking Burmese result in your knowing less of the vernacular?—I shall know less than if I had been in a district all the time, but of course, I have kept up the language to a certain extent; I have always had a Burmese servant, and I see a great deal of Burmese people. Subordinate officials are very largely English-speaking men at present.

10725. You point to the Petroleum Act as indicating a tendency on the part of the Government of India to insist upon too great uniformity of rules?—With regard to these rules, whose views in the end prevail—the views of the Government of India or the views of the Government of Burma?—The matter is still under consideration.

10726. With regard to the Poisons Act, they sent you a request that certain rules should be adopted, and you translated the request into a practical order?—We pointed out that what they wanted could not be done in Burma; we also pointed out mistakes in the drafting of the rules.

10727. What was the result; did the Government of India insist upon laying down hard and fast rules although you said they were not applicable to the province?—They crammed these rules down our throats.

10728. Have these rules, in fact, proved unworkable or undesirable in practice?—They have not been published yet, because after publishing for criticism, the whole matter was sent back to the Government of India. We were asked to issue this set of rules, and we had no particular objection to doing so provided that they were correct in form, and now that these criticisms have been received we propose to send them up to the Government of India and to say such and such changes ought to be made in consequence of these criticisms; we do not propose to say more than that.

10729. On the whole, having regard to the two examples that you give us here, is there a tendency to insist—not to propose, but to insist—upon excessive uniformity?—There is a tendency to propose excessive uniformity, and it is rather difficult for Local Governments to resist it unless they have very good reasons.

10730. You think that "the general supervision of municipal affairs should be vested in the Commissioner of the division except in the case of a Presidency Municipality." What is the size of the town of Mandalay?—There are about 180,000 inhabitants, I think.

10731. Is it highly desirable that a town of 180,000 inhabitants should have no local voice in the management of its affairs?—I propose to increase their control over their own affairs at the

same time, but this remark refers to delegation to the Commissioners of divisions.

10732. With regard to the imposition of rates or cess, do you propose that a town of 180,000 inhabitants should have no voice at all?—I should certainly allow them to make all their proposals for taxation as they do now, but instead of getting the sanction of the Local Government, as now required, I should consider that the Commissioner's sanction was sufficient.

10733. That would be an increase of power to the Commissioner, but not to the municipality?—Not in respect of taxation.

10734. Should a town of the size of Mandalay have no voice in the rates that are imposed upon it?—I think it should have a voice; they make all the proposals now.

10735. But if the proposals are not accepted by the Government they have no voice?—I think they should have no more voice than they have at present.

10736. You do not think that in a town of that size you could find a sufficient number of responsible people who could be entrusted with a considerable share of their own government?—Yes, I do think so; I think they have a considerable share now, but I would not increase that share.

10737. You think that the power to make bye-laws and so on is a sufficient share?—Yes.

10738. Do you think that you are likely to attract a municipal body to do good work if you give them practically no more power than just to make a few bye-laws?—But they have a good deal of executive power at present.

10739. What power have they got?—The Municipal Committee has got the executive control of conservancy; they look after the roads; they look after the bazaars and slaughter-houses; in certain cases they govern municipal schools; in other cases they make contributions to schools; they look after the hospitals in Lower Burma, and they look after watering and lighting.

10740. The District Officer is Chairman of a district municipality?—Yes.

10741. Who is the Vice-Chairman?—The Vice-Chairman is appointed by Government. He is usually the Civil Surgeon.

10742. Some of the members are elected?—In certain cases the members are elected.

10743. Let us take the town of Mandalay; are the members there elected?—Not all of them; some are nominated.

10744. Can the Chairman and Vice-Chairman between them settle, and do they in practice settle, all these matters by executive power?—No; they have a very large voice of course; but they do not settle all the matters by any means.

10745. When they prepare the budget, for instance, is the budget circulated to members of the municipality before it is presented?—So far as I remember the budget is discussed at the meeting before it is passed.

10746. Is the budget circulated to members before it is discussed at the Municipal Council?—I do not remember.

10747. Would you think it desirable that such a budget should be circulated?—I do not think really it would make very much difference.

10748. All the executive power being in the hands of the District Officer, whatever criticism might come, no executive action could be taken by the municipality as such, apart from the President?—I think that is not quite accurate, because the Municipal Council have got executive powers which they do exercise.

10749. Do they over-ride their President if there is a difference of opinion?—Certainly they do. For example, a case can come up to the Local Government on appeal. Suppose the President proposes that a man should be dismissed, the municipality can over-rule him.

10750. Let us take the question of a small scheme of sanitation; suppose the President differs

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from the municipality as to whether it should have such a scheme, who would have the last word?—The municipality.

10751. They can practically over-ride the President?—Yes; unless the President can persuade them to his view, the matter would never be presented to Government.

10752. On the other hand, could the municipality, if they wished to have a scheme, force it down the throat of the President?—Yes; that is, as the municipality goes.

10753. Would that obtain with regard to roads?—Yes.

10754. And with regard to schools?—With regard to schools the position is rather different; it is only in certain cases that they have municipal schools, and even there it is under the control of the Education Department.

10755. Taking into consideration all these things, you think there is enough real work entrusted to the municipality to attract able and capable men?—Yes, but I am not sure that the great majority of the members of municipal committees are much interested actually in the work that goes on. That is rather a question of the characteristics of the Burmese; I should say that ordinarily they were not interested—not at all because the powers are not sufficient, but because they are not interested in that kind of thing.

10756. It does not appeal to their imagination?—That is it.

10757. There was no local self-government in the form of municipal government or village government in Upper Burma before the annexation?—No, there was nothing like municipal Government of any sort.

10758. So that anything in the nature of self-government would have to be created entirely afresh?—Yes.

10759. Are municipalities very loath to impose taxation?—I do not know how far the President, we will say, presses them to suggest new taxation; that we do not see; we only see the proposals that they make.

10760. Have you ever had to forego the idea of a municipality because the idea of taxation was unpopular to the inhabitants of the proposed municipality?—I do not remember seeing cases of that kind. I have seen cases where areas wished not to be included in the municipality on account of the taxation; those cases are fairly frequent.

10761. (Mr. Hitchens.) How do you classify municipalities here?—We have only got one kind of municipality.

10762. You have the Presidency Municipality to start with?—Yes, Rangoon; that is in a class by itself.

10763. What have you below that?—The rest of the municipalities—somewhere about 40 or perhaps a few more; then below that there is what is really a small municipality—it is called a town committee—a notified area.

10764. Who is the President of the Rangoon Municipality?—He is a Civilian appointed by the Government for 5 years and he is paid by the Municipality. He is seconded really.

10765. Is that appointment usually held for 5 years or longer?—I believe the former Chairman held the appointment for 5 years; Mr. Laurie, the present incumbent, has now held it for three or four years, and will certainly hold it for 5 years.

10766. How many members are there?—I should think about 25.

10767. Can you tell me the proportion that are elected?—I think the proportion in Rangoon of elected to non-elected members is about two to one.

10768. Is the ward system in force?—I think in Rangoon it is the class and ward system.

10769. With regard to the constitution of other municipalities, is the President an official?—He is practically always an official, nominated by the Government.

10770. And the Vice-President?—The Vice-President is usually—not absolutely universally—an official, nominated by the Government.

10771. Are the members in those other cases also nominated?—Sometimes they are nominated, sometimes they are *ex officio* members.

10772. With regard to the town committees, what is the constitution of those?—The members are always appointed; there are about 5 members of the committee, of whom the President will be an official, usually the Sub-Divisional Officer appointed by Government; there will probably be a few other officials on it, and perhaps two or three brokers, traders, and others.

10773. In Rangoon is the principal tax an assessment rate?—The principal tax is a tax on the annual value of houses and land.

10774. Does the same tax apply to other municipalities?—Yes, at different rates of course; every municipality imposes its own taxes, subject to the sanction of the Local Government.

10775. And the maximum imposable is limited by bye-law?—The tax is so much per cent. on the annual value. It is fixed by law and sanctioned by Government; in the case of Rangoon, they reduced it the other day to 8 per cent., and subsequently put it up again to 9 per cent.

10776. Is there an Act constituting the Rangoon Municipality?—It is under the Burma Municipal Act, 1898.

10777. Does that specify any limit beyond which they may not go in the way of assessment percentage?—Not in the case of that tax.

10778. Does the nine per cent. in your opinion constitute a heavy rate?—It is a big tax, yes.

10779. Is there any Government contribution?—No, there is no Government contribution to the Rangoon Municipality; they have something called the Town Land Rent and Sale Fund.

10780. Do you think there should be a Government contribution in Rangoon?—No.

10781. And in other municipalities?—In other municipalities Government should contribute to works of improvement; if a municipality is poor, if it has a bad hospital and it ought to have a good one, Government might contribute towards the cost of a good hospital; similarly with regard to a sanitary scheme, and possibly with regard to a waterworks scheme, but particularly in the case of a hospital, because that is not a remunerative work as the others are; if there is a conservancy scheme, or a sewage scheme, or a lighting scheme, they must necessarily be to some extent remunerative, but of course from hospitals you get no return at all.

10782. Is it sound that the Government should give an endowment of a certain amount of land within the municipal area?—Of course a certain amount of land is vested in the municipality when it is formed.

10783. That is for public purposes; I mean for revenue purposes, as an endowment?—I would rather see an annual lump sum contribution.

10784. But you do not think that either is necessary?—No, with the exception of contributions towards special schemes in the case of small municipalities, or, in the case of poor municipalities, not necessarily small.

10785. Are they capable of getting on without any assistance at all?—I think they can get on pretty well, subject to occasional contributions; there must be some occasional contributions, but they ought to be able to pay for carrying on their current work; when they undertake improvements the Government ought to come to their assistance.

10786. If you learnt that there was no other country in the world where they did not give contributions, would you still think that it was not necessary here?—I should still think that it should not be done in Burma; they ought to have help for their big schemes.

10787. With regard to other municipalities is the sanction of the Government of India required before they can be superseded?—I am not quite sure.

10788. If it is so, do you think that is necessary?—No, I think the sanction of the Local Government would be sufficient for putting an end to a municipality.

10789. With regard to the District Board Cess Fund, do you have anything to do with that?—No, nothing whatever.

10790. What is the amount of it?—The amount of the largest cess is annually about 4 lakhs.

10791. I suppose it is a percentage—so much in the rupee?—I think it is 10 per cent. on the land revenue, but that is only in Lower Burma; there is no cess in Upper Burma.

10792. Is any of it given to the village headman for the purposes of his village?—No, it is not handed over to the headman of the village; after paying for hospitals and education what is left over goes to Public Works; it may be for the village or for a larger part of the district; you might say it is for Public Works for the district including villages.

10793. Would it be desirable to allow your village headman a small council of elders, and to give them a certain proportion of this cess for such purposes as sanitation, possibly for education, and so on?—No, I do not think so. I do not think the ordinary village community would know in the least what to do with it.

10794. They do nothing in the way of sanitation now?—They are supposed, under the village rules, to cut the jungle round their village for a certain distance; that is, as far as I know, the only sanitary rule; that is part of their village duty.

10795. They have nothing to do with village education?—Not as a village.

10796. And you do not think it desirable that they should have?—I do not think they would understand enough about education to have anything to do with it.

10797. (Mr. Dutt.) You say that you would give the Commissioner power to make rules to regulate the system of electing a Municipal Committee and the power to fix the term of office of members. These powers are now exercised by the Local Government?—Yes.

10798. Is not some degree of uniformity desirable in those matters?—I think not more than would be secured if you gave these powers to the Commissioner; that is to say, there would be sufficient uniformity within the division.

10799. Would it be desirable that members should be elected for a certain term in one division, and for another term in another division?—I do not think it would make any difference; I see no objection to it.

10800. Are you aware that such is not the rule in any province in India—that the term for which the members are elected is generally the same throughout a province?—No, I am not aware of the Indian procedure.

10801. If that were so, would you like to make the procedure different in Burma?—I should have no objection; I have no strong feeling on the subject one way or the other; I have no desire for uniformity in that matter.

10802. Then you say, "Where the previous sanction of the Local Government is now necessary for the imposition of taxes or for the making of bye-laws which involve taxation, I would substitute the previous sanction of the Commissioner." Are you aware that the Commissioner has not the power of sanctioning taxation in the province of Bengal?—No, I do not know the Indian procedure at all.

10803. If that were so, would you invest the Commissioner in Burma with a power which a Commissioner does not possess in Bengal?—Yes, I would.

10804. Would that be a popular delegation of power?—I do not think that there would be one man in the municipality who would know that the power had been delegated; perhaps some members

of the Municipal Committee who had seen the papers might, but outside those I do not think that anyone would know that the power had been delegated.

10805. If that power was delegated to the Commissioner would it be likely to be more frequently exercised than if it rested with the Government; would the Commissioner be likely to sanction the imposition of taxes more frequently than if a reference was necessary to Government in each case?—No, I do not think it would have any effect one way or the other.

10806. We have it in evidence that District Boards were formed in this province by executive orders some years ago, and that they died of inanition; are you aware that District Boards have been formed in other provinces by legislative Acts and not by executive orders, and that they continue to do their work down to the present day?—Yes.

10807. Would you think that if District Boards in Burma had been constituted by legislative Acts the Boards would have continued to the present day, and have been doing some useful work?—I think they would have continued to the present day; I do not know how much useful work they would have done.

10808. From your general experience would you say that they would have been perfectly useless if they had lasted for 20 years?—Yes, I am inclined to think that they would have been quite useless.

10809. Would the local funds have been administered just as at present and the Board as a body have been useless?—The Board as a body would have been useless; I do not know whether the funds would have been utilised in the same way, because I do not know what powers they would have had to control the expenditure; if they had had power to control expenditure, I do not think they would have exercised any more useful purpose than they have been exercising.

10810. Would it foster in members of the Board some desire to associate themselves in administering the concerns of their district?—I do not think that that would appeal to the Burman at all.

10811. Even if the District Boards had worked for these 20 years it would have had no educative effect?—I do not think so.

10812. And in the present circumstances of the people of Burma, you do not recommend the formation of District Boards for the administration of these local funds?—No.

10813. (Sir Steyning Edgerley.) As regards the Poisons Rules, one aspect of the matter is that the Act, which has been sanctioned by the Government of India and by the Secretary of State, vests the whole power uncontrolled in the Local Government of making these rules, and your complaint is that in the case you refer to the procedure followed by the Government of India practically took the thing entirely out of their hands?—It was not without control; it was subject to the control of the Government of India; that is the wording of the Act.

10814. That means that all you do is to send copies of the rules you have passed?—That is it, I suppose.

10815. You are just getting a Sanitary Commissioner?—Yes.

10816. Has the scheme of administration been worked out for him; what is the Sanitary Department to be under him?—At present the Sanitary Commissioner is only an adviser.

10817. He has nothing at all under him at present?—No, except a Deputy Sanitary Commissioner—simply an office assistant; he is at present the Inspector-General of Civil Hospitals and Sanitary Commissioner.

10818. But the two offices are going to be separated? What will the position be then?—We are just now preparing proposals to entertain a service of trained sanitary inspectors.

10819. But whom will they be under in the district; will they be immediately under the Sanitary

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Commissioner?—No, because they will be entertained by municipal committees, except in Upper Burma, where they will be provincial servants.

10820. Then who will be their immediate superior?—The Municipal Committee. In the rural areas in Upper Burma it will be the Civil Surgeon of the District.

10821. He will have both the sanitary and the medical work of the district under him? Would that involve touring?—Yes, he tours now. The length of his tours depends on the district and the work at headquarters and the work outside; he is responsible for vaccination for example; he inspects the vaccination work. Some of them tour a good deal.

10822. Have you any idea how long he is away from headquarters?—I cannot say on the average.

10823. Is he in direct charge of the hospital at headquarters?—Yes.

10824. What happens to the hospital while he is on tour?—The Hospital Assistant looks after it.

10825. What is his grade?—In most cases he is a Hospital Assistant, not an Assistant Surgeon.

10826. So that for the time the Civil Surgeon is away the hospital at headquarters is left in that way; is it efficiently served?—I do not know that I can answer that.

10827. The Hospital Assistant is a man on Rs. 70 or something of that sort?—He gets much more here.

10828. Is the Civil Surgeon away for more than two months?—They do not tour in that way; they go out for about 5 or 7 days in the month.

10829. What is the aggregate in the year?—He would average 60 or 80 days in the year perhaps.

10830. Have you any difficulty about your recruitment for the Medical Service?—Yes, we have considerable difficulty in recruiting Hospital Assistants.

10831. But your Commissioned Officers?—We only get the Indian Medical Service men supplied by the Government of India.

10832. Have you any Medical College in Burma?—We are just starting a Medical School for Hospital Assistants. We get our men mostly from Madras, some from Lahore.

10833. Do they know the language?—No, not until they come here. That is rather an unfortunate feature in our medical administration.

10834. Does the Civil Surgeon know the language?—Generally.

10835. Do not you compel your Hospital Assistants to pass in Burmese?—I do not know what the departmental rules are; they very soon do learn, as a matter of fact.

10836. How do they communicate with the patients?—Ordinarily speaking, whenever I have seen them, they have as a matter of fact known Burmese.

10837. Suppose a bad case is brought into the hospital when the Civil Surgeon is absent, what happens—does it take its chance?—The Hospital Assistant will get somebody to interpret no doubt. We are very anxious to get in Burmans now as Hospital Assistants.

10838. But apparently you have no means of teaching Burmans?—The trouble is of course to get Burmans with sufficient English education to be able to derive good from lectures in English, at the rates of pay that are offered; that is the difficulty.

10839. Have you any system of scholarships for them to go to Calcutta?—We have scholarships now at Madras.

10840. Is that enough to supply your civil hospital subordinates?—No; the majority of the Hospital Assistants are Madrassas or Panjabis; the minority are Burmans.

10841. You are not altogether satisfied with your district medical administration?—No, particularly not with the subordinate staff; I should myself

very much like to see them Burmans, but then of course you would have to pay more.

10842. Still, it would make a great deal of difference to the people if they were given efficient medical relief?—Yes, I think it should be done.

10843. Then about Medical Officers' fees; there are orders by the Government of India about the fees chargeable by Medical Officers. Have you ever had any difficulty with those in Burma?—I have never heard of a case.

10844. You have got practically no native Chiefs who want medical aid?—No.

10845. Have you anything to do with the Port Trust?—Yes.

10846. In the Lieutenant-Governor's memorandum he says "There is one important exception. I think that the Port Commissioners should have power to raise loans in the open market without the sanction of the Government of India or of the Local Government, and at such times as they consider suitable"; but if you turn to the earlier memorandum, dealing with the powers of the Local Government under the Local Authorities Loans Act, he says "I recognise the importance of the principle that the financial operations of Government in the money market should not be hampered by the competition of local authorities"; can you reconcile those two suggestions?—I think what his Honour means is that he would like the Port Trust to be relieved from the general obligation which would rest say on responsible municipalities.

10847. The Port Trust loans are fairly considerable?—Yes; we are now proposing quite big loans.

10848. You also deal with the Local Authorities Loans Act. The last rules issued have limited your authority considerably?—Yes.

10849. When the rules were altered in this sense, limiting your authority, was the Burma Government consulted?—Not as far as I know.

10850. I understand the suggestion was that for loans under 10 lakhs no authority should be sought from the Government of India?—The idea was that loans of 10 lakhs would not interfere with the financial operations of the Government of India.

10851. That really would have enabled you to dispose of 14 out of the 16 cases which have occurred within recent years?—Yes.

10852. I do not understand the suggestion as to delegating to the Inspector-General of Prisons power to remit under section 401 of the Criminal Procedure Code sentences of solitary confinement?—That is regarded rather as a medical question—if a man is unfit to undergo solitary confinement he should not be solitarily confined.

10853. It might be a sentence of the High Court?—Yes.

10854. Would it be suitable to allow that remission?—I think it would.

10855. (Mr. Meyer.) The loans of the Rangoon Port Trust are considerable; might they not clash with the loans of the Government of India if they had an absolutely free hand?—Yes, I think they might.

10856. It might damage an imperial loan if several large loans were being floated at the same time?—Yes; I am not sure whether his Honour in this last paragraph would have allowed the Port Trust to raise a loan of any magnitude without reference to the time. Under the executive rules orders are issued directing the Local Governments always to ask the Government of India whether they can be allowed to float a loan at a particular time. I am not sure whether his Honour meant to do away with that as well.

10857. What is your own opinion?—I do not think myself that the Port Trust ought to be able to raise large loans without consulting the Government of India, at least as regards the time. To my mind, the Local Government ought to be allowed to sanction loans of say 10 lakhs (if the Government of India said that that was too large you might say 5 lakhs, but I think 10 lakhs would

do) without reference to the Government of India, and, for those loans, to ask if the time is suitable.

10858. Is there not another objection to giving the Port Trust a free hand with regard to loans, that if through reckless management and borrowing it fell into difficulties, the Local Government would be held responsible?—That would apply to municipalities as well.

10859. But you do control the borrowings of municipalities?—I would allow the Port Trust and municipalities to borrow on the same footing.

10860. You propose that in both cases the Local Government should keep control; is it merely a question whether a second control should be exercised by the Government of India?—I should put both the Port Trust and the municipalities on the same footing; I would allow the Local Government to sanction loans up to 10 lakhs.

10861. The Port Trust should issue no loans without the sanction of the Local Government, is that so?—Yes.

10862. But in certain cases the sanction of the Government of India should not be necessary?—Yes.

10863. Several loans of 10 lakhs being floated more or less at the same time might be embarrassing to an imperial loan?—If that were so I should reconsider it; the 10 lakhs is only a tentative idea of what would not embarrass the Government of India.

10864. Would not the limit be one of expediency, to be settled between the Local Government and the Government of India?—Yes.

10865. As regards the Rangoon Port Trust, in the event of its misconduct, the power of suspending it rests not with the Local Government but with the Government of India; is that necessary?—No, I do not think that is necessary.

10866. As regards the rules under the Petroleum Act, you were connected with trade in your former position as Assistant Director of Statistics?—Yes.

10867. Are you aware that the commercial community of India represented to the Government of India that it was very awkward that rules for the possession and disposal of petroleum, more especially since the use of petroleum for motors, should vary in different provinces?—Yes, I was aware of that.

10868. And that, as the Act stands, the power to make rules rests with the provincial Governments with the previous sanction of the Government of India?—Yes.

10869. As a provisional measure the Government of India asked the provincial Governments to make uniform rules until the question of remodelling the Act came up for consideration?—Yes.

10870. And is it not desirable that there should be uniformity in such a matter as the possession and disposal of petroleum?—I do not think that would apply so much to Burma; in other provinces of India I should say yes.

10871. You could not have one set of rules for Bengal and another for the United Provinces?—No, I suppose there must be uniform rules.

10872. You were connected with the Statistical Office; there has been a complaint that the Director-General of Statistics calls for a good deal of information which entails work in provincial offices; is that complaint justified so far as your experience goes?—I have not seen any instances of work caused here; I have seen some enquiries made.

10873. Should you say that they make enquiries unnecessarily?—Were the enquiries made as carefully as they might have been with reference to the labour that might have been caused in the provinces?—No, I think in certain cases explanations and reports were called for without sufficient reasons.

10874. You have no Sanitary Board in this province?—We have a Sanitary Board. It consists of the Financial Commissioner as President; the

members are the Sanitary Commissioner, the Chief Engineer, the Deputy Commissioner, and Civil Surgeon in the area in which the Board meets, and the Sanitary Engineer as Secretary.

10875. Is the Board a peripatetic body?—It meets in various places, yes.

10876. Does it discuss sanitary schemes for municipalities?—Yes.

10877. And for rural areas, too?—I think we have practically no sanitary schemes for rural areas.

10878. Has it any definite power of sanction?—No, no definite power. It passes matters on to the Local Government, and advises the municipalities.

10879. After the Sanitary Board has deliberated, is the matter again threshed out in the Secretariat? Not the details.

10880. In Madras, for instance, we were told that the municipality sent up a scheme, and it went to the Sanitary Board first and then to the Secretariat; with you, does a municipality send up a scheme and does it go to the Board, or does it go to you as Municipal Secretary to be then referred by you to the Sanitary Board?—It is usually referred by the Sanitary Engineer, who is advising the municipality, to the Sanitary Board; they make their remarks, and then it is sent up with all the financial proposals by the municipality to the Local Government.

10881. The Sanitary Board then is really an adviser to the municipality?—Yes.

10882. And the municipality does not address the Government until the matter has been threshed out by the Sanitary Board?—That is the general rule in big schemes.

10883. You say that you consider that Government should contribute to large schemes of municipal improvement; does it not do so at present?—It does.

10884. In what way?—If a municipality has a bad hospital and it is building a good one, the Government will give a lump sum contribution.

10885. Half and half, or something of that sort?—It depends on circumstances; there is no stated proportion.

10886. What would be the most liberal grant given; would they share the capital cost or also bear a share of the maintenance expenses?—No, they help in capital expenditure.

10887. They would leave the maintenance expenditure to the municipality?—Yes.

10888. And would you help them by lending money from the local loans account?—We do that as well.

10889. Therefore it is conceivable that if a scheme costs 5 lakhs you might give them 2½ lakhs?—I can give you the exact figure of a case that is just now under consideration. The proportion was half provincial, the other half from the municipality, part by loan and part from their accumulated balances.

10890. You have said that you do not believe in District Boards?—I do not.

10891. Might it not be possible to take smaller areas and to have Boards for rural affairs in each township?—I do not think it would be useful in Burma.

10892. Although the municipalities have been of some use?—No, even in spite of that, I would not say so.

10893. Who expends the district funds?—The Deputy Commissioner.

10894. (Chairman.) They are raised by a cess on lands and houses, and that is done by the Deputy Commissioner?—Yes.

10895. Is there any local check upon him?—There is no local check.

(The witness withdrew.)

Adjourned.

Mr. B.
Sharma.
11 Dec., 1907.

FIFTEENTH DAY.

RANGOON, Thursday, 12th December, 1907.

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.

Sir FREDERIC LEY, K.C.I.E., C.S.I.
 Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
 R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
 W. L. HICHENS, Esq.

The Hon. Mr. W. R. STIKEMAN was called and examined.

The Hon.
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 Stikeman.
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10906. (Chairman.) You are a member of the Legislative Council?—Yes, for about six months. I am manager of the firm of Messrs Arbuthnot and Co. Larger financial powers should be given to this province. In a young province like Burma the means of communication might with advantage be largely augmented. A more liberal policy regarding increase of rolling-stock, and the duplication of congested lines might with advantage be adopted. I would instance the proposed railway to the Southern Shan States, which has met with the approval of each successive Lieutenant-Governor and been advocated by the Chamber of Commerce and mercantile community. It is true certain sums of money have been allocated in the railway programme of the future, but the exigencies of imperial finance have so far prevented the matter from being pressed forward with any vigour. For these and kindred schemes the Local Government should possess far greater powers for enforcing their claims on the Imperial Government than they now enjoy. The pressing needs of a province must be better known to the Local Government than to the Government of India, and outlying provinces are more likely to be overlooked and ignored than those in closer touch with the central Government.

I would favour Local Governments being granted borrowing powers, provided some method could be devised which would not tax too severely the Indian money market. The proposal, however, is beset with some difficulties, and unless undertaken with caution might lead to serious depreciation in values. Local borrowings would meet with greater success in the larger, richer, and more densely populated provinces, but so far as Burma is concerned, judging by the limited applications at present received for local, municipal, and Port Trust loans, it would by itself be unable to finance its own requirements, and would have to rely mainly upon outside support. The Indian Government raise a large annual rupee loan with comparative ease and success, but if provincial Governments were allowed to tap the available sources, from which subscribers of high class securities are drawn, and were at liberty to do so without due control, it might be found that the markets would become clogged and unable to meet the demand, and Government credit would suffer in consequence.

On the 24th October, 1906, the Indian Government issued a letter stating that the dates proposed for the issue of future instalments of loans and the amounts must be reported for the previous approval of Government. This was done in order to protect forthcoming Government loans. The months of May to July are the most favourable for borrowing in India, and no provincial loan is now allowed to be issued for two months prior to that period. Such action may be justifiable so far as applications for fresh loans for new works are concerned, but acts injuriously and harshly in regard to works in course of construction. Contracts entered into cannot be lightly broken or postponed. To quote an instance. Certain large

works undertaken by the Rangoon Port Commissioners and spreading over a series of years had been sanctioned and were in course of construction. An application was made to float an instalment of a loan, already sanctioned, during May of this year, but permission was postponed till August, and the Port Commissioners had to arrange for a temporary loan from one of the Banks to tide over the difficulty. If it is deemed necessary to resort to such restrictions in order to ensure the success of the annual Government loan, I would ask the Commission to consider what effect the promiscuous borrowing of provincial Governments would have upon imperial credit.

Transfers of officers are quite unnecessarily frequent; even short leave appears to necessitate numberless changes, which must militate against efficiency and continuity of work. Possibly the conditions on which officers enter the service, the claims of seniority, or the real or assumed precedence of certain appointments may have led to these numerous transfers, but it is eminently desirable they should be reduced to a minimum in the future. No mercantile concern would think of carrying on business on the same lines. I would mention the Custom Service as a case in point. The mercantile community agitated, and with success, for a special and continuous Service because it was found that the constant shifting of the superior staff led to trouble, uncertainty and delay in business. The institution of an Imperial Customs Department has happily removed this grievance and is regarded as a great boon by those engaged in commerce.

10897. If the Local Government had greater authority with the central Government, you think that Burma would be more likely to get what she wants than she is at present?—One has a fear sometimes that Burma has not quite the same influence with the central Government as perhaps some of the other provinces have. It is a newer province, and the requirements of Burma are sometimes overlooked, or have been in the past. Burma would repay a very liberal policy.

10898. Since the Government of India has to deal with eight provincial Governments each of which thinks that the particular project which it favours most ought to be considered before any other, the central Government must take in turn the needs of all the provincial Governments?—I fully recognise that.

10899. The powers of dealing with the requirements of the provincial Governments are limited by the ability of the central Government to raise money?—Undoubtedly.

10900. Do you know the amount of money for railway and irrigation construction which the Government of India has now agreed to spend?—I do not; I know that they raise 2 or 3 crores every year, and I suppose that includes irrigation and railways.

10901. Is the provision of a sum of from 8 to 10 millions sterling annually for railways and irrigation a liberal provision of capital expenditure,

looking also to the strain upon the money markets of the world at the present moment?—Yes.

10902. You would suggest to us that while the general provision made by the Government of India for the monetary requirements of the various provincial Governments is not insufficient, Burma does not come off so well as some of the other provinces?—I could not say that off-hand, but I feel certain that we might have a more liberal policy here. This is a very rich province, which would pay for being opened up faster than it is now being opened up.

10903. You would probably admit that every Government, like every business, will only be too glad to accept a proposition which is likely to be financially remunerative?—Yes.

10904. And that the Government of India, also like every good sound business, will always take up the most remunerative projects?—Yes. I do not know that that would always be the case with the Government of India, because they would have sometimes to look upon certain measures from a political and strategic point of view.

10905. But speaking generally, you think that is a good sound way of carrying on your business—whether a mercantile concern or a Government; you naturally do that first which pays you best?—Undoubtedly.

10906. And therefore, if the Burma projects are not accepted with all the alacrity that you desire, is it not possible that there are other and more profitable projects which are engaging the attention of the Government of India?—Naturally, the Government of India has a certain amount to spend every year, and it spends to the best of its ability.

10907. So that it might as much be due to the fact that the Burman projects are not remunerative, as it may be due to the fact that Burma is overlooked?—Yes, I admit that.

10908. You would like the provincial Government to have some freedom of raising local loans?—If you mean that these loans should be for purely local purposes and, within some limit, raised locally, not using the Indian money market, I am afraid it would not succeed very well except in very small amounts.

10909. What would that amount be?—The Port Trust and the Municipality here raise every year some few lakhs—20 or 30 lakhs according to their requirements. I have generally been at the opening of the Port Trust loans when they have been opened, and no more than one-tenth has been subscribed locally. If you ask for 20 lakhs, there would not be more than 2 or 3 lakhs raised locally. They always call for tenders here and in Calcutta simultaneously, and the bulk of it comes from Calcutta. Recently we have had larger tenders here, but that is chiefly owing to the fact that the Court of Wards in Madras applies. There are a few provident loans that are raised here; beyond that I do not think we have many applicants.

10910. Is Rangoon a pretty prosperous place and one in which money is made?—Yes; probably that is the reason that interest is so high—that you can get much better interest without taking Government loans.

10911. Do people in Burma hoard their money?—I should not think so; I think they spend it.

10912. They either spend it or put it out at interest?—Yes. Of course, every year much larger sums are coming in to Burma than ever go away from it; it is a very curious fact.

10913. Where does it go?—It is absorbed; I think there is more money in the country; the country is increasing in richness. The large efflux of coolies every year towards the close of the rice season would partly but not entirely account for the surplus of silver imports over exports. For instance, the average imports of silver during the last five years exceeded the exports by Rs. 1,64,24,071 annually. The immigration of Indian coolies into Burma in 1905-06 and 1906-07

were respectively 213,230 and 248,756 and the emigration 165,191 and 200,085. The Indian coolie remains in Burma on an average for six months and earns Rs. 25 per month, or say, Rs. 150 in all. Out of this sum he remits to India from time to time, but I do not think it would be assuming too high a figure to say that he probably on leaving takes away on an average Rs. 50 per man in hard cash. On this assumption the 165,000 emigrants in 1905-06 would have carried away Rs. 82,50,000 and the 200,000 emigrants in 1906-07 the sum of Rs. 1,00,00,000.

10914. How do the people use their increasing profits?—I really could not tell you where it goes; it has always been a mystery. I have heard that spoken of in Calcutta as one of the mysteries. It has never been suggested that the hoarding is in Burma; I think it is contrary to the character of the people.

10915. Very possibly they have adopted a higher standard of living?—Undoubtedly.

10916. Whatever the cause, in your judgment, there is certainly a very small local money market, and any borrowings that the Local Government might be authorised to indulge in should be limited to a very small amount?—Yes.

10917. Say a couple of lakhs?—It would be only quite small.

10918. Without going into the question of what they could give as security for their loans, could the Local Government raise these two lakhs without disturbing the money market of the Government of India for larger and more important issues?—Yes, it would not affect it one way or the other.

10919. You draw our attention to the regulations made with regard to the times at which the issues of local loans are made?—That struck me as an instance of hardship. We had large works in course of construction, and the money had been granted, but of course the money is not raised until it is absolutely required; then they come upon us and say, "You must not raise it until we tell you."

10920. First of all they check you as to whether you shall raise it, and then they check you as to when you shall raise it?—Yes; formerly suppose a scheme was sanctioned for 80 lakhs, you might raise it at your own convenience, and you naturally raised it at the best time of the year and made your budgets accordingly, but in that particular instance they came upon us suddenly and said, "No, you must give us notice when instalments are required and the amount of them."

10921. Do you think if you had raised a particular instalment at the time you wanted it, it would have seriously disturbed the Government of India for any other issue?—I should have said not.

10922. You would have thought that the local money market, so far as it was going to respond at all, would have responded to both calls?—I should think so; of course it would have had to be borrowed in India mainly.

10923. You believe that it was an unnecessary alarm?—I think so; at the same time, they are beginning to be fearful. There are so many of these loans raised in the various provinces—Bombay, Calcutta, Karachi, and the Bombay Improvement Trust, that the Government of India are beginning to fear that we are tapping the source too much.

10924. What was the amount that you wished to put on the market?—It was about 20 lakhs; it was not a large amount.

10925. You say that the establishment of an Imperial Customs Department has been the cause of considerable satisfaction to the mercantile community here?—Undoubtedly. We now have men who make it a speciality. Previously, complaints were very frequent in Calcutta that there were constant changes, and that a man went simply by hard-and-fast regulations, without trying to help business at all. I have always found the officers

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particularly approachable; that may be said of all the public servants in Burma. If you want to see them on any particular point they are only too happy to be enlightened.

10926. You have found that the continued employment of an officer in a particular Service gives him increased knowledge and therefore makes him more useful?—Undoubtedly.

10927. And that the retaining of an officer in a particular place for a considerable time is advantageous all round?—It must be so.

10928. And what has been found useful in the case of the Imperial Customs Service might reasonably be expected to be of use in other departments of the Civil Service?—That would be my impression.

10929. (Mr. Dutt.) You make mention of the proposed railway to the Southern Shan States, which has met with the approval of each successive Lieutenant-Governor. Has any progress been made in bringing the plans to maturity?—There was one plan sent in for a 2ft. 6in. gauge; then afterwards it was thought better if they could have it on the ordinary metre gauge. Nothing has been done beyond that, except that I understand in the railway programme in the future there is a certain amount allotted, which of course may or may not be forthcoming. The railway people themselves would like it constructed as a State railway, which they would work.

10930. You do not think that a private company might undertake it without a guarantee?—Certainly not, without a guarantee.

10931. You do not think it is likely to be profitable, pecuniarily speaking?—Not to commence with, of course; the plans and estimates which were drawn out show that there is a good deal of trade to be had.

10932. If Local Governments were given borrowing powers, on what security could the Local Government go into the market to borrow money?—On its good name; I should say that would be quite sufficient.

10933. Not on the security of any special revenue or any special source of income?—I do not think that that would be required. However, I am very doubtful about this matter. Unless there is constant control I think you may get the money market considerably upset if everybody began borrowing without its being arranged for beforehand.

10934. You say that "The months of May to July are the most favourable for borrowing in India, and no provincial loan is now allowed to be issued for two months prior to that period." By a "provincial loan" you do not mean a loan raised by the provincial Government, but a loan raised by public bodies in the province?—Yes, municipalities and the Port Trust.

10935. (Mr. Hichens.) Before the appointment of the present Collector of Customs, did you ever get Customs Officers here who had not much experience of customs work?—Yes; in two instances I can remember they were only here for three or four months.

10936. Is it a customary thing for officers to be put into departments of which they have no experience?—Take a municipality, for instance; is it customary to put in as Commissioner or President of a municipality, a Customs Officer or an Excise Officer who has no experience of municipal matters?—He must be put in from some department; as a matter of fact the Commissionership here is generally a five years' appointment, and therefore they get continuity to a great extent.

10937. Would it be a good thing that the appointment should be for a fixed period of five years?—I think so, undoubtedly; it must be, speaking from a mercantile point of view.

10938. (Mr. Meyer.) As regards these local loans that you are in favour of provincial Governments raising, I understand you to say that if the Burma Government had power to raise a loan on the security of its own revenues, it would have to go to Calcutta or Madras to get money?—Yes.

10939. Then presumably you would not give Burma a power which other Governments do not possess; therefore Bengal and Madras and other provinces must have a similar power?—Undoubtedly; if you could give the Local Governments power to borrow the money that they require it would be advantageous, but it is an extremely doubtful thing; one might be in favour of a thing, but it might be quite impossible to carry it out.

10940. Suppose that system were adopted, and you started a loan on the Calcutta market, Bengal might say, "You are poaching on our preserves; we want the local money for our own local loans?"—They might say so.

10941. You mentioned the inconvenience caused to the Rangoon Port Trust by this order in 1906, telling them that thereafter they must not borrow at certain periods. That inconvenience arose from the fact that the order came on you unawares, but now that you know that you are debarred, rightly or wrongly, from borrowing at specific times, will it cause inconvenience in future years?—No, not so much, because one can budget for it now.

10942. It was the first year—the unexpected year—that caused you inconvenience?—That is true.

10943. (Sir Steyning Edgerley.) Besides Rangoon, there are other ports in the province; are there Customs Officers at Moulmein, Bassein, and Akyab?—They have a Customs Service there, but it is really very trifling. Rangoon is the dominating port here altogether; they do not have a very high class of officer, I think, in any of these smaller ports.

10944. Is much business passed through those ports?—Yes, a fair amount in Bassein and Akyab, but it is very small.

10945. Would it be an advantage to imperialise the minor ports of Burma for Customs administration?—I do not know about that. The Chief Collector of Customs here visits all these ports; they are all under him.

10946. Does he hear appeals from Customs decisions?—I presume he does.

10947. Who hears appeals from the decisions of the Collector of Customs?—The Financial Commissioner.

10948. Is that a good arrangement?—Yes.

10949. It was suggested to us in Madras that just as we had imperialised the Collector of Customs, so we ought to imperialise, for the sake of continuity of policy, the appellate authority?—If that means that you would have to go to some central authority in India, I do not think that that would be of advantage here; it is much better to have it settled locally.

10950. I suppose the cases that go up on appeal are the more important cases?—Yes.

10951. And the Service being imperialised, you take up your appeals to a man who would come in with no Customs qualifications at all?—There is only one case I can remember, and in that case I think the Local Government afterwards gave way; it was over a question of salt.

10952. We have had evidence about two other Imperial Departments; have you found any difficulties in the course of your business by want of postal or telegraphic facilities; have you difficulty in getting offices established to open up the country?—My knowledge is purely local; we spoke very strongly of the want of communication with India itself, but since then they have rather improved things.

10953. (Chairman.) Is the kind of business which you do here in Rangoon different from that which you do in India?—No, this is more of an export country than an import country; the exports are out of all proportion to the imports. The exports are mainly rice.

10954. And there is not much interchange of goods with India?—Rice, of course, and a certain amount of piece-goods. We take a certain amount of piece-goods and all sorts of local produce from India.

(The witness withdrew.)

The Hon. Mr. S. ROBERTS was called and examined.

10955. (Chairman.) You are a member of the Legislative Council?—Yes. I am in business in the Bombay-Burma Trading Corporation. In the case of Burma it is evident that the expansion of which the country is capable is being unduly retarded by the curtailment of money made available for expenditure, more particularly perhaps upon Public Works; and without committing myself to the opinion that Burma contributes more than its fair share towards the imperial expenditure, which I think is very doubtful, I do not hesitate to say that the development of the country should be accelerated, and that probably the most effectual means to this end would be the delegation of larger financial powers to the provincial Government. Although powers might be given to the provincial Governments to borrow money, the time and manner of borrowing would have to be subjected to the orders of the Indian Government, otherwise undesirable competition between the different provinces in the same money market will result.

In the matter of the creation of new appointments and the enhancements of salaries, I am in favour of an extension of the powers of the provincial Governments. The Local Government recently applied for sanction to the employment of another Secretary, which was refused by the Imperial Government. The urgent necessity for such an appointment is patent to everyone who comes into contact with the Secretariat. The Secretary in every department is over-worked, and at times grave inconvenience is caused to the public by unavoidable delay in matters of importance. To judge the requirements of this province, which is essentially passing through a stage of development, by those of the older and more settled provinces, is illogical, and it appears to me unreasonable that there should be any interference with the discretion of the Local Government in the appointments of the staff that it deems necessary for the effective government and development of the province. The pay of the police is another case in point. For years it was recognised that the officers and men of the Police Department were underpaid, and yet the injustice remained unrectified as the Local Government were powerless to deal with the question. The paucity of Forest Officers may also be noted, and, I believe, sanction has at last been obtained to an increase in the establishment, but this step should have been taken years ago, and as a result of the delay, progress in the department has been retarded and much inconvenience caused to the public.

The influence of the departments of the Government of India is in the direction of excessive uniformity. The people and the natural conditions in Burma are so entirely different from those of the other provinces that it is generally undesirable to aim at uniformity. To my mind the educational system in Burma is an instance of inexpedient uniformity, as a system approximating to the old monastic ideas of the Burmans was more suitable to the people than the present system, which is uniform with that in India.

Directors and Inspectors-General should avoid active interference in departments primarily administered by Local Governments, as it is seldom that they can be in touch with the conditions prevailing in each province, and their interference is apt to tend in the direction of uniformity without their being in a position to judge whether or not it is desirable. In advisory positions their experience can be best utilized.

In respect to administrative action I am not in favour of curtailing or of restricting the right of appeal to the Government of India. Orders passed by Commissioners and the Heads of Departments affecting officers personally should be subject to the right of appeal to the Local Government only. In regard to orders passed in the first instance by the Local Government, I would allow the right of appeal to the Government of India. I should allow the right of appeal in respect of administrative action in all instances to the Local Government without restrictions. In all instances there should

be the right of appeal to Commissioners and Heads of Departments.

I do not think the influence of the provincial Government is naturally in the direction of rigidity or uniformity, but the influence of the Government of India certainly creates a tendency in this direction. The Heads of Departments are undoubtedly inclined to regard matters from a departmental standpoint and to be dominated by considerations of revenue. In such works of public utility as waterways and irrigation, the tendency is to undertake those works which give promise of yielding the largest returns upon capital to the disadvantage of works of equal utility from which there is likely to be but small immediate return. The Forest Department are strongly imbued with the departmental view, and although this is not altogether unnatural, it might to some extent act as a deterrent to the investment of capital in the country except for the influence exercised upon its policy by the Revenue Department of the Secretariat.

Executive Officers have less personal contact with the people than was the case when I first came to the country, 21 years ago. I cannot say that this is due to want of opportunity as although the executive duties of officers have increased, there are not many instances in which they have not time to interest themselves in the general welfare of the people. Most officers have a fair knowledge of the vernacular. The change in the relations between the people and the Executive Officers is the natural outcome of the development of the country. The spread of our system of education, the facilities for travelling, and an appreciation of the legal technicalities of our Courts and of the power to appeal against judgments and orders of the Local Officer, have all tended to dissipate the feeling of respect for, and reliance upon, those in authority which was inculcated by the monastic education and the customs of the Burmans. It requires a strong personality, force of character, and genuine sympathy with the people in order to maintain a personal hold over them, and it is only to be expected that there will be an appreciable number of able officers who do not possess these characteristics. The unavoidable necessity which frequently arises in this province of filling important executive posts, such as the Deputy Commissionership of a district and the Deputy Conservatorship of a forest division, with very junior officers, is a distinct drawback, as not only does the district or division suffer from the inexperience of the officer, but the respect for the office is not likely in the eyes of the native to be enhanced by such appointments.

Until within the last few years the transfers of officers did appear to be unnecessarily frequent, but this is not now the case.

I am opposed to larger powers being granted to the Rangoon Municipality or Port Trust. In regard to the Port Trust the control which is exercised by the Commissioners over their Chairman is of such a perfunctory nature that the granting of further powers to the Port Trust would, to my mind, be an extremely dangerous step. The Commissioners are all busy men and cannot spare the time necessary for a careful examination of the schemes, facts, and figures put before them by the Chairman, and they are consequently not in a position to exercise the control which is necessary in the interests of the public. If Government control is weakened, the responsibility which will fall upon the Commissioners will be correspondingly increased, and under the circumstances this is most undesirable.

I do not think that in Burma there is any demand for such reforms as the introduction of Advisory or Administrative Councils, or the grant of larger powers to village communities, neither do I consider it advisable to introduce them at present.

10956. You are pretty familiar with the general state of affairs in the country?—Yes, in a general way. I travel about all over the country.

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10957. Have you noticed any particular difference between the condition of affairs in Upper Burma, during the last 20 years; has there been a general advance in prosperity?—Yes, decidedly.

10958. Has there been any advance in education at all?—Yes, education has been extended decidedly.

10959. Is there any tendency on the part of the people, speaking generally, to become more alive to what is going on in the world?—Yes.

10960. Would you be disposed to say that what a witness yesterday described as the universal sentiment of love of pleasure, being the chief characteristic of the Burman people, has perhaps been influenced in some degree by education and outside influences?—Yes, I should say it had in some degree.

10961. And that that alteration of the national character, if it be such, had fitted them more to take part in the Government of their own country than they were formerly?—It has fitted them to take part in the Government, as it is; I think it would have been better had they been left to their own monastic ways of education. Of course the education they are getting now makes them more fitted to take part in the Government we have introduced here.

10962. Would it be possible to revert to the old monastic teaching?—It would be very difficult to revert now. It seems to be a case of uniformity from India, the influence from India introducing uniformity in education throughout the Empire.

10963. The influence of the Government of India in imposing a uniform system of education on the people has altered some of their characteristics. Has that been for good?—On the whole it has not been either for material or moral good.

10964. Are the people less wealthy than they were?—No, they are not less wealthy, but they are more in debt and more extravagant; they live beyond their means much more than they did.

10965. However, that having taken place—a matter which you regret—you think it impossible to put the clock back?—I think so.

10966. Do you think that such change as has taken place in the people would enable them now, say in the larger towns and districts, to take any part in the Government of those towns and districts?—Yes.

10967. There are no District Boards in this country?—No.

10968. Would it be desirable, in the interests of the Burmese people, to establish such Boards?—No, not at present; you would be apt to get the wrong people on them; instead of readily finding a number of men who are fitted for these Boards, you would have to search for them.

10969. And it would be difficult to find them?—You could not get them.

10970. And if you did get them, would they be Burmans?—No, in a great many places the leading people are not Burmans.

10971. You mean the leading traders?—The leading traders.

10972. Is most of the land in the hands of the Burmese?—Yes, that is, what has not been mortgaged to the Chetties.

10973. If District Boards were created in Burma, the persons who would be almost of necessity placed upon them would be Indians and not Burmans?—Yes, that would be so.

10974. You say that the expansion of the country is being retarded by the curtailment of money made available for expenditure; who curtails the money?—That is a very general statement. As a non-official, one cannot be provided with instances, but I understand that in the matter of Public Works the Government of India cut down the expenditure in Burma.

10975. Do you mean with regard to the expenditure by Burma of moneys raised out of the revenues of Burma, or that they refused money for the

larger works out of loans?—Burma budgets for what it considers necessary in Public Works; I think the inclination of the Government of India seems to be to cut that down.

10976. What you suggest is that while Burma has the money out of her revenues—not out of borrowed money—to spend, the Government of India does not allow her to spend that money?—I rather regarded as a separate question the Burmese contribution to the imperial funds. I am not in a position to say that Burma contributes too much towards imperial funds; but the expenditure that is necessary to develop the country is not available.

10977. May not the question of loans be governed by the amount which the Government of India can raise either in the London money market or out here?—Quite so; of course they have to consider the whole imperial loan, if it is an imperial loan.

10978. You are a business man; if you draw on the money market for more money than the money market will supply, you either have to pay a higher interest or to issue your loan at a lower figure?—Quite so.

10979. If therefore the Government of India were to ask for too much money—and as to the amount of that money it alone can be the judge—they may raise their money on very disadvantageous terms?—Quite so.

10980. Therefore the action of the Government of India may be governed, not so much by its wishes, as by its ability to raise money for Burma?—Quite so.

10981. As to the amount of money raised in India, is the amount of money which is available for rupee loans limited?—Yes, I should say it was.

10982. So limited that again the amount of money that you can raise must govern the action of the Government of India?—Yes.

10983. Therefore from both sources it has to take care lest it drains too heavily on the money market?—Yes.

10984. Is there a local market for small local loans in Burma, say up to a couple of lakhs?—Yes, it is quite possible that there is just now; it is only just commencing.

10985. Suppose Mandalay wanted to enlarge its sanitation works; if the Government of Burma tried to raise in Mandalay, or its vicinity, money to give sanitary works there, would there be a certain local interest in the scheme which would unbutton their purses?—I think that up to, say, 2 lakhs it might be subscribed.

10986. Without trenching unduly upon the rupee market of the Government of India?—Yes.

10987. But you would agree that the power of raising local loans must be very limited?—Yes.

10988. You tell us that the Heads of Departments are inclined to regard matters too much from the point of view of considerations of revenue, and you think there is a tendency to create works of public utility, whether water-works or irrigation, which give a promise of yielding the largest return upon capital to the disadvantage of works of equal utility from which there is likely to be but small immediate returns. In your business do you naturally incline towards those propositions which yield the largest return?—No, I should not say so exactly. Eventual largest returns, not immediate.

10989. If you had a proposition which yielded you, say, 19 per cent., would you put that on one side to take up a project which would yield you only 3 per cent.?—Of course not, in the ordinary way.

10990. Why should the Government of India neglect a sound commercial axiom like that?—I do not take it that the country is being run at the present time to pay.

10991. Is it probable that a work which yields a large return is of greater utility than a work

which yields a small return?—On the face of it that would seem probable.

10992. And although there might be exceptional cases in which you would undertake a work of small profit, still, speaking broadly, the larger the return, the greater is the use to the public?—Yes, that would be the case.

10993. And therefore you might go a step further, and say that perhaps the policy of the Government of India and of Burma in first of all undertaking works of the greatest profit is dictated by sound business lines of conduct?—Yes; at the same time I think they are too much inclined (only the Heads of Departments; I do not say the Heads of the Government) to want a quick return for their money, which according to my idea of the development of the country they ought not to have. I will take the case of a canal; if this canal does not happen to be paying, the Head of the Department immediately thinks he must raise the toll.

10994. What you suggest to us therefore is that this spirit of insisting too much on profit is manifested, not in the selection of works which are brought into being, but rather that when a work is in existence they say, "We must make this pay," rather than running it just exactly for what it brings in?—At the same time when a work is put before the Head of a Department he looks at it very much from the point of view of what return he is going to get upon it—whether it is something that is needed or not he is much more inclined to take it—as you say, almost naturally—because it will yield a good return; but I do not think that ought to be the case always.

10995. I thought you told us that even if it yields a good return it does not necessarily—perhaps it does not at all—follow that it is not of equal public utility?—Yes.

10996. And therefore, if it has the advantage of both yielding a good return and of being of public utility, what is the exception to be taken to it?—There is none in that case certainly.

10997. Would you tell us of any definite case in which the following of that general line has been detrimental to the country?—I do not know that I could state any special case, but in my experience up-country from time to time there have been Public Works which I thought might have been undertaken, and talking over these things—of course one has never gone into it very deeply, not having expected to have reason to do so—but the general talk would be "Oh, it won't pay" and that sort of thing; if you refer to a scheme, and express wonder that the Government would not take it up, the answer is, "It won't pay."

10998. You will not admit the suggestion that the Government may be employed at that very moment on a scheme which, though profitable, is of equal utility with the project that will not pay, and that that is good reason for not making the project to which you refer?—I admit that they might be engaged on other schemes at the same time. I only say that the principle exists rather too much that Government wish to make everything pay too quickly.

10999. You suggest to us that some of the Deputy Commissionerships are filled with very junior officers. What service do you consider that a man who is entrusted with a Deputy-Commissionership should have?—An officer should have certainly 10 to 12 years' service at least before he becomes a Deputy Commissioner.

11000. As a matter of fact now, how many years' service has he?—I think there have been cases in which men have acted as Deputy Commissioners under 3 years' service.

11001. Suppose that a Deputy Commissioner goes away on leave and in order not to move a man from another part of the province you put in an Assistant Commissioner who is living in the next district and make him act for 5 or 6 months, he being a very junior officer; do you think that that would act detrimentally to the district?—Yes.

11002. Would you suggest that it would be better to bring a man from a considerable distance?—For anything over three months.

11003. You think that the injury done by the movement of officers is less than the injury done by the placing of too junior an officer in a responsible post?—I think so.

11004. Is there any difficulty in this country about knowledge of languages on the part of British officers?—No, I think most of them know the language pretty well.

11005. There is practically only one language? That is all; the Burmese.

11006. That takes a man absolutely from the north to the south?—Practically, yes.

11007. Is there any hardship inflicted on the people of the country by the present rules for the conservation of forests, say, in the way of grazing or the reservation of districts which are not really forests and yet which are included formally in the forest reservations?—There may be individual cases, but the policy of the Government is to remove those hardships when they are brought to their notice.

11008. Would there be any difficulty in a village, desiring a piece of land for grazing, making its wants known fairly speedily to the forest officer?—No, they can make their wants known through their own District Officers at once.

11009. Are the subordinate officers, the forest rangers, and so on, fairly satisfactory?—I do not think much of the subordinate staff in the Forest Department; it is improving now they have taken steps to improve it, but I have not got a very high opinion of them.

11010. Are they too easily accessible to money?—Well, it is a Burmese custom.

11011. But you think on the whole they are getting better?—The tendency is for them to get better.

11012. Is the Forest Department too prone to include land as forest which is either unsuitable or not actually forest?—I think they are checked by the higher authority of Government in the Revenue Department.

11013. Does the Revenue Department lose revenue when land becomes forest?—It all depends; they do not always call it a reserved forest; but the timber is worked from the forest as unreserved, so they do not actually lose.

11014. So that the Revenue Department are, in that matter at all events, actuated not by considerations of revenue, but by the general welfare and contentment of the people?—Yes.

11015. (Sir Steyning Edgeley.) You said that the men you would get on the Local Boards would not be Burmese; who would they be chiefly?—There are a lot of half Burmans and half Muhammadans in this country; there would be those, and the Muhammadans, and men of that kind.

11016. They would not be actually men who have come to trade in Burma for so many years and then depart again?—No, I do not think so.

11017. Are the Madras Chetties very common in this country?—The Chetties are all over the place; they take no interest in anything of this kind.

11018. As to the allegation that Government does not take up works unless they bring in quick returns; a commercial undertaking, of course, only looks to the returns which a work will yield, but you think that Government might look to indirect returns in the way of improvement of the country, the raising of revenue, and so on?—Yes; and they should look further into the future for their returns.

11019. Is the case that you quote, of a gentleman of about three years' service being put into a Deputy Commissionership, recent?—I should say within the last two years. I am afraid it cannot be avoided. During the time of the war the Commission was not recruited sufficiently, and the result is that you have now in the Commission a

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large number of young officers who have to hold senior positions. It will right itself with time.

11020. Is the province still under-manned?—No, I think not, except in the Secretariat.

11021. Does the Secretariat do more work than it need?—I think that it has got more work to do than it ought to have.

11022. Which do you think is the remedy, to get rid of the work, or to increase the staff?—I should think at present to increase the staff, whilst Burma is in its present state of development.

11023. Do you know that within the last 10 years they have practically doubled the local Secretariat; on the 1st April 1897, there were 60 hands all told; on the 1st April 1907, there were 129 hands all told; is that still inadequate?—I think so; I judge by the amount of work that I know the officers do, and also by the time it takes to get things through.

11024. And the work which you want to get through is not work which you think might have been done in the Commissioner's office, or in the Deputy Commissioner's office?—No, I should say not.

11025. What sort of work are you alluding to?—In all my negotiations with Government for leases, leases of forests, and so on, they take a very long time.

11026. Could not those be disposed of locally?—I should say not, because you have to deal with a number of different firms, and they must all be treated exactly in the same way; if you had each firm trying to get what it could out of the Commissioner of its division, you would have a great deal of unfairness.

11027. That is as to forests; is there any other department?—My dealings about forest matters are generally with the Secretariat. Then I come into contact personally, in business, and out of business, with the Secretaries, and I know the amount of time that they spend over their work.

11028. In any other branch, besides forests, have you noticed or heard of difficulties?—In the Secretaries' and Chief Secretary's Departments I should say as well. I should think every department of the Secretariat is overworked.

11029. (Mr. Meyer.) You said that education in this province had been hampered by undue insistence on uniformity and not sufficient attention being paid to indigenous methods. Are you in a position to say whether that action was due to the Government of India, or to the Local Government and its Director of Public Instruction?—The Director of Public Instruction was a man from India; he was from Bengal, and he influenced the policy of the Government, and he influenced it in the wrong direction.

11030. Still it was the action of the Local Government through its Director of Public Instruction?—Yes; I will put it that it was due to having a man from Bengal.

11031. You say you do not consider District Boards advisable; what about a smaller area, say a Board for a township?—Might you not find Burmans who would take sufficient interest in a smaller area?—No, I do not think you would.

11032. You speak of the cutting down of estimates in the local budget by the Government of India. Are you aware of the reason—the only general reason—on which the Government of India cuts down these estimates?—No.

11033. Assuming that they do so simply because they think from past actuals that the Local Government is not going to spend all it thinks it is going to spend, might that not be a reasonable action?—Well, I cannot conceive that the Local Government has ever failed to spend all that it has asked for.

11034. Is it not possible that people may be unduly sanguine as to their power to spend and that circumstances arise which prevent their spending?—I do not think it is the case in Burma.

11035. Would you be in accord with the last witness that we get very little from Burma in

contribution to rupee loans issued by the Government of India?—Yes.

11036. Speaking of works, you say that the tendency of Government is to insist on works paying too quickly. Are you aware that in the matter of productive works—that is to say, works which are supposed to pay their own way—the criterion is that they shall pay their own way, after ten years?—I did not know that.

11037. You want the Local Government to make any appointment it desires—that of Secretary or any other?—Any purely local appointment.

11038. Without any reference to the Secretary of State?—Yes.

11039. As a man of business have you a good many local agents? Is your policy to give them a fairly free hand in local matters?—Yes.

11040. Might the Local Government not do the same? You were saying that the Secretariat had to expand—that the work was increasing; do you not think the Local Government might trust their Commissioners more?—I should not care to answer that question; it would need a very big scheme I think to bring it about.

11041. Would you have Commissioners of such calibre and so carefully selected that the Local Government might trust them more than they do at present?—I think they have all they can do at the present moment.

11042. You say that you desire that a man ordinarily should not become a Deputy Commissioner until he had done at least 12 years' service. The Government of India in dealing with the remuneration of Civilian Officers have based it on the principle that a man should ordinarily become a Deputy Commissioner and stay in that post after 8 years; is that too short a limit?—I think it is.

11043. The highest pay of an Assistant Commissioner is Rs. 1,000, and he gets Rs. 1,600 when he becomes a Deputy Commissioner; he enters the Service on the understanding that he will become a Deputy Commissioner normally after 8 years; if you make him wait till 12 years, you are damaging his prospects?—I should make that up to him.

11044. You said that forest conservancy was checked by the Revenue Department; has the Commissioner anything to say to it?—Yes, I believe it comes to the Commissioner.

11045. Do the Commissioners act in the same way; do they prevent any undue extension of forest areas?—Yes, I think so.

11046. Before the matter comes to the Revenue Department at all?—I think so.

11047. Now about the Port Trust; is not the Chairman always an official?—Yes, he is a paid official.

11048. The Engineer of the Port Trust is selected by the Government?—I believe so.

11049. The Port Trust does not elect its own Chairman?—I am not sure that they do not; he is an outsider, he is not a local man. I think the Port Trust selects him, subject to the sanction of the Government.

11050. You say "The spread of our system of education, the facilities for travelling and an appreciation of the legal technicalities of our Courts and of the power to appeal against the judgments and orders of the Local Officers, have all tended to dissipate the feeling of respect for, and reliance upon, those in authority which was inculcated by the monastic education and the customs of the Burmans." In your opinion that was not a desirable result altogether?—I think the Burmans have been spoilt by civilisation; that is what it amounts to. Having taken the country and having to administer it, these things necessarily follow, but I do not think it has done the Burman character any good. It is undesirable, but it is inevitable.

11051. (Mr. Hichens.) You are not in favour of increasing the powers of the Port Trust, your reason being that members of the Port Trust are too busy to be able to give sufficient attention to the work?—To check it, yes.

11052. Would you apply the same reasoning to municipalities, and say that you were not in favour of giving further powers to the municipalities for the same reason?—My reason for not giving powers to the municipalities is on account of the way they are constituted. You will find a number of men on the municipalities who do not know the language in which the proceedings are carried on, so that you cannot have a very responsible body of men.

11053. It would rather appear as if you thought that extension of local self-government is impossible until people are less busy?—I purposely left out the municipalities in that expression of opinion.

11054. I wanted you to amplify the statement because, if it applied to the Port Trust, one would naturally infer that it applied to municipalities?—I should say that it applied to the municipalities, certainly.

11055. But is it no use giving further powers unless people are less busy?—I should put it on another ground—that they are not a suitable class of people. The men who take an interest in public affairs, and go on the municipalities, are not the people to have unlimited power.

11056. What you really mean is that the class of man who is really good enough to run the Port Trust and the municipality is very limited in number?—It is very limited.

11057. And your point is that until that class is extended, whether by means of immigration or education, or other means, it is not advisable to give the Burmans further powers?—That is very much what I mean.

11058. (Mr. Dutt.) Are you generally in favour of powers being given to all provincial Governments to borrow money?—Yes, subject to the control and orders of the Government of India.

11059. You do not think that it would upset the money market if 6 or 8 provincial Governments went to the money market for loans at the same time?—That is why I want the control of the Government to prevent that.

11060. In what shape would you propose that the control should be exercised?—As to time.

11061. On what security could a provincial Government go to the money market to borrow money?—As things now are, they would have practically no security.

11062. So that it is not likely that they would get loans on any reasonable rates of interest?—But that could be altered; the Government of India would probably have to furnish the security.

11063. Under the present circumstances, unless the Government of India furnished the security, you do not think it likely that provincial Governments would get loans on reasonable rates of interest?—No, not if they went separately.

11064. Then you speak of forest officers, and you say that when the people feel any hardship they naturally go to the Commissioner to represent their grievances. Has the Commissioner power to grant redress in those cases without referring to the Local Government?—Yes.

11065. Would you entrust the Deputy Commissioner with some sort of power to give redress where the people feel some hardship on account of the administration of forests?—Yes.

11066. Do you not think that in order to enable the Burmans to take some share in the administration of the country, which is being conducted on Western lines, some Western education is desirable and necessary?—I think I said that it was a necessary evil.

11067. Are you aware that the same question was raised in Bengal in the time of Lord William Bentinck and Lord Macaulay, as to whether higher education should be imparted in English or in the vernaculars?—The Burman is a very different person from the Bengali.

11068. In some matters you think that the policy of the Government is dominated by considerations of revenue, and you have cited the instance of irrigation. The main object of irrigation, of course,

is to save crops, and even if the immediate return is not good, do not the Government derive benefit in the long run if crops are saved, and land revenue thus secured?—Yes.

11069. Have you any means to suggest by which our officers could have more frequent and closer contact with the people?—No. I think it is a matter of personality to a very great extent.

11070. Would the appointment of qualified leading men among the Burmans to the higher posts in the administration have the effect of increased and closer contact with the people?—You could not get them now; there are so few leading Burmans; it is extraordinary.

11071. But with the progress of education that might be done?—I think that later on something in that direction might be done.

11072. (Sir Frederic Lely.) You were nominated to the Legislative Council by the Local Government with the sanction of the Government of India. Might the sanction of the Government of India be dispensed with?—I should think it might.

11073. You have been acquainted with many parts of Burma and have come into contact with the natives of the country rather largely. They have no doubt talked to you more freely than they would to an officer?—Yes.

11074. Are we to understand that your view of the course of administration in Burma is generally the native view, or what would you say is the general trend of native opinion in regard to the British Government?—I think the Burman hardly has an opinion, he takes things so absolutely easy.

11075. I suppose they talk to you on the subject?—The Burman acquiesces in the thing that exists. He acquiesces in what has happened; I do not think he expresses any great wish to get back to the old times, if that is what you mean. He is fairly content with things as they are.

11076. With reference to municipalities, have you seen many of them up-country?—Yes.

11077. Have they for the most part been started in your time? Could you compare the state of these towns before the municipalities were started and since?—Yes, they have been mostly started in Upper Burma in my time; in fact all of them.

11078. Would you say that they had had a marked effect in any way?—For instance, has sanitation improved, and the management of the town generally?—No, I should think it has not improved by reason of the municipality.

11079. You think that under the old system things were pretty well as good as they are now?—Yes.

11080. Is there not a body of Municipal Commissioners in each town?—In most of the big towns.

11081. During the history of the municipalities has there been any increase in public spirit among the people?—I was a member of the Pyinmana municipality, a small town up-country; the interest which the natives took in what went on was absolutely nil.

11082. There has been no sign whatever of any awakening of the civic spirit?—Not among Burmans.

11083. You mean the mass of the trading and working population of the town?—Yes.

11084. As to your statement that the Forest Department is checked by the Revenue Department of the Secretariat; what makes you attribute that to the Revenue Department of the Secretariat?—There is a Forest Secretary, just as the Public Works Department has a Public Works Secretary.

11085. But do you take no account of the action of the Deputy Commissioner and the Commissioner?—What I meant was that in my dealings with the Forest Department, or the firm's dealing with the Forest Department, we always like to have the Revenue Secretary as an outside man.

11086. But I understand you to be referring here to attempts made by the Forest Department to

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encroach on the rights of the villagers?—No, I did not mean that.

11087. As a matter of fact, do you think that, when a villager is protected against departmental action, he attributes that to the Secretariat or to the kindly action of his immediate officers?—He attributes it to the Divisional Officer.

11088. (Chairman.) Does the Imperial Customs Department give general satisfaction to the trading community?—Yes.

11089. The appeals from the decisions of the Collector of Customs are carried nowadays to the Financial Commissioner?—Yes.

11090. Is there a further appeal from him to anybody?—To the Local Government.

11091. This being an Imperial Service, and generally an imperial question, would it be pre-

ferable to transfer that appeal from the Local Government to a central officer in India?—Being an Imperial Service, it is very difficult to confine the final appeal to a Local Government.

11092. It is at the present moment so confined?—I think appeals can go up to the Government of India; but there was a case lately of some man in Burma who got into trouble, and I was told the other day that his case was still before the Government of India.

11093. Would you prefer that it should go straight from the Financial Commissioner to (as a newly-appointed officer) the Inspector-General of Excise?—No, I do not think so.

11094. You would prefer that it should go through the provincial Government and so up to the Government of India?—Yes.

(The witness withdrew.)

MAUNG OHN GHINE, A.T.M., C.I.E., was called and examined (through an interpreter).

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11095. (Chairman.) You are a Municipal Commissioner?—Yes, for Rangoon. I have retired from business in Rangoon, but I have got landed property.

I understand that sanction to the creation of appointments carrying pay beyond Rs. 250 lies with the Secretary of State; the Government of India might be empowered to sanction the creation of such appointments up to Rs. 1,000 a month, and the Local Government up to Rs. 500.

The Government of India is too much dominated by considerations of revenue. For instance, in the town of Rangoon, at the suggestion and recommendation of the Rangoon Municipality, the unhealthy and low-lying lands are being reclaimed under the supervision of the Municipal Committee. The money for the reclamation work was borrowed in the open market, and both the sinking fund and the interest are to be met from the rents of these reclaimed areas. It was anticipated that the expenditure to be incurred in this connection would be recouped within 50 years. But owing to the abnormal expansion of Rangoon, and the consequent rise in the value of land, it is now ascertained that the whole of this expenditure will be recouped within 30 years. When these reclaimed areas were ready for occupation they were leased for thirty years at prices obtained by auction, and at a fixed rent of Rs. 15 to Rs. 30 per quarter, according to the different classes of lands. The sums realised at auctions for the right of occupancy are considerable. When buildings were erected the Municipality had to supply water, light, conservancy, and upkeep of roads, and for such supply the Municipality charge taxes. The water and the scavenging taxes do not cover the actual cost of supply, yet the Government of India, instead of being sympathetic and giving a helping hand to a young and growing Municipality like Rangoon, have deprived the Municipality of 50 per cent. of the general tax from those reclaimed areas, and this in spite of the wishes of the Local Government, and after they have withdrawn the land sale and rent fund contributions which the Municipality had enjoyed since its creation. Consequently, the Municipality, through lack of funds, is unable to meet the ordinary requirements of a large and growing city, the third in point of importance in the Indian Empire.

Government has charged the Municipality 5 per cent. on gross income for educational purposes. It would be more just not to charge the Municipality 5 per cent. on the service taxes.

In former years the local excise revenue was credited to the Municipal Fund. Some years ago a compromise was effected whereby the Municipality received Rs. 2,05,000 in lieu of this revenue. Recently this item of revenue has been gradually absorbed by Government. This revenue, raised locally, should be considered as a municipal asset and should accordingly be restored.

The Municipality of Rangoon is practically a Government Department assisted by an Advisory Committee. When Government land is required

for public purposes, Government charge the Municipality the full market value. If other Government Departments require land for public purposes, they obtain it free of cost. The Municipality should not be charged for Government land required for public purposes.

The existing right of appeal should not be curtailed. It is regarded as the highest privilege under the British Government.

Commissioners and Deputy Commissioners should have extended powers for necessary expenditure in their divisions and districts. At present they are so limited that they cannot proceed without getting sanction from higher authority which necessitates long and unnecessary correspondence and consequent delay. Such officers should be empowered to incur expenditure up to budget provision.

Executive Officers have not sufficient opportunities of coming in contact with the people. The burden of office work is very heavy and it is mainly this which prevents District Officers from getting about. This is due greatly to the subordinate staff of clerks being insufficiently trained and under-paid. A District Officer should be relieved of clerical duties in connection with his record rooms, treasury, registration, inspection, and so on. All this work could be performed as well, or better, by a superior clerical establishment, which might, if necessary, constitute a separate inspecting branch of Government, as is done in the Accounts Department. The standard of pay of clerks should, especially in the large towns, be raised so as to be at least equal to the salary drawn by clerks in good business houses. Government clerks in the large towns are notoriously under-paid. It is ridiculous to expect to get a good English-speaking clerk for Rs. 40 or Rs. 50 a month in Rangoon, even as an apprentice.

I believe that a sufficient knowledge of the vernacular (Burmese) is possessed by officers as the result of the departmental examination in that language.

I think an increase in the administrative staff is needed; District Officers have got more than they can do.

Presidency Municipalities require larger powers in many ways, and the Government of India might safely delegate more powers to such bodies. Great weight may be given to their opinion, especially when that opinion is supported by the Local Government concerned.

I am in favour of the creation of Advisory Councils in all the provinces from select representatives of the most respectable and the educated classes in each town or district.

11096. You complain that the Government will not lend the Municipality funds?—Not only that. Some local revenue which should ordinarily go to the municipal funds has been taken away. One instance was the excise revenue from liquor and opium licenses issued to the local opium farmers and liquor shops, which has been from its creation assigned to the Municipality, and gradually it has been taken away by the Government.

11097. When was it taken away?—It has been taken away gradually; I think last year was the last occasion.

11098. When did the Government take away the licenses for liquor shops?—Some years ago a compromise was made between the Municipality and the Government; a fixed sum of Rs. 2,05,000 was given to the Municipality, and that has been gradually absorbed by the Government.

11099. What you rather feel is that you have not been treated over well in this matter by the Government of India?—Yes, considering that Rangoon is a young and growing town. Also in that taxes were taken away on the reclaimed areas.

11100. There is a class of officer called a *myook*; have you come into contact with him much?—Yes.

11101. What are his principal duties?—Multifarious duties—revenue, judicial, and others.

11102. Is he a good class of man as a rule?—They are mostly Burmans, and a good class of man, but under-paid.

11103. Are they in close touch with the people and do they know practically all that is going on?—Yes.

11104. Are they corrupt at all?—There may be some who are corrupt considering their emoluments and responsibilities, and the cost of living in Burma.

11105. That is one of the reasons why you would like to see salaries raised?—Yes, to get a more respectable class of men.

11106. Is that corruption general?—Not very general, I think.

11107. It has been represented to us constantly here that it would be very difficult in Burma to find gentlemen of sufficient position to sit upon these municipal bodies; do you think that that is so?—I do not think so.

11108. It would be easy to find them in a place like Mandalay, for instance?—Where there is the elective system there will not be any difficulty.

11109. You think that it is the absence of an elective system that causes a difficulty in providing a sufficient number of people?—In Rangoon we have an elective system.

11110. Do you know anything of other towns besides Rangoon, like Mandalay, Bassein, and Moulmein?—Yes.

11111. Would it be possible in those towns to find gentlemen to serve on municipal bodies?—I think it is not difficult. There are such men.

11112. Do you know enough of the country to say whether it would be easy to find persons to serve on Local or District Boards if they were formed?—Yes, I think it would be easy.

11113. What class of man would be willing to come forward and serve, say, on a municipal body, at Mandalay?—There are all nationalities there—Burmese, Chinese, Muhammadans, Hindus. Merchants, the trading class, and advocates would come forward.

11114. You think they would be quite capable of managing?—In these large towns, I think they would.

11115. Not in the country districts?—No.

11116. (Mr. Hitchens.) Should the Municipality of Rangoon have further powers given to it?—I think the Municipality ought to have more powers than it has at present.

11117. At present you can discuss questions, but you do not have anything to do with carrying them out?—Not unless the Government sanctions it. The budget has to be approved and sanctioned by the Government. It comes up first of all for discussion in the Municipal Council. We have a Financial Committee. It goes to the Financial Committee and then it goes up to the General Committee.

11118. Is it very fully discussed?—It is fully discussed.

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11119. So that all the members of the Council understand it?—Yes.

11120. Can they vote out anything they do not like?—Yes.

11121. Have you ever known the provincial Government to put in something which you have voted out?—No, I do not think they have. They do not interfere very much in the budget.

11122. Where do you think they do interfere?—About asking for sanction to the charges for education; in sanctioned appointments which require to be confirmed by the Government.

11123. Should the Municipality be allowed to appoint its own officers?—I think increased power should be given up to a higher salary; at present above Rs. 200 any appointment has to go to Government; under Rs. 200 it is done by the Committee. I think the Municipality should be given power up to Rs. 500.

11124. Would you say that all officers should be appointed by the Municipality except the Secretary and perhaps one or two others?—The municipal engineers also.

11125. Would you say that the Municipality should appoint all the rest?—I think the Municipality ought to appoint all the rest.

11126. And dismiss them without the right of appeal?—I would not like to curtail the right of appeal; it is the highest privilege that employees enjoy under the British Government.

11127. But if you can entrust a municipality to employ a man, could you not trust it in the matter of dismissals?—It does no harm in appointing, but it may do harm in dismissing.

11128. But it harms the general public if they appoint a bad man, and it only harms one individual if they dismiss a man?—I should like to keep the power of appeal.

11129. You say that the Government do not treat you very generously in the matter of finance. Do you want them to make a contribution?—Yes, I think so, especially for Rangoon. I think the local revenues resumed by the Government should be given back.

11130. Would you give Government back the money that it paid you for them; it paid you a lump sum, I understand?—They have resumed that money now; they have taken it away; we are not going to enjoy it any more. Then with regard to this educational charge; the educational charge has been fixed at 5 per cent. of the gross taxation; that is, both general taxation as well as service taxes. As to service taxes we do not make any profit out of them, and the municipality suffers by the 5 per cent. charge on this.

11131. Have you any responsibility in the matter of education?—No, we have nothing to do with it; it is entirely left in the hands of the Director of Public Instruction and the Local Government.

11132. Your reason for asking for a Government contribution is that you think the local taxation is very high?—It is very high, and it could not be increased further.

11133. You do not know what the taxation in other towns in India is?—I have been told that it is not so high as in Rangoon, even if it is higher than Rangoon, Rangoon is still a very young Municipality.

11134. Is there keen interest about the election of members?—Sometimes it is keen, sometimes not.

11135. Do you get many people to stand one against the other?—Sometimes, not often.

11136. Do you find that most of the people who are entitled to vote do come and vote?—Yes, about 50 per cent. at least, I think.

11137. Is the present system a good one for Rangoon?—Yes. I think in the principal towns it might help the Government to extend the principle of election.

11138. (Mr. Dutt.) Is the 5 per cent. on gross income which Government charges for educational

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purposes spent by Government on educational institutions within the town of Rangoon?—I cannot say exactly, because Government has taken it away, and we do not know anything about it.

11139. You say that "if other Government Departments require land for public purposes they obtain it free of cost." If the Government require any private lands do they not pay for them?—I referred to Government land; if any department wants Government land they get it free.

11140. You say that you are in favour of the creation of Advisory Councils in all the provinces. Are you in favour of Advisory Councils in the different districts of Burma?—I think it would be very advisable to have an Advisory Council in each Commissioner's division.

11141. And you would select members from the most respectable and educated classes in the division?—Yes.

11142. Would you leave the selection in the hands of the Government, or would you have members partly elected?—At present, I think, it is better to leave it in the hands of the Government.

11143. On what matters should the Council advise the Commissioner?—In proposals of taxation or remissions in case of the failure of crops, and questions as to education and sanitary matters.

11144. Would there be any difficulty in getting proper men to sit on these Advisory Councils?—I do not think so.

11145. (Sir Frederic Lely.) You say you have land of your own. Is that in Rangoon or in villages?—In Rangoon.

11146. You do not know anything about the villages?—I have travelled in villages on business.

11147. Do you know anything of the smaller towns outside Rangoon. Have you ever lived in any of them?—I have not, but I have been there for a few months.

11148. Are you a Burman?—A Hindu Buddhist. I am a native of Burma.

11149. It has been said that the people in the towns take absolutely no interest in public matters; do you agree with that?—I think the people are rather indifferent.

11150. In a general way, what is the taxation in a municipal town; is it a house tax?—It is

what they call a general tax, then there are light-tax, water tax, scavenging tax, and so on.

11151. Are those taxes very popular?—The taxes are popular, but the taxation is pretty heavy.

11152. Do the people express their feelings about taxation in municipal meetings?—We have not got much agitation in Rangoon.

11153. How would it be if the election to municipalities was to go by classes—if the Muhammadans in a town elected a Muhammadan, and the Hindus elected a Hindu, and the Burmese elected one or more Burmans; would that be advisable?—I think it is advisable because Burma is cosmopolitan.

11154. (Mr. Meyer.) What is your system of election in Rangoon now?—By votes.

11155. By wards or by classes?—For Burmans, it is divided into five wards; but for all other nationalities it is by votes of the general public.

11156. Then that system which Sir Frederic Lely mentions is already in force in Rangoon?—Yes.

11157. How long has the law been in force now? I think for 25 years. It is working well so far.

11158. What is the meaning of the "general tax" of which you speak?—The Government lands have been reclaimed from borrowed funds; then after the reclaimed area was completed it was sold by Government at an upset price for occupancy, and when the houses were built the Municipality had to supply lighting, watering, and scavenging, and on this 9 per cent. tax the Government claims 50 per cent.

11159. Was not the Rangoon Cantonment reduced in size a few years ago?—Yes, to a certain extent.

11160. And did not the Government of India give some land that was not wanted to the Municipality of Rangoon to sell?—The Government appropriated the money realised upon that.

11161. You say that if the Municipality wants Government land it has to pay; if the Government wants municipal land you make them pay?—That case has not arisen yet.

11162. (Chairman.) Does the system of election which you have been describing in Rangoon obtain in other towns?—The only other is Mandalay.

(The witness withdrew.)

MAUNG MAY OUNG, B.A., LL.B., was called and examined.

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11163. (Chairman.) Are you a resident in Rangoon?—Yes. I am a native of Akyab. I am a barrister. This country requires to be dealt with in a manner different from the rest of British India. Not only do we stand apart in race, religion, and language, but our habits, customs, ideas, opinions, and the general conditions of the country are as unlike those of India proper as those of any two countries could possibly be. Notwithstanding this, we are apt to be regarded both by the Home Government and the Government of India as merely one of India's provinces, and to be treated in uniformity with the others, with little or no sympathy for our peculiarities. It would be desirable, therefore, to allow the Government of Burma to develop its administration on its own lines. Thus, we expect to fare better if larger administrative powers were given to the Local Government in the application of general lines of policy laid down by the Government of India. For instance, in matters relating to education (especially technical education), new communications, the encouragement and protection of manufactures and industries, the development of the country's vast resources, the creation of new appointments, the enhancement of salaries, and all such questions as relate to our internal affairs, the Local Government should have a comparatively free hand, guided, but not bound, by Indian precedents. For these purposes, larger financial powers should be given, and a more complete

separation than at present exists between imperial and Burma finances is necessary. Thus, Burma should be allowed to retain its surplus revenue or at least the greater portion of it, and to carry out its own fiscal legislation.

At the same time, I do not think that existing rights of appeal to the Government of India should be curtailed or restricted in any way, as I believe that occasions for the exercise of these rights do not arise very frequently.

With regard to Burma by itself, the goal to be aimed at is uniformity in administration—a uniformity which cannot be fully achieved until Upper Burma is brought completely in line with the Lower Province. If decentralisation is to be effected, the process should be slow and carefully managed; it may sound paradoxical to insist on a strong central Government, but where general lines of policy are clearly defined by such a body it would not be inconsistent with the grant of wider discretion to subordinate authorities. But all existing rights of appeal should be preserved, and not curtailed or restricted in any way.

Executive Officers, though possessing a good knowledge of Burmese, have little or no opportunities for personal contact with the people; and the main obstacle is want of time. Their office duties are so multifarious and exacting that they enjoy very little leisure. A more complete separation of executive from judicial functions would go a long way towards the desired end; but I would

propose in addition an increase in the administrative staff. Each Deputy Commissioner in charge of a district should have an all-time assistant (who might be selected from the junior members of the Commission or from worthy members of the Provincial Service); this assistant would have no separate duties of his own; but would really assist his chief in all executive matters and in routine work; he would even officiate on necessary occasions, and eventually qualify for promotion to the charge of the district. Thus, continuity of policy would be ensured, and transfers would be still further reduced, though of late years these have not been unnecessarily frequent.

Whether larger powers are granted to subordinate authorities or not, less regard should be had to seniority in their selection. All promotions (and especially those from the Subordinate to the Provincial Service) should depend not merely on length of service, but chiefly on character, education, and ability. This principle has been recognised with regard to the recently-formed provincial Judicial Service, and might now be extended to other branches.

I am not in favour of the creation of Administrative Councils to assist Divisional and District Officers, or of Advisory Councils for the former, but I would suggest that the latter, when partly relieved of their present burdens as proposed above, should be assisted by an Advisory Council in matters relating to education and other questions affecting the welfare of the communities under their charge. The members would be purely non-official and would be recruited from the professions and the wealthy and influential landowners and traders. The functions of this body would be principally the fostering of private enterprise with regard to education, arts and industries, and the preservation of peace, and generally the upkeep of national institutions, and national habits and customs. The District Officer would thus be completely in touch with the daily lives of those in his charge, and would be in a position to sympathise with them and to guide their thoughts and feelings.

With regard to village communities, recent legislation has provided for the more efficient control and disposal of local affairs, and has met with universal approbation. But at the same time, experiments might be made in the direction of establishing small rural Councils to assist the headmen in matters relating to police, sanitation, and education. A village, as a whole, may be punished for the defaults of its members, but there is no body which would interest itself, as a body, in the internal affairs of the community, and thus ward off the necessity for punishment. The headman and his subordinates who make up the "village authorities" do not form such a combination as seems necessary. The creation of a non-official body would conduce to more fellow-feeling, and with rewards to look forward to, a spirit of emulation might be awakened and the village, as a whole, stirred up to activity. The result would be the suppression of evil-doers, good roads and bridges, decent sanitation, and the proper upbringing of the young. The office of the headman himself might be improved, and sufficient inducements might be held out to attract a better type of men than the present.

11164. You suggest to us that you do not get altogether fair play from the Government of India?—I should not like to put it so strong as that. What I ask for is a little more sympathy from the Government of India for our needs.

11165. For your peculiarities?—For our peculiarities, yes.

11166. Suppose you had full liberty to develop your own administration, what different form would you suggest from that which exists at present here?—I would not suggest so much a difference in form, but if we are allowed to develop our administration on our own lines we should not be under the necessity of having recourse to the Government of India for everything we wish to do, and run the risk of being vetoed by them.

11167. What you wish is to do something in Burma which is essentially different from that which would be done in the rest of India?—Yes.

11168. What particular department do you wish to have freedom in to do what you like and what would you do with that freedom when you had it; would you change, for instance, the system of education?—No, I would not change that.

11169. Would you build your railways in a different way?—Not in a different way but we should like to have more of them.

11170. That would depend on other considerations—the difficulty or ease of raising money—than the control of the Government of India?—Yes.

11171. Then would you do anything different in the way of irrigation?—No.

11172. Would you assess your land on a different system?—I believe the system is different in Burma.

11173. You would not so much develop along other lines than those which exist now, but you would like to see Burma freer to act upon existing lines of administration?—Yes.

11174. You say that it would be desirable to create new appointments and to enhance salaries; would that meet with general acceptance in the country?—Yes.

11175. It would meet with the acceptance of the people who were created officials, and people whose salaries were enhanced, but would it meet with approbation outside; would the people who had to pay like it?—I am not quite sure; the present revenues of Burma would justify the enhancement of salaries and the creation of new appointments if we had the spending of the money.

11176. Have you ever been brought into contact with the local officers?—Yes, very much indeed.

11177. With what particular class of officers?—From Deputy Commissioners downwards to Sub-Divisional Officers and myooks.

11178. Are the myooks insufficiently paid?—Yes.

11179. Are they a good class of people?—Mostly, they are a good class now-a-days. They have improved lately.

11180. What has led to that improvement?—Higher education for one thing, and greater care in selection of the men appointed without examination.

11181. Therefore it is easy at the present rates of pay to get a good class of people?—It is easy for this reason, that Burmans look upon Government service as something really very good, and they would rather have that than do anything else.

11182. Your point is that it is not reasonable on the part of the Government to make use of that national feeling?—It is reasonable, but I would ask for an enhancement of salaries in order to still further attract a better class of men. Lately, men of good education have been branching out into professions—the Bar, medicine, and engineering; there are a large number of students now in England who are studying for the profession, and if these men were in Government Service, it would be much improved.

11183. What is the pay of the myook?—I think it goes from Rs. 170 to Rs. 260. They are also entitled to pensions.

11184. Security of position and pensions are sufficient attractions in themselves?—They are considerable attractions, but Rs. 170 or Rs. 200 for a man to keep up his position in his township with his wife and family, and the education of his children, is rather insufficient.

11185. From your knowledge of Deputy Commissioners and these myooks and other officers, do you think that they might be entrusted with somewhat greater powers than they have at present?—Yes.

11186. In what particular direction?—In general administration; they might have wider discretion than they have now.

11187. Let us take the myooks in particular. Are not their duties principally revenue duties?—Yes.

11188. Are they actually responsible for the field-to-field irrigation?—No.

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11189. Would they be capable of using that power?—I think they would be.

11190. Is there much dispute about the distribution of water?—No.

11191. Is there plenty of water?—There is plenty of water in Burma.

11192. Do you find that these *myooks* are much overworked with clerical labour?—Yes.

11193. And you think that that might be reduced, and that they might be set free for other duties?—Yes.

11194. You are not in favour of Administrative Councils, but you would like to see Advisory Councils?—Advisory Councils for the District Officers.

11195. You think it would be possible to get from the localities men of sufficiently good position to helpfully advise a Commissioner?—Yes.

11196. What class of men would they be?—Mostly from the professions—the Bar and medicine, and from among the wealthy land-owners and traders.

11197. Are there always sufficient of these four classes, in all the districts in Burma to provide an Advisory body?—Yes, at least in Lower Burma, there are quite sufficient.

11198. Perhaps you are talking entirely about Lower Burma?—Chiefly of Lower Burma.

11199. You would not like to assert that of Upper Burma?—No.

11200. Is there a considerable difference between the conditions of life in Upper and Lower Burma?—Only that Upper Burmans are poorer than Lower Burmans; there is no other difference, I think. They are less advanced.

11201. Less capable perhaps of taking upon themselves the duties of municipalities and so forth?—Yes.

11202. With regard to headmen; have you been brought into contact with the headmen of villages?—Yes, very often.

11203. Are they a fairly good class of men?—Not latterly.

11204. Is their authority weakened, or have they themselves become a worse class of men?—Their jurisdictions have been reduced, and their emoluments are less now than they used to be in former days; therefore the best men are not anxious to become headmen.

11205. When were their emoluments reduced?—It has been a gradual process within the last ten years.

11206. What do they get now?—They get a commission on the revenue they collect.

11207. Is it a good system to give a commission on the revenue collected?—Yes.

11208. It is a more satisfactory system than paying a man a fixed salary?—When he draws a commission it is to his interest to collect the revenue as soon as possible.

11209. It does not make him think that the first thing he must get in is revenue, never mind how much he grinds the particular cultivator?—I do not think he grinds the cultivator very much because the cultivator has always got the *myook's* court to resort to whenever the headman goes beyond his jurisdiction.

11210. How were the headmen paid in the old days?—By commission always. That was the custom of the country.

11211. (Mr. Meyer.) You say that Burma should be allowed to retain its surplus revenue or at least the greater portion of it, and to carry out its own fiscal legislation. What do you mean by the "surplus revenue"?—The money we have to send over to India every year—the surplus of our income over expenditure.

11212. That is to say, the difference between the amount raised in the province and the amount allowed by the settlement to the provincial Government?—Yes.

11213. Are you aware that the money goes to the upkeep of the Indian army and the Post Office and Telegraph and other Imperial Departments?—I believe there are other imperial dues which are separately collected.

11214. You mean Customs or Salt?—Yes.

11215. You think that those would suffice to support the army?—They would not suffice exactly.

11216. Have you ever studied the figures?—I did study them some time ago; I could not quote them at the moment.

11217. (What you mean by carrying out its own fiscal legislation is imposing taxation?—Imposing taxes, for instance the salt tax.

11218. Would you propose that that should be made over to the Local Government?—Yes. The Local Government should impose its own taxes, or alter them, or raise loans.

11219. And not pay for the army?—There should be a fixed contribution. It need not be fixed every year; it would be fixed subject to revision at intervals after the lapse of so many years.

11220. Would you apply the same system to other Indian provinces or only to Burma?—Only to Burma. Burma is just now a rising country; it is a new province; it wants great development, and we require much more money than we have at present to develop it.

11221. And therefore you are to pay less to the Imperial Government than other provinces?—Yes.

11222. Might not the Central Provinces say exactly the same thing?—They might, but Burma is quite on a different footing altogether.

11223. And at the same time, although you desire this free hand to keep for yourselves the revenue raised in the province, to remit or increase taxation, and to make loans, you consider that every appeal now made from the Local Government to the Government of India in matters of administrative detail or affecting particular officers of Government should be maintained. Is that consistent with the other policy of giving the Local Government powers of taxation and loan and so forth?—Yes.

11224. You can trust them with the one but not with the other?—It is not entirely a question of trust; the rights of appeal are not exercised very frequently; it is only in very rare and isolated instances that appeals go up to the Government of India.

11225. Suppose that they were exercised frequently; would that affect your position?—I would stop appeals merely on questions of revenue, but as to general administration, for instance, when there is administrative action by the Local Government with regard to religious lands, or religious buildings, or public lands, I think there ought to be appeals.

11226. Do you mean grants of land to a religious body, or taking away land from a religious body?—Taking away land.

11227. And when the Local Government established a municipality or disestablished a municipality, would you maintain the right of appeal?—Yes.

11228. You say the Local Government is to remit or enhance taxes; are there to be appeals there?—Yes, if there are sufficient grounds for appeal; if the Local Government thought it was right that there should be an appeal a second decision ought to be given.

11229. If the Local Government dismisses a *myook*, would you allow the *myook* to appeal to the Government of India?—Not in all cases; it depends upon the reason why the *myook* was dismissed. If he had been found guilty in a criminal prosecution, then I would not give him the right of appeal at all, but if it were purely a departmental matter resulting in his dismissal, I should keep the present rights of appeal.

11230. No matter how many appeals there may be, in the case of a clerk for instance?—Not in the case of clerks.

11231. Do you wish to restrict the right of appeal at all?—I am not aware that the clerks have any right of appeal to the Government of India now.

11232. It is the general rule of the Civil Procedure Code to debar a second appeal on questions of fact; would you apply that to administrative and personal matters?—Yes, I should.

11233. You are in favour of an Advisory Council of the sort you have described for a Deputy Commissioner, but not for a Commissioner. What is the difference?—The divisions are very large; the geographical limits of a district in charge of a Deputy Commissioner are very much smaller; the Deputy Commissioner would consequently be more in touch with the people than the Commissioner would.

11234. If the Commissioner is naturally more out of touch with the people, does he not want outside advice more, and not less, than the Deputy Commissioner?—I am not in favour of giving Councils to Commissioners.

11235. Would the members of the Deputy Commissioner's Advisory Council be nominated under your plan?—Yes, by the Local Government on the recommendation of the Commissioner.

11236. And they would hold office for how long?—They might be like Honorary Magistrates, changed every two years or re-appointed.

11237. With reference to village Councils, you speak of roads and bridges as matters which the village Council might undertake; is a village Council equal to the construction of a bridge?—Country bridges—mere wooden bridges.

11238. In the same way with roads?—Yes. In the olden days these roads and bridges were works of merit with the villagers would combine to do themselves.

11239. Do not the villagers desire to earn merit now?—They would like to earn merit, but they have not the power to do so. They build pagodas, but not roads and bridges; they know that the Public Works Department have responsibility in the matter, and they keep out of the way.

11240. Suppose the Public Works Department ceased to give any money for local roads, would the inhabitants of the village try and earn merit by making them?—In their own interests they would have to do it, for instance for cart traffic to carry paddy and other produce.

11241. It would be merit and utility combined?—Yes.

11242. You spoke of the reduction in the size of the village officer's jurisdiction; do you remember anything of the old *thugyi*?—He was called the *tak thugyi*—the circle *thugyi*; his jurisdiction was very much larger than it is now. There were groups of villages under him.

11243. We were told yesterday that he was gradually being abolished; is that a good thing from your experience of the country?—No, I do not think it is.

11244. Was it a good thing to have a man between the *myook* and the village officer?—Yes. For one thing there was less work in those days upon a single man, and the responsibility was divided; the circle for which he was made responsible for the taxes was smaller, and the village headman was made responsible for police and other matters.

11245. The headman did not collect taxes in those days?—No. The circle *thugyi* did it all.

11246. Would you go back to that system?—No, I would suggest experiments on the lines I have proposed.

11247. Apart from revenue, might it not be advisable to have an intermediary officer who would have groups of villages in his charge and be able to inspect more thoroughly than the *myook*

can do, or can the *myook* do everything that is required in the way of inspection?—If the *myook's* present office work was reduced he would have more time to go round the villages.

11248. (Sir Steyning Edgerley.) What was the "recent legislation" to which you refer with regard to village communities?—The Burma Village Act of this year.

11249. You think on the whole that that is a good Act?—Yes.

11250. In the villages there used to be the village headman and there used to be people who helped him called village elders?—I am not aware of that. I have heard of village elders helping the headman only in an informal sort of way.

11251. Is it not an old indigenous custom of the country?—Not to my knowledge, in Lower Burma certainly.

11252. Could anything of the sort be created usefully?—Yes, a sort of rural Council if they were only given the responsibility.

11253. But there is nothing indigenous of that sort to preserve?—No.

11254. (Sir Frederic Lely.) Have you ever lived in a village?—Not for very long periods. I know generally about village life.

11255. What do you call the village accountant—the man who keeps the village books?—We have only one official, the village headman, the *thugyi*. He is an educated man—he can read and write in Burmese. He is able to keep the village books with his own hand.

11256. He is hereditary is he not?—In some cases that is so.

11257. Is the Government always able to obtain a man in the village able to keep the village books?—Yes, because the standard of education in this province is fairly high.

11258. He has no land?—Every *thugyi*, every headman, is given a piece of land by the Government; it is called the *thugyi's* land, and he cultivates it, and that is part of his emoluments. He gets that as well as his commission.

11259. Is he well enough paid considering the duties he has to perform?—No, not at the present day. His emoluments are not sufficient to secure efficient service.

11260. In a Burmese village is there any class that would be excluded from the village school? Any class like the *pariahs* in Madras?—No.

11261. Is this village authority that you suggest to be elected?—Yes, by votes of the whole village.

11262. How many would you have on the Board?—It depends on the size of the village; anything from 10 to 20.

11263. Has this headman that you speak of got civil powers?—Some have been given powers specially by the Government to try cases up to Rs. 20.

11264. Do you know anything of their work professionally, as to whether it is well done?—No, I do not; there are very few appeals from them.

11265. (Mr. Dutt.) Are these headmen men of real influence in their villages?—Not nowadays; they used to be in olden days.

11266. What is the reason of their having lost their influence to some extent?—They are not so wealthy as they used to be; that is one reason why the people do not look up to them so much as they used to.

11267. Have they also power in criminal cases?—Yes, they can fine in petty criminal cases.

11268. Would you recommend the extension of civil and criminal power to all these headmen in order to increase their influence in the villages?—Not indiscriminately, only on the report of the Deputy Commissioner that the man was really worthy of it.

11269. Then you also speak of small rural Councils, do you propose that they should be elected at the same time as the headman is elected?—Not necessarily.

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11270. Would you have them work with the headman in many village matters?—Yes, I suggest them, so as to assist the village headman.

11271. You think that would be more popular than the present institution of a single village headman for each village?—Yes.

11272. You suggest the creation of an Advisory Council for each District Officer, and you have also mentioned a large number of matters in which they could be profitably consulted. Would you like the members to appear before the District Officer and hold a conversation, or would you like the District Officer to send his questions to the Advisory Council and to obtain its written answer?—I should like them to meet together at stated times.

11278. Then would their opinion be taken by votes, as usual?—Yes.

MAUNG PO THA was called and examined (through an interpreter).

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11280. (Chairman.) What is your occupation?—I am a broker. I am a native of Rangoon, and have lived here always.

11281. Do you know the districts outside Rangoon at all; do you go into the country?—I know a little about them.

11282. Do you think that in a town like Mandalay, or Bassein, or some of the larger towns in Burma, it would be possible to find Burmese merchants, or traders, or landed proprietors, doctors, or barristers, who would, if there were District Boards or municipalities, be competent to take part in such bodies, or would you be in favour of their so taking part?—It is possible in large towns like Mandalay or Bassein to obtain men who would sit on the District Boards or municipalities.

11283. Would it be possible in the rural districts to find such men?—It is possible to obtain such men at district headquarters where there are Deputy Commissioners.

11284. Who would be the class of men that you are thinking of?—The tradespeople, for instance.

11285. Would they be Indians or Burmans, or would they be Burmese-Muhammadans or what class of people?—It would be possible to get them from classes such as Muhammadans, who generally earn their living as advocates, and from Burmans

11274. You think that if there was such an Advisory Board in every district, the District Officer would be more in touch with the lives of the people than he generally is at present?—Yes.

11275. (Mr. Hichens.) Are the village Councils that you suggest going to regulate to some extent sanitation and education?—Yes.

11276. How are they going to get the money to pay for them?—They would have to get grants from the Government.

11277. You would not suggest that they should have a special tax raised there?—No.

11278. You think that that would make them so unpopular that it would destroy any influence that they might have?—Yes.

11279. You think that they might have some of the local cases?—Yes.

(The witness withdrew.)

and from Europeans, who reside in places where there are Deputy Commissioners.

11286. (Mr. Dutt.) Have you lived in villages for any length of time?—I have been out to villages, although I have never lived in them.

11287. Is the village headman a man of some influence now?—Do the village people generally respect him?—Yes.

11288. When they are in difficulties do they come to him for advice?—They resort to the headman only in cases of a simple nature; but when they are faced with any serious difficulty they generally go to advocates for advice.

11289. Has the headman sufficient influence to settle their disputes—not trying cases under the law, but simply calling them together and settling cases?—Yes.

11290. If we created little village Councils—six or ten men from the village—to help the village headman, would that be an improvement?—I think it would be advisable. If a man is influential and the others assist him, affairs will run smoothly; if all the members of the Advisory Council have the same influence they will clash with each other.

(The witness withdrew.)

Mr. H. G. A. LEVISON, I.C.S., was called and examined.

Mr. H. G. A.
Levison.
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11291. (Chairman.) You are now Deputy Commissioner for the Rangoon Town district?—Yes. I have been a great part of my service on the Chinese and Siamese frontiers. I was Deputy Commissioner at Bhamo and Ma-ubin.

11292. What is the size of the district of Bhamo?—I should think about 80 miles by 100.

11293. How long were you Deputy Commissioner?—Three years.

11294. During that time had you ample leisure to get round the whole of the district and to get to know the people well?—Yes.

11295. You were not sent back to the same district?—No.

11296. So that to that extent the whole of the knowledge which you gained of the district has been lost since?—That must be so.

11297. After you went away from Bhamo, you were sent to Ma-ubin, which is in the delta? There you found a different class of people altogether?—Entirely.

11298. Is it beneficial to the Service that a man should be moved from the north to the south of the province?—I cannot say; I can only say that my special knowledge of one part of the country and its people was of no use to me in the other place.

11299. You came amongst a new and strange people?—Comparatively strange; they are Burmese, of course.

11300. Are the conditions of life the same in the delta as they are in the north?—They are and they are not; the people are more well-to-do in the delta than they are up north.

11301. Is the method of cultivation the same?—No.

11302. Is the manner of assessing the land revenue the same?—No.

11303. Therefore it was a distinct loss to the Government of efficiency by your transfer from a northern to an extreme southern district?—Yes, but not without corresponding gain, in a way, in my personal efficiency; at the present moment, having had a certain knowledge of a delta district, a Lower Burma district, I am of course a more efficient person for any appointment which they may subsequently give me.

11304. Briefly, what are your principal duties as Deputy Commissioner?—The general superintendence of magisterial work; general superintendence of revenue work; in a word, to keep the various lines together in my own hands, and to see that everybody worked up to the collar.

11305. Are there any agricultural loans in this province?—Yes, on a small scale.

11306. Do you as Deputy Commissioner have to deal with them?—Yes, over a certain amount; I forget the amount exactly.

11307. Who does them under that amount?—The township officer. The Sub-Divisional Officer is in between.

11308. Is the Sub-Divisional Officer an Assistant Commissioner?—Yes, or Extra Assistant Commissioner.

11309. Have you for all reasonable purposes freedom in dealing with these loans? When a cultivator comes to you and says that he wants a loan within the limits that you have mentioned, if you are satisfied of the genuineness of the claim, can you hand him the cash?—Yes.

11310. Then and there?—If I have it; I should not have it if I was on tour, but I could get it up in time for him.

11311. In the course of 48 hours?—Yes.

11312. You have all the power which could reasonably be entrusted to your hands?—In the matter of loans, yes.

11313. Are the accounts in connection with these loan transactions complicated in any way; could they be simplified?—No, I do not think so.

11314. You are familiar with both the wet and dry system of cultivation?—Yes.

11315. What is the difference between the assessment for land revenue in Upper and Lower Burma?—The settled land assessment is based on the area and the classification of the soil as evidenced by the land settlement; whereas in the unsettled areas, which are mostly in Upper Burma, it is an annual assessment on the crop only.

11316. You have full powers to collect, or not to collect, revenue as you think fit upon this non-settled land?—I will put it in this way; I have very liberal powers of remission of assessments.

11317. Upon dry crops?—Yes.

11318. And you have not found, or your Commissioner has not found, that to be detrimental to the general revenue of the division?—I do not think so.

11319. Do you tour throughout your district?—Yes.

11320. Do you publish beforehand the programme of your tour?—Not necessarily; perhaps you would publish a tour in Upper Burma, when you went out for six weeks or a couple of months, but not in Lower Burma, where one goes for perhaps a week or ten days, or something of that sort.

11321. If you did publish the programme it would enable the people to get to you more easily?—I think not; there is nothing to prevent my publishing it if I want to.

11322. But you think the districts are sufficiently small in size for the people to know where you are likely to be?—Yes.

11323. Could the powers with which you are entrusted as a Deputy Commissioner be profitably enlarged?—No, I make no such suggestions.

11324. You think that your powers are quite as large as they ought to be?—Yes, generally speaking.

11325. Have you a great deal of correspondence?—Yes, a good deal of miscellaneous correspondence.

11326. What is that caused by chiefly?—The fact that one is so to speak the pivot of the whole district for all departments of every kind, whether it is educational, or revenue, or anything else.

11327. Could any of these references which are made by yourself be for all practical purposes decided either by your Assistant Commissioner or your Extra Assistant Commissioner or by your myook?—Not generally speaking, but, there might possibly be an advantage in increasing the powers of remission of land revenue by township officers and Sub-Divisional Officers. At present they are not empowered to remit revenue at all. I think if safe-guards could be devised, it might be possible to delegate to them the powers of remission of revenue.

11328. Up to what extent?—I should not like to say without further consideration. It might possibly be necessary to limit them to a certain amount of money in a particular area within a *kuin*, which is a certain area for revenue purposes.

11329. A certain amount of your correspondence consists, not so much of correspondence from subordinate officers coming to you, as from you going to superior officers?—Yes.

11330. Are there any points which you have to send up to these superior officers which you could reasonably settle?—I cannot call to mind any general class of questions of that nature. The only thing I recollect at present is the delimitation of grazing grounds. It was laid down in a circular that we had to use wooden posts, and I had to report for sanction in order to put stone, instead of wooden, posts, because the cost was rather more; I do not say that that is at all typical, but I was rather worried about that, because it meant delay.

11331. District funds are now spent entirely upon the authority of, and by, the Deputy Commissioner?—Yes.

11332. Would it be advisable in Burma to get together a Council, either elected or nominated from your district, to assist you and advise you in using these funds for the benefit of the district?—It would be of no use from the administrative point of view; I do not suppose the funds would be any better spent; but it would be very likely of use from the educational point of view; it would educate your members to think for themselves.

11333. Would there be any difficulty in your two districts in getting suitable men together?—I do not think so.

11334. How many could you get, ten or fifteen or half-a-dozen?—I should start with half-a-dozen.

11335. You think you could get in both those Districts half-a-dozen people fit to form a Local Board?—I should not like to say in Bhamo, because the majority of the people there are of the Hill tribe of Kachins, and so on, but in Ma-ubin I should say yes.

11336. Would you go any lower; would you have anything which would correspond to the *taluk* Board in Madras? Do you think that in the township areas it would be possible to get such Councils?—Not at present, because such a Council would be presided over by the township officer, who is usually a junior Burmese officer, and he would not have the influence to do it, or to make any use of it, or to teach it.

11337. Are your relations with the forest officer satisfactory?—Yes.

11338. Are his power and jurisdiction large enough?—Yes; of course I am not intimately acquainted with the details of his work.

11339. Does he have to send many references to you?—No.

11340. With regard to the District Superintendent of Police, are you satisfied altogether with his relations to you?—Yes.

11341. You have all the control over the police that you want?—Yes.

11342. You do not interfere in any way with the internal economy of the force?—No.

11343. Are your relations also satisfactory with the Public Works Engineer?—Yes.

11344. Are you satisfied with the class of headmen that you get in the villages?—Not altogether; there is a good deal of difficulty now in obtaining thoroughly satisfactory headmen.

11345. Is that because the pay is too small or because the other attractions are not sufficient?—The latter, to this extent: the emoluments are not sufficient to live upon, whereas the tendency of late years has been to increase the various miscellaneous duties of the headman, and thereby to prevent him carrying on his own means of livelihood.

11346. It is the jurisdiction, and not the power, that has been increased of recent years according to what the last witness told us?—I think he was

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alluding to the old system, by which there were circle headmen, who had charge of perhaps 15 or 20 or more villages; that system is being gradually superseded now.

11347. What is the remedy for the present imperfection of headmen?—They are paid a commission on the revenue collected; I suggested increasing those rates, some time ago.

11348. In Burma the practice of paying by commission on revenue is of old time, and is generally acceptable to the people?—Yes.

11349. But the present rate brings in an income so small as to be unsatisfactory, and perhaps makes them corrupt?—I should not like to say that they are not corrupt, but I do not think that there is any general or serious corruption.

11350. Have you any power of posting your Sub-Divisional Officers?—No.

11351. Is that a power which might be reasonably entrusted to you?—As far as my being entrusted, I would say yes; but there are a great many considerations. I mean, for instance, in Moulmein I had four township officers and two Sub-Divisional Officers; of course that gave me very little choice. If I had wanted to move any township officer to any township the Commissioner would have seen his way to arranging it.

11352. Can he sanction it finally?—I fancy he can; anyhow, a notification has to be sent to Government.

* 11353. Might that be reasonably entrusted to you?—No, it would not be much use; the Commissioner has a larger number of township officers whom he can transfer from place to place.

11354. (Sir Frederic Lely.) Might the number of reports and returns be reduced with advantage?—It is a question I have never looked at from that point of view.

11355. Have you never felt the burden of them?—Certainly I have.

11356. Might a revision possibly result in some diminution?—Possibly, but I should not like to give any definite instances.

11357. Have your *myooks* magisterial powers?—Yes; some first class, some second.

11358. Have the second class men power to commit to Sessions?—I am afraid I forget; all my *myooks* here are First Class Magistrates. All the township officers or *myooks* have not power to commit; a *myook* is, so to speak, a grade rather than an appointment.

11359. He is in charge of a township?—Yes; sometimes in charge of a sub-division also.

11360. How much pay does he get?—Rs. 100 or Rs. 250.

11361. Do you think that, for the work he has to do in the occasional exercise of first class powers, his pay is sufficient to command the right stamp of men?—I think so.

11362. What magisterial work has the Sub-Divisional Officer to do when his *myooks* are First Class Magistrates?—He does revisionary work, and cases which are triable by a Sub-Divisional Magistrate and not by a First Class Magistrate.

11363. Has your average Sub-Divisional Magistrate a fair number of magisterial cases to try?—Not a very large number; a fair number.

11364. Is it not the fact that when he goes on tour, especially if he has no programme arranged beforehand, the people who have to follow him for magisterial cases are much inconvenienced?—Not for magisterial cases.

11365. Suppose he has a case with a dozen witnesses, do they know where to find him, to begin with?—Yes; he would always fix a day and a place for hearing.

11366. If he has not finished a case when the time comes for him to change camp, they have to follow him?—He would probably arrange to finish the case before he changed camp.

11367. As a matter of fact do people often feel inconvenience through having to follow a First Class Magistrate when he is on tour?—No, I am not aware of that.

11368. You do not think that a tour programme is necessary?—No.

11369. Does the *myook* travel much?—Yes, he travels a good deal.

11370. If he has a magisterial case, does he usually stay at headquarters?—At a township with a great deal of work, in all probability there would be a township judge and a township officer, and they would both be magistrates. A township judge would always remain at headquarters and take magisterial work whilst the township officer was on tour and doing revenue work.

11371. You say you keep in your hands the strings of the administration of the whole district. Take such a matter as excise; have you got that in your hands?—Yes.

11372. Do you give orders to the excise officers?—Yes.

11373. The liquor revenue is not very important in Burma?—No, not important from the revenue point of view.

11374. Still, there is an excise staff in every district?—Yes.

11375. Are they directly under the orders of the Collector?—Yes.

11376. There is also the Excise Commissioner?—What are your relations with him; are you a collateral authority with him or are you subordinate to him?—I should describe it as subordinate to him.

11377. If any serious malfeasance occurred in the Excise Department would you consider yourself responsible for it?—Yes, in my district.

11378. What would you do if you found something going very wrong; would you write to the Excise Commissioner?—I think I should write to the Commissioner.

11379. Not to the Excise Commissioner?—No; I should write to the Commissioner and he would write to the Excise Commissioner if necessary.

11380. Suppose the Excise Commissioner would not take any steps to remove your objection, what would you do?—I am afraid I cannot answer unless you give me concrete instances.

11381. Then it seems to me you do not have much direct power in excise matters; in any important case you could not give an order of your own authority?—I cannot recollect the limits within which I could give an order.

11382. Have you any direct responsibility in the matter of education in your district?—No direct responsibility.

11383. Who has the responsibility for English education?—The Inspector of Schools.

11384. Does he come round to the district every year?—Yes.

11385. And if anything was going very wrong in the matter of education, would you consider yourself in any way responsible for it?—I should consider myself responsible for anything that was going on in any way in the district, but not directly responsible for so much of it as concerned the Educational Department.

11386. Responsibility without authority is an anomaly. In the matter of education, if you found anything going wrong, what would you do with a view to meeting your responsibility?—I should write to the Inspector of Schools; I should only feel myself responsible to let him know that something wrong was going on.

11387. And once you had let him know would you consider yourself *functus officio*?—Yes; at the same time, if I thought that it was due to some matter of principle, I should represent the subject through the Commissioner to the Director of Public Instruction.

11388. In that case again, suppose your advice was ignored, would you do nothing?—Yes, I suppose I should do nothing.

11389. You are not quite clear what you would do?—I am not quite clear what I would do. In most cases the English school is also a municipal school, and as President of the municipality I should have direct interest in the welfare of the school, and could take a certain amount of action at once.

11390. Then generally in education, salt, police, medical work, and so on you take a general interest in them, but you have no defined power of interference in case you think things are going wrong?—That is so.

11391. As to the headman of the village, is his authority declining?—No; his authority is not what the old circle man's authority was, but I do not think the authority of the village headman, *quid* village headman, is declining.

11392. Upon what would you say generally his authority is based; is it based on his legal powers, or is it mainly on his moral position and influence as the chief man in the village?—Chiefly his moral influence, but at the same time they are always very glad when they have definite legal powers as we have given them from time to time.

11393. But his influence in the village is chiefly based on his family and position, and on his personal character to some extent also?—It is the other way, I think—that we should select a man of family and position and character to give the duties of headman to.

11394. Is it not the fact that influence of that sort under our régime tends to decrease?—I suppose so.

11395. Then, it would be well to establish the position of the village headman more by legal means now, rather than to wait until his moral authority has entirely gone and then try to resuscitate it?—I think the present tendency of our system of appointments is to establish his influence on legal grounds rather than on personal grounds.

11396. You do not think any more could be done?—No, nothing more I think can be done at present.

11397. You advocate a village Council of elders to assist the headman?—There is always an informal Council.

11398. Would you formalize that?—No.

11399. You would not do anything in that direction?—No, not at present.

11400. Has the village headman any power now to raise money in any way for village purposes, say, for making or for cleaning a well?—He has no power to do so, but he would very frequently be the trustee if they had a private subscription of their own for their monasteries and so on.

11401. Is it customary in Burma for them to have private subscriptions?—Only for religious purposes.

11402. Could that not possibly be developed if you had a rural Council; would that not be much better than taxation, if it could be developed?—I do not think there are many purposes applying to a village for which a subscription could be required.

11403. (Mr. Dutt.) When the Settlement Officer is making his assessment is he in consultation with the Deputy Commissioner, or is the Deputy Commissioner kept informed of the rates that he is going to fix?—Not in the process of settlement, but before the settlement is actually brought into force there is a conference held between the Deputy Commissioner and the Settlement Officer, and I think always the Settlement Commissioner also.

11404. Would you have any objection to making that conference compulsory?—No, I should have no objection; I do not know whether it is compulsory or not.

11405. That conference is held before the proposals are sent up to Government for sanction?—Yes.

11406. Have the people any chance of knowing what are the rates fixed before they are finally sanctioned?—I should fancy that they know well enough, but there is no definite formal way of telling them.

11407. Would you object to there being a definite formal way of telling them before the rates are finally sanctioned?—No; I do not think it would do any good, but I do not think it would do any harm.

11408. Is each sub-division divided into a certain number of townships?—Yes.

11409. What would be the average number of townships in an average sub-division?—I should fancy either two or three.

11410. Would each township consist of a number of villages, say about 50 or 100 villages?—Yes.

11411. Each township you say has got a *myook* and a judge?—Most of the townships in Lower Burma have; they are both *myooks*, a township officer, and a township judge; they are both taken from the grade of *myook*, and appointed as such.

11412. One takes the civil cases and the other takes the criminal and revenue cases?—Yes.

11413. When the one who takes criminal and revenue cases is absent, are his cases generally taken by the other officer?—Yes; he is a magistrate, and as such a certain number of cases are sent to him for trial, and he will act for the township officer when the township officer is on tour.

11414. (Mr. Hichens.) As Deputy Commissioner you administer the District Cess?—Yes, it is called the District Fund.

11415. Does all the money belonging to the District Fund, collected in your district, go to you?—Yes. I prepare the budget, which the Commissioner sanctions. It does not go up to the Government.

11416. What objects do you spend the money upon, roads and education?—Yes; and a certain amount of miscellaneous buildings.

11417. Who carries out the work in regard to roads, for example?—Either the township officer or the Public Works Department, as is found convenient.

11418. Do you in your budget allot the money to each township?—No, not as a rule. The principle is that so much goes to roads and so much to education, specifying the works.

11419. How do you get a local opinion?—Not formally, but informally.

11420. Is it possible informally to get at it adequately?—Oh, yes.

11421. Was the Municipal Council of which you were President, elected or nominated?—Nominated only.

11422. Did they exercise any real influence in the preparation of the budget and in the discussion of schemes and so forth?—Yes; the preparation of the budget for instance would be in the hands of the Financial Sub-Committee, of which I was the Chairman for the time being, and we would discuss the various works and so on; I would frame it beforehand; there would be a certain amount of establishment expenditure and so on which would be necessary "as before"; then there would be recurring charges, and as to the balance we should consider what were the most necessary works.

11423. What other committees did they have?—There was a Bazaar Sub-Committee; I think that bazaars and roads went together. Then there was a Hospital Sub-Committee. There was a municipal hospital.

11424. Did the municipality find all the funds for the hospital?—Not all the upkeep; Government provided the Civil Surgeon and one Hospital Assistant I think; the balance had to be made up by the municipality.

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11425. Did the municipality have any control over education?—Yes, there was a municipal school there.

11426. Was that supported entirely out of municipal funds plus the fees charged by them to the people?—Yes, plus half the salaries given by Government. The Government paid half the salaries of the teachers, provided they were certificated teachers, and the balance was found either by fees from pupils or by the municipality.

11427. (Mr. Meyer.) You told us that there were four townships in an ordinary district; how many sub-divisions are there?—From two to three; I should think that four is the minimum of townships.

11428. Is there much magisterial work?—Yes.

11429. Your village headmen have certain powers?—Yes, some of them are granted certain powers.

11430. Does that stop much of the case work coming to magistrates?—No, not very much.

11431. Would it be possible to give the village headmen more powers and so relieve the magistrate from petty cases?—I do not think so—not more than they have at present.

11432. In your experience does the Burman come to the Courts more than he used to?—Yes, I think so; he is more ready to report cases to the police than he used to be—cases that formerly he would have settled himself or have got his village elders to settle for him.

11433. You said that a sub-division may be in charge of a *myook*; in that case he has got *myooks* under him in the township?—Yes, he would be a senior *myook*.

11434. Does the ordinary *myook* do civil work as well as magisterial work?—In Upper Burma, not in Lower Burma.

11435. Does the Deputy Commissioner have much civil and magisterial work in Upper Burma?—No, I should not say much; he has a certain amount of magisterial work. He has very little civil work, that is to say, in the out-districts. He is able to give the larger part of his time to revenue and administrative matters.

11436. In regard to your relations with the excise authorities; is there not a considerable opium preventive staff?—Yes.

11437. Are they under the Deputy Commissioner?—Yes, but somewhat on the same lines as the police; for domestic economy they would not be under the Deputy Commissioner.

11438. But so far as the public is concerned, they are under you?—Yes.

11439. The Excise Commissioner has been only lately appointed in this province?—Yes.

11440. That is why you are not aware of what would happen if you had to refer a question relating to excise; perhaps the lines have not yet been quite demarcated?—That is so.

11441. Do you apply the District Cess Fund at all to hospitals as well as to roads?—Yes.

11442. But not to schools in any way?—I think not.

11443. Are the main roads kept up from provincial funds?—Yes.

11444. Apart from budget control by the Commissioner, is the District Cess Fund subject to much control as to its allocation to particular works?—No, the control is in this way; works costing over Rs. 1,000, I think, have to go up to the Commissioner for sanction apart from the budget with reference to the estimates.

11445. That is what you might call the professional sanction?—Yes.

11446. You see the difference between administrative sanction as to whether the work is desirable or not, and professional sanction as to whether the estimates are in proper order; is it for both purposes, or for professional sanction merely, that they go to the Commissioner?—I presume for both purposes.

11447. Do you find much interference on his part with regard to District Cess work?—No.

11448. In the work you do in connection with the District Cess Fund are you about equally controlled by the Commissioner as in respect of your ordinary revenue work as Deputy Commissioner?—On the whole I should say rather less.

11449. You have no District Cess in Upper Burma?—We have District Funds in Upper Burma. We have no cess on the land. The receipts are obtained from markets and in other miscellaneous ways.

11450. Does a municipality give grants-in-aid to schools?—Yes.

11451. Has it to send up its proposals in that respect to the Educational Department, or has it got an absolutely free hand?—The Educational Department is always consulted, but I should say on the whole we have a fairly free hand.

11452. Would you consult the inspector of schools or some lower officer?—The inspector of schools.

11453. Would the inspector of schools be in a position, in case of a difference, to refer the matter to the Commissioner or to Government and to try to get the previous decision overruled?—I presume so, but I do not know.

11454. Then as regards sanitation, have you similar relations with the Sanitary Commissioner?—Yes, except that sanitation is chiefly confined to the towns, where it is carried out under the municipal authorities. The Civil Surgeon is always a member of the Committee, and is usually the Vice-President, and the Sanitary Commissioner would ordinarily only be consulted on large measures such as a drainage scheme for the town.

11455. Small matters—latrines and so forth—you and the Civil Surgeon would settle yourselves, without reference to him?—Yes.

11456. Have you any control over the Forest Department in your district?—Not in purely departmental work; in so far as it is revenue work, I have.

11457. On questions of grazing fees or taking up land for forests or anything of that sort?—Yes; as to taking up land for forests, the proposals would always go through me.

11458. And with regard to concessions for cutting small timber or grazing?—No, except with regard to the reservation of forests.

11459. The forest officer is not your assistant in the sense that the District Superintendent of Police is your assistant?—No, I think "colleague" is the word.

11460. You spoke about the transfer of township officers; are those officers frequently moved from one district to another?—As far as my personal experience goes, no.

11461. Suppose you thought that A was better fitted for township 1, whereas he happened to be in township 2, could you get him moved by writing to the Commissioner?—I think so.

11462. You are in favour of the reduction of township areas, that is, of an increase in the number of township officers?—Yes, gradually.

11463. Might not the same result be obtained by increasing the status of the *thugyi*; he is an intermediary, is he not?—I think some time ago it might have been obtained by developing the circle system, but I think it is too late now.

11464. You have nothing corresponding with the revenue inspector of Madras and other provinces—a man below the tahsildar, or *myook* as you call him here—who goes round and inspects the villages?—No; there is the revenue surveyor in connection with the Land Records Staff.

11465. But not in connection with the ordinary collection of revenue and accounts?—No, there is nothing of that kind.

11466. You have nothing in the shape of a deputy *myook*?—No.

11467. As regards the headman; he is not a full-time Government Officer?—No. He is supposed to be the biggest man in the village, or one of the

biggest men whom the Government select as the local representative.

11468. And the man is rather pleased generally with that position?—Yes.

11469. Has he means of his own apart from the remuneration he receives from Government?—Yes.

11470. Are you in favour of Advisory Councils for Deputy Commissioners?—No, not otherwise than the establishment of District Councils which I have suggested might be a useful educational measure; it appears to me that it is not of very great importance whether it is called an Advisory Council or a formally appointed Council.

11471. In any case, any Council you would have, whether for Local Fund matters managed from the District Cess, or for the administration of the district generally, would be a purely nominated body of limited numbers, which the Deputy Commissioner should consult, but whose advice he should not be bound to follow?—Yes.

11472. In regard to the work that the District Cess Fund entails, would it help you at all to have township Councils?—I do not think so.

11473. (Sir Steyning Edgerley.) Is the monastic system of education falling into disuse?—Yes. In order to obtain assistance to carry on schools, the schoolmaster is obliged to pass his pupils through certain examinations, and in order to do that he wants to obtain all the time of the boys that is available; the result is that they have less time for the monastic instruction.

11474. He would not get the grant under the monastic system?—He could, but the presiding monks have not altogether accepted the system; a considerable number of them have but not all, by any means.

11475. Do you consider it a great loss that that system is dying out?—Yes.

Mr. O. C. LEES was called and examined.

11484. (Chairman.) You are the Officiating Engineer and Joint Secretary to the Government in the Public Works Department?—Yes. Larger financial powers should be given to provincial Governments generally, and to the Government of Burma in particular. Many of the limitations and restrictive regulations were imposed in the first instance to prevent the creation of inconvenient precedents, and, in so far as such a safeguard is really necessary, the powers of Local Governments in the administration both of imperial and provincial revenues must continue to be subject to limitations. In directions, however, in which this consideration can be shown not to apply, and in which the sanction of the Government of India or of the Secretary of State is more or less of a formality, the observance of which throws extra work on the local administration, the restrictions might be removed with advantage. The enlargement of discretionary powers is especially desirable in the case of Burma, as the local conditions there are, speaking generally, widely dissimilar from those of the other Indian provinces. It should be assumed as a principle of general application that a provincial Government is fully competent to administer its own finances. Many of the rules, however, which fetter the free action of Local Governments would appear to have had their origin in distrust of the competence of those Governments. The greater the responsibility imposed upon a Government or upon an individual, the greater I conceive will be the care bestowed by that Government or individual to discharge that responsibility conscientiously.

In the matter of local allowances, travelling allowances and special allowances of all kinds, I am of opinion that Local Government should have much larger powers than they possess at present. I may mention as an instance of the inconvenience of the existing restrictions the case in which the Government of Bengal some years ago wished to give the Executive Engineer in charge of the first

11476. Can you suggest any measures by which it could be retained?—I think the introduction of compulsory religious and moral training might have that effect; of course that is raising a large question.

11477. If it is indigenous, and in consonance with the ideas of the people is it not rather a pity to lose it?—It is a very great pity to lose the religious and moral training. Under the former system all boys were in the monasteries for a very considerable length of time, during which they got what secular education they could, and they were also trained morally speaking.

11478. Has the matter been much discussed in the province; have they made any endeavour to keep the monastic system?—I gather that it is now being raised more definitely; quite lately it was raised by one of the inspectors of schools in Mandalay; so far as I know, it has been raised from time to time.

11479. Does not the Civil Surgeon go out into the district? How long would he be away from his hospital?—I should think from a week to a fortnight in a month. The Hospital Assistant remains in charge during his absence.

11480. What sort of qualification has the Hospital Assistant?—Some of them are exceedingly capable and very business-like.

11481. Do you think you pay too much for the Civil Surgeon's supervision outside, if you take him away for a week or a fortnight out of a month from the hospital?—I do not think it has any bad influence on the management of the hospital.

11482. You do not think it has a tendency to foster disbelief among the people in the efficacy of medical relief?—I think it has generally a good effect.

11483. You do not complain of the Medical Officer going on tour?—On the contrary, encourage it.

(The witness withdrew.)

Calcutta Division a fixed travelling allowance of Rs. 100 a month. This was a matter in which the Local Government was fully competent to decide what was required. A great deal of correspondence took place between the Government of Bengal and the Government of India, and it ended in the Supreme Government declining to sanction more than the Rs. 30, which the Local Government had represented to be quite inadequate. In all such matters the discretionary powers of the provincial Government should be absolutely unfettered.

Local Governments should be accorded larger discretionary powers in the matter of providing residences for officials and in fixing rents. The rules should in fact be framed for the assistance and guidance of the Lieutenant-Governor and the Departmental Officers, but should leave the Lieutenant-Governor free to sanction departures from the rules without reference to the Government of India.

Provincial Governments should have larger administrative powers in the matter of making appointments and promotions. Upper Subordinates of the Public Works Department should, for instance, be appointed by the Local Government. Also a Local Government should have greater voice, even if it cannot be granted absolute power, in determining the strength of the establishment of the Public Works Department, both in the gazetted and subordinate ranks.

In my opinion "precedent" occupies too important a position in the administration of the country. A measure which may be salutary and highly desirable in itself is not infrequently thrown out either because it is contrary to precedent or for fear that it may constitute a precedent, and considerations of revenue occasionally unduly dominate the counsels of the Financial Department of the Government of India.

The work of Directors and Inspectors-General is wholly good and they perform very useful functions. In the Public Works Department the

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Inspector-General of Irrigation performs invaluable service in so far as it goes, but his charge is so extended that provincial Public Works do not benefit as largely as they would if his inspections were more frequent. There should be at least two, and possibly three, Inspectors-General for the Public Works in India.

The Public Works Department in Burma is, in my opinion, under-offered. The province is young, but is growing rapidly and the staff is inadequate to supervise the operations of new works that are being carried out all over the province. The cadres of both the Engineer and Subordinate establishment should be increased, and in the long run these increases would result in economy of working. Under existing conditions there may be great waste of public money which can never be detected.

Seniority is given too much weight in the selection of Engineers for the higher administrative posts. The Government of India have laid down again and again that promotion is to be made by selection and not merely by seniority, but in practice neither the Government of India nor Local Governments give effect to these injunctions. If A and B are two officers, A being senior to B, the fact that B is distinctly, and admittedly, a better and more capable officer than A is never considered sufficient reason to justify his promotion before A. In practice B is promoted before A only if A has distinctly bad reports. Such a practice cannot be properly described as promotion by selection. If larger powers, and, therefore, greater responsibilities, are conferred upon Superintending Engineers, it will be absolutely necessary to pay less attention to seniority and more to merit in selecting officers for those posts.

11485. Are you subordinate to the Chief Engineer or co-equal with him?—Co-equal.

11486. Except that the Chief Engineer settles establishment questions?—Yes.

11487. The arrangement of the department is, Chief Engineer, Superintending Engineers, Executive and Assistant Engineers—Yes.

11488. The "Examiner" is an audit officer?—Yes.

11489. It is suggested that there might be some change in the organisation of the Provincial Service, and the engaging of temporary engineers and staff. Would that improve in any way your relations to other departments, or would it be merely a reformation in your own department?—It would not make any difference as regards our relations with other departments.

11490. Then it is suggested that the existing limit of Rs. 50,000 in the case of imperial works, up to which limit alone the provincial Government can give sanction, might be raised to a higher limit? When was this limit of Rs. 50,000 fixed?—I think since 1878.

11491. At that time was the value of the rupee very much higher than it is at present?—The purchasing power of the rupee has since gone down a good deal?—Yes.

11492. So that the effect of maintaining the present limit has been that you can now sanction works of a much less important character than you could when this limit of Rs. 50,000 was first fixed?—Yes.

11493. It has not been merely for the maintenance of limits, but from various other causes there has been an actual decrease in your sanctioning powers?—Yes.

11494. And that amongst other things would be a ground for an increase?—I think so.

11495. What would you fix the limit at in the case of provincial works; you can now sanction up to 10 lakhs?—I think about 15 lakhs would be a good limit to assign.

11496. That would cover all ordinary works?—I think so.

11497. Then it is suggested that full power might be given to write off all losses which arise; have you anything to tell us as to that?—In the case of small losses it is only waste of time to refer to

the Government of India on points on which the Local Government is quite able to form a correct judgment.

11498. How many references do you have to make to the Government of India in the course of the year?—Not very many.

11499. It is suggested that the Local Government should have full power to accept contracts for works which have been once sanctioned; have you anything to tell us about that?—Only that the contract goes up to the Government of India as a formality, and any sort of formality which does not serve a useful purpose might be done away with.

11500. Do the Government of India never question the contracts which are submitted to them?—I have never heard of such a case.

11501. You have served in the Secretariat of the Government of India?—Yes.

11502. Have you yourself when serving there ever questioned a contract?—No.

11503. What limit should be put upon buildings which have to be submitted to the Consulting Architect of the Government of India?—The Local Government should always consult the Government of India Architect in the case of any important building; I should allow the Local Government to decide what buildings were of sufficient importance to justify a reference to the Government of India Architect.

11504. Would you have any buildings submitted?—Yes, any buildings that the Local Government considered sufficiently important.

11505. Is there a rule which now requires you to send all these plans to the Consulting Architect?—Yes.

11506. You would put no limit to the cost?—No, because you might have a quite expensive barrack costing a great deal of money which you would not send up; on the other hand, you might have a building costing not half as much, say a church, about the design of which you might be very glad to have the Architect's opinion.

11507. Do you send very many now?—Not very many; we do send them occasionally. Since I have been here only two within the last two years—the Maymyo Church and the offices for the Deputy Inspector-General of Police.

11508. What about fixing the cost of officers' residences and Government offices?—The Local Government should have a free hand to fix the cost of residences of officers, if the cost is borne by provincial funds. At present the Local Government can only build houses under certain conditions which are prescribed by the Code rules. I would like the Local Government to have absolute discretion; although the rules, which have laid down the conditions under which buildings should be provided, should continue to guide them, if for any reason they cannot be fulfilled, the Local Government should be able to build a house without referring to the Government of India.

11509. At the present moment a house must be provided at such a cost that the rent shall not exceed 8 per cent. of the officer's salary. You want the Local Government to be free to put up a house for one of their servants, so long as the expenditure comes out of provincial funds, and that they should charge him what rent they think proper?—No; I would ordinarily keep the capital cost within the limit of 8 per cent.

11510. Then what do you want?—Suppose the Local Government wish to build a house for an officer in Rangoon, it cannot do it; it has to go up for permission.

11511. It has to go up for permission to build a house, however humble and however cheap?—Yes.

11512. The Local Government will have sufficient sense not to expend more money than it is obliged, and will not put up a palace for an Assistant Collector unnecessarily?—No; and also, it will be safeguarded by the rule that the rent which will be obtained from the building will ordinarily be

8½ per cent. on the capital, after paying for the cost of maintenance.

11513. Are there a great many of your buildings which you have put up for local officers and which you have subsequently found to be very expensive?—In some places we find that we cannot build on the 8 per cent. limit. Then the Government of India tell us we may build up to 12 per cent., but they also impose the condition that all the buildings in the province must return 3½ per cent. interest; that means to say that the tenants of the other houses have got to pay the difference between the 10 and the 12 per cent., as a tenant cannot be charged more than 10 per cent. of his salary.

11514. Is the whole cost of the houses lumped together, and is a man charged rent not only on his own house, but partly for some other person's house?—Yes.

11515. Is that satisfactory?—No, I think it is not.

11516. You think that the Local Government ought to have a free hand in this matter subject to the 8 per cent. limit?—Yes, but the Local Government should have discretionary power to exceed the 8 per cent. limit in special cases.

11517. You suggest that this lumping of the cost of residences ought not to continue?—Not that, but that a building that cannot be built for the 8 per cent. limit ought to be taken out of the category of buildings on which it is necessary to show a return of 3½ per cent. interest; Government should not expect to receive in every case the interest on their money plus the cost of maintenance.

11518. Inside your own department are you pretty free from the control of the Local Government; are you harassed by unnecessary control?—No, we are not. The Superintending Engineers might have rather more powers. I am not harassed at all.

11519. Have you a large amount of correspondence in your office?—Yes, with the Heads of Departments, Commissioners, and so on.

11520. Do you have to send a great portion of that on to the Lieutenant-Governor?—I send up a good deal to him as Secretary.

11521. Of the amount of correspondence which reaches you for decision, what proportion do you send on to the Lieutenant-Governor and what proportion do you decide yourself?—It is difficult to answer; I should say 25 per cent. goes up to the Lieutenant-Governor.

11522. Of that 25 per cent. are there a certain number of questions which you yourself could settle off-hand without further reference?—I should think there are some of them.

11523. What is the class of questions which you could settle yourself without reference?—It may be only a local rule, but in the case of administrative sanction the Lieutenant-Governor likes to see everything that is going to cost more than Rs. 5,000.

11524. Does that rule, wherever it originates, cause the consumption of unnecessary time?—I would not go so far as to say that, but one might have a little wider discretion. There are some cases which are not only determined by the limit of money. The Secretary could take up everything that was important, whether it was more or less in amount.

11525. Are most of these questions on points of policy or on points of detail?—They are most of them on points of policy, those that go up to the Lieutenant-Governor. Any proposition to do any work, or build any building, of which the roughly estimated cost is more than Rs. 5,000, has to go up to the Lieutenant-Governor himself.

11526. You think that some of that might be saved?—I think so.

11527. Could the 75 per cent. which represents the correspondence between you and the departments and subordinate officers be saved?—I have been trying to save a good deal of it by marking the whole file, so that there shall not be any

copies of letters necessary; the officer concerned simply looks at what you have written, gives the reply and sends the thing back.

11528. That is more or less a mechanical saving, but could any saving be made of the first reference to yourself by giving greater powers of sanction?—Yes, the Superintending Engineers, for instance, might have more powers.

11529. In what particulars would you suggest that they could be set free?—After a work has been administratively sanctioned, the Superintending Engineer has to send the detailed estimate of the project up to the Local Government for sanction if it exceeds Rs. 10,000; I think the limit might go up to Rs. 50,000.

11530. Would that cover most of the works that come up to you in the course of the year?—It would cover a very large portion of them.

11531. Is the experience of the Superintending Engineer sufficiently wide to enable him to assume those responsibilities?—If the Superintending Engineer is properly selected, he ought to be competent to do so.

11532. Is promotion by selection in the Public Works Department, or is it taken that seniority is the first and only requisite?—I do not know that it is the only requisite, but it is the principal one.

11533. If a man has come to the top of his class, and there is a place open, does he get it?—Yes. Selection, as far as my experience goes, only occurs in cases where the senior man has bad reports against his name.

11534. It goes on the principle of sometimes excluding a bad man, but very seldom selecting a good one?—Yes.

11535. And you do not consider that satisfactory?—Very often you do not get the good man at the top of the tree.

11536. Then with regard to the Executive Engineers, what is the limit you suggest?—I should suggest Rs. 5,000.

11537. Is it in respect of sanctioned plans that you want the extension to be given to the Superintending Engineer and to the Executive Engineer of power to sanction up to Rs. 50,000 and Rs. 5,000 respectively?—Yes, after administrative sanction has been given.

11538. You tell us that a great deal is made of precedent in this country?—That was the impression I formed when I was in India.

11539. Are not precedents very common in all countries?—Yes, it is only that I think it unduly influences the Government in certain cases.

11540. You think there is a tendency to say, "This has been done before, therefore it must be done again"?—There is too much attention paid to that. I think it sometimes dictates these rules and restrictions.

11541. What are your circles of administration; has a Superintending Engineer jurisdiction within a certain geographical area?—Yes, it is not fixed as a rule by the geographical area so much as by the divisions; he has so many divisions under his charge.

11542. He is supposed to be able to control, say, three Executive Engineers?—Yes, as a rule more, about four or five.

11543. The Superintending Engineer writes to you on matters of roads and buildings and to the Chief Engineer and the Secretary to Government in the case of irrigation?—Yes.

11544. Has the Superintending Engineer power to move the Executive Engineers about within his command?—No.

11545. Is that a delegation that might reasonably be made to him?—I do not think it would be a good thing.

11546. How many years' service has a Superintending Engineer?—About 19 years.

11547. Can he move about any of his subordinates?—Yes, he can move about his subordinates.

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Yes.

11549. Do you know whether there is any difference in this province as to the limit of sanction by either Superintending Engineers or Executive Engineers as compared with other provinces?—No; the limit assigned in the Code is Rs. 2,000 for the Superintending Engineers, with the permission of any Local Government to increase that limit up to Rs. 10,000 if it thinks fit.

11550. And the Local Government here has increased that limit?—Yes.

11551. So that you have all the powers here that the Local Government can possibly give you?—Yes.

11552. Do you pass those on, or does the Local Government delegate them direct?—I only pass them on as Secretary.

11553. Suppose that full power were given to the Chief Engineer in connection with subordinate establishments and accounts of clerical establishments, would he, having got the full control over the establishments, delegate unless he was compelled to do so; would he really delegate the powers transferred to him to his subordinates below him?—I do not think he would, any more than is done at present.

11554. Have you ever made representations to the provincial Government that it would be useful for your department if your subordinates had fuller powers than they have?—No.

11555. Did you ever, as a subordinate, suggest that to your superior?—Yes, very often.

11556. But you never received them?—No.

11557. Do you get representations now made to you?—I am not in a position to do that now, because I am not in charge of the Establishment Branch.

11558. I see that you, so far from deprecating the introduction of Inspectors-General, would like to have two, if not three, in India. Would not these three gentlemen clash with each other?—I would give them quite different branches—one would have purely irrigation, another would have buildings, and another Public Works.

11559. (Sir Steyning Ederley.) Do you consider that the Chief Engineer under a Local Government, if properly selected, has sufficient knowledge and experience to do without further inspection from above?—No, I think the great value of outside inspection is in order to introduce improvements that are made in other provinces. I saw in the case of the Buckingham canal in Madras that long after the Orissa Coast canal had been finished, the Buckingham canal was still struggling with problems that had been settled in Orissa, not many miles away.

11560. Does the Inspector-General for Irrigation, when he comes down and inspects a work, or when he is consulted, put up notes for the Government of India?—Yes.

11561. Might that lead to the Chief Engineer of the Local Government being overruled as to details, or even as to design?—Yes, that might be so.

11562. And you might get forced to take up lines and designs of work which you did not wish to take up at all?—That is quite conceivable.

11563. The Inspector-General, though he can get help and advice, cannot know all the provinces of India sufficiently well to impose such orders with authority?—No, I do not think that he would ever try to do so.

11564. So you would practically limit him to help and advice?—I think so.

11565. Do you think that he should go into matters other than those which are purely technical; such matters as the correctness of estimates of revenue and so on?—No, I think the details of a project are as a rule what he is wanted for. I do not think the matters you mention would fall within his province as a rule.

I should have thought that they would have gone to the Revenue Authorities.

11566. But at the present moment the Inspector-General of Irrigation, if he does not note to the Government of India upon a project, goes into all those things?—Yes, in irrigation works he would. I think that any outside opinion is always useful; it may be correct or not, but it is of great value.

11567. But suppose it comes down with authority?—I do not think that is good; I do not think he ought to be able to upset the local opinion upon a matter of that sort.

11568. You suggested that Executive Engineers should pass plans and estimates for approving works up to Rs. 5,000. Would you give that to all Executive Engineers?—No, I would only give it to personally selected Executive Engineers.

11569. If you got a really good grade of Executive Engineers who had been for years in the country it might be an inadequate amount?—Yes, but his access to the Superintending Engineer is so easy that it would not matter; you only want to cover the large number of small cases that occur.

11570. About the rent of Government buildings, is it your experience that official rents, that is to say rents of Public Works buildings, are relatively higher than the rents of buildings in the same station built by private persons?—In Burma they are very much lower; in Bengal they were often higher.

11571. Did you ever hear it made a grievance that the rents were much higher?—I did know one Executive Engineer who considered it was a grievance, at Bankipur; it was because in all the neighbouring districts rents were so very low.

11572. At Bankipur, could the officer who first occupied the Government bungalow have housed himself in that same place at less cost?—He said he could; I was not stationed there myself, but he used to complain. I think it was an isolated complaint; I do not think it is the rule.

11573. In Bengal, suppose you built a Collector's or a Judge's house, what does the rent come to?—The rent in Burma comes to about between 6 or 7 per cent. of the officer's pay.

11574. You do not think that excessive at all?—No, not at all.

11575. Are not all these restrictions not restrictions by the Government of India, but imposed by still higher authority?—I believe they are, some of them.

11576. (Mr. Meyer.) Mention has been made in various memoranda about the re-organisation of the Public Works Provincial Service; are you aware that that is now being taken up by the Government of India?—I knew that they had been considering it.

11577. Under those circumstances, naturally, you would not move in the matter until that has been decided by the Government of India in conjunction with the Secretary of State?—Yes.

11578. How far are these Upper Subordinate establishments appointed by the Government of India?—I believe that orders have come within the last few days which give the Local Government very much more power.

11579. What do you mean by the Upper Subordinates?—Anything above an overseer, supervisor, and sub-engineer. The pay ranges from Rs. 250 to Rs. 450.

11580. When you speak of these appointments being filled by the Government of India, you do not refer to the rule about the creation of a new appointment, but the actual filling of a post?—The actual filling of a post.

11581. Hitherto, has the Government of India filled all these posts in every province?—Yes, outside Madras and Bombay.

11582. By what class of men?—Men trained at the Government Engineering Colleges. There are

certain rules; the Local Government has to appoint one man a year from its own College.

11583. We have got a certain number of Engineering Colleges in India, the chief of them being Rurki. These turn out a certain number of qualified men in the year, and the Government of India distributes those among the provinces?—Yes.

11584. Does the Government of India interfere with promotions subsequently, or only first appointments?—Only first appointments.

11585. You can promote a man to first grade overseer or supervisor at your own discretion?—Yes.

11586. What is the nature of the orders which have lately been passed, to which you were referring?—The rules at present are that the Local Government cannot promote a lower subordinate, a sub-overseer, to fill a vacancy in the Upper Subordinate ranks.

11587. Do not the recent orders allow the Local Government to select their own men entirely, provided they give the first choice to College men; that is to say, you have the full power of appointment, only you must, so long as he is available, take a man who has got a College diploma?—I believe so.

11588. What you want is full power of appointment in these grades, subject only to the man having an engineering diploma?—Yes.

11589. Suppose you have not got a man with an engineering diploma and want to put one in, would you get the sanction of the Government of India as a special case, or would you act on your own authority?—I cannot conceive a case of our not being able to get a man with a diploma who was well qualified.

11590. You do not contemplate the case of a Local Government putting in men who are not properly qualified?—Certainly not.

11591. It has been suggested in His Honour's memorandum that the Local Government should also have its own engineering establishment with respect to Imperial Officers. At present you are not allowed to appoint men beyond the rank of Executive Engineers, the appointments of Superintending Engineers and Chief Engineers being made by the Government of India?—Yes.

11592. Are you in favour of giving the Local Government full power in relation to those officers?—No, I do not think I am. It is desirable that officers should go from one province to another in the higher grades; it is good for the province and good for the men. I do not know that any particular good would come from allowing a Local Government to promote its own men right up to the very top.

11593. Do you think that a man who has been trained up in Burma all his time, and was suddenly made Superintending Engineer in the Punjab, would be likely to be a success there, or vice versa?—The man who has been as a Superintending Engineer in Burma might do the same class of work in the Punjab, and might give the Punjab some very good, useful hints.

11594. As a scientific officer perhaps that is so, but are there not other matters, such as knowledge of the people, knowledge of the local revenue law and customs?—Well, in that way, of course, he would be at a disadvantage.

11595. But you are prepared to incur that disadvantage for the sake of circulation?—I do not mean to say that I would recommend circulation, but I would keep the power with the Government of India, so as to enable them if the case arose to transfer an officer.

11596. If the Local Government can appoint its own Commissioners of Divisions, why should it not appoint its own Superintending Engineers at any rate?—I do not think that there is very much against the proposal, but I regard it as an unnecessary change.

11597. You are in favour of increasing from 10 to 12½ lakhs, or something of that sort, the sum

within which a Local Government can sanction a project from provincial revenues?—Yes.

11598. You are aware that under the present rule any project of above 10 lakhs, or 12½ lakhs if it includes establishment charges, has not only to go to the Government of India, but to the Secretary of State?—Yes.

11599. Therefore it follows that the Secretary of State's control must also be relaxed?—Yes.

11600. With regard to writing off losses, what is the limit within which the provincial Government can write off losses?—I cannot remember exactly; it is very small.

11601. You are in favour of the provincial Government having full power to write off losses and analogously to write off advances to contractors which are irrecoverable?—Yes.

11602. Is it not the case that in certain provinces the Government of India share with the provincial Government the expenditure on certain irrigation works?—Yes, I was not referring to irrigation works at all.

11603. Suppose the Government of India share the expenditure and are affected by the writing off, would you give the same free hand to the provincial Government?—I think so. I think the Government of India can leave the Local Government to decide in a matter like that.

11604. You think that, as long as the provincial Government pays part at least, the Government of India can trust it?—I think even if it did not pay anything at all the Government of India could trust it.

11605. Is it not rather an elementary business principle that people cannot be trusted to be so careful with other people's money as with their own?—A man gives his agents as a rule very free powers.

11606. In what cases, roughly speaking, have you to go up to the Government of India for sanction of a contract?—Anything that would cost more than 10 lakhs for works alone.

11607. In such a case you have got to make a double reference practically; first, under the financial rule, secondly, you have to go up as to the sort of contract that is to be executed?—Yes, if the work is done under a large contract.

11608. Is the second reference necessary?—No.

11609. If the Public Works Department carry out the work themselves there is no need for the second reference, but if they do it by contract then you have to refer?—Yes.

11610. (Mr. Meyer.) The ground for the restriction, I suppose, was that the Public Works Department might be expected to do it themselves; or can you conceive any other reason for the restriction?—I think the Government of India considered that sometimes other people in other provinces might be affected by a large contract.

11611. That you might take off the contracting force from one province and drain it into another?—I might employ a contractor from Bengal, and the Government of India might think that they knew much more about that contractor than I should know in Burma.

11612. You mean about his antecedents and trustworthiness, and so forth?—Yes.

11613. It is suggested that power should also be given to decide whether tenders for work instead of being invited publicly, should not be taken privately; is there not some danger of jobbery, or accusations of jobbery, if you once depart from the system of public tender?—There is danger of the accusation of jobbery no doubt, but I do not think there is any danger of any real jobbery.

11614. Is it not more satisfactory to go about the matter openly?—I do not think so, because I think you often get bogus tenders, or tenders which you know the tenderers would not be able to comply with properly, and you have to reject those and perhaps to accept the tender of a man who tenders at much higher rates, and that gives rise to

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allegations by other people that the selection has not been fair.

11615. What do you mean exactly by the system of private tenders?—I would go to a contractor who has proved that he has done good and economical work, and offer him the contract at certain rates.

11616. You do not think that that would have dangers?—I do not think so—not if it is done by the Executive Engineers.

11617. You said that there need not be any fixed rule as to the Local Government sending up designs of buildings to the Consulting Architect of the Government of India, but that they should do so whenever they thought it advisable. Human nature being what it is, might there not be some risk of the Consulting Architect not caring to trouble about matters which by rule he was not obliged to study, especially if they came to him in numbers from some particular province?—If he did that he could send them back again with a short opinion; it is very difficult to assign a correct limit; that is one reason why I should object to a financial limit.

11618. About the rent of houses, at present no officer can pay more than 10 per cent. of his salary; that is to say, in the case of an officer with a salary of Rs. 1,000 the maximum rent he would pay is Rs. 100. Now, suppose you built him a house the commercial rent of which was Rs. 200, would you charge him any more, or would you still limit him to Rs. 100?—But I would not build him a house the commercial rent of which was Rs. 200.

11619. If you did you would be making him a present—you would be adding to his salary practically?—Well, I do not think that, but in that way, it conveys a very correct idea of what actually happens.

11620. The restrictions on these houses are designed for two reasons: first, to prevent an addition practically to salary by officers getting house accommodation at unduly low rates; and secondly, to prevent money being spent unremuneratively on buildings for officers which might be spent more profitably on roads and bridges or anything else?—Yes.

11621. How exactly do you propose to obviate these two dangers when you ask for a free hand for the Local Government in these matters?—I think, when these rules were first proposed for observance by Local Governments, the Government of India wanted to inculcate throughout in India the general principles on which houses should be built; those rules have now been observed for so long that every provincial Government now understands fully what those principles are, and the necessity for those rules exists no longer.

11622. It would not occur to you to draw a line between Provincial and Subordinate Officers (using the term "Provincial" according to the status of the officer)? Would you draw a distinction between those classes, and refer matters relating to the one for sanction and give the Local Government a free hand in regard to Provincial officers?—If it were necessary to refer upon any matter, I think that that would be a good distinction.

11623. You spoke of the classification of houses under which an expensive house in Rangoon is likely to be grouped with a cheap house at Prome, say. Is that classification forced on you by the Government of India?—It is not forced, but in certain districts, say in Magok, where rates are especially expensive, it costs 25 per cent. more to build a house of a given kind and size than it would in other parts of the province; it is impossible under the 10 per cent. limit to build a house there that would do for the man you want to build it for.

11624. Was not the classification designed to prevent your having to get separate accounts for every house?—Yes.

11625. And the Government of India in the same resolution that you have quoted gave the Local Government absolute discretion as to grouping?—Yes.

11626. Therefore there is no necessity to group the houses in Rangoon with the houses in Prome; you can make as many groups as you like?—But they are all subject to the 8 per cent. limit; you cannot spend more money on houses in the city.

11627. That is true, but as regards the group system you have full discretion?—When we have asked to exceed the limit, the Government of India have said, "Very well, you can spend up to 12 per cent." but I say that that concession is not a concession at all, because all other tenants have to pay the difference between the 10 and the 12 per cent. because they are in the same groups.

11628. But could you not break up the groups as much as you liked?—No, because the province as a whole is supposed to return 8½ per cent. on the total number of houses in class I.

11629. There is rather a close restriction in regard to Government houses and circuit houses. Outside maintenance charges you cannot spend more than Rs. 15,000 on a Government house without going up to the Government of India?—Yes.

11630. Is it suggested that the Local Government should have a free hand in that matter?—I think the Lieutenant-Governor has suggested that.

11631. You are aware that the Viceroy could not sanction himself any addition to his own house; he would have to get sanction of the Finance Member and the Public Works Member, would he not?—Yes.

11632. The Governor of a province similarly has two Executive Colleagues on the Council?—Yes.

11633. A Lieutenant-Governor might act alone?—Yes.

11634. Might there not be some risk of a man sanctioning large expenditure on his own amenities?—I think the risk would be very small; there might be some risk possibly.

11635. Would you obviate it by having a committee on the subject which the Lieutenant-Governor, on that particular point alone, could not overrule?—Yes, that would be a very good idea.

11636. You refer a good many questions from yourself as Chief Engineer to yourself as Joint Secretary?—No, I do not.

11637. There has been a reference from the Government of India on the very point you were speaking of, as to the larger powers to Superintending Engineers and Executive Engineers?—Yes.

11638. On one point they propose to go further than you do; they propose to give the Superintending Engineers power up to a lakh of rupees?—They say Rs. 50,000 or a lakh. I think Rs. 60,000 is sufficient.

11639. It has been suggested that Commissioners and even Deputy Commissioners might have certain powers of administrative sanction in regard to works; are you in favour of that?—Yes.

11640. It would be easy enough in regard to the District Cess Fund, because it is an earmarked account, but how would it work in regard to general revenues?—I think it has only been proposed in regard to District Cess Funds that their powers should be increased.

11641. Would you apply it to general revenues by giving a budget allotment to the Commissioner up to which he might sanction administratively?—Yes, I think that might be done, up to certain limits.

11642. It was stated by one witness yesterday that Public Works Officers in this province allowed too much importance to revenue considerations in carrying out works; that is to say, that they declined to undertake works which would not pay immediately. Do you consider that there is any foundation for that?—Yes, I think there is. In 1903, I proposed schemes in Bengal, which would have been enormously valuable to the province, and they have been hanging fire ever since because of the difficulties of revenue.

11643. We are not thinking of the same thing, I am referring to specific allegations that were made that the officers of your own department would not

look at certain things unless they were likely to pay?—No such case has come before me.

11644. With regard to the consideration of revenue by the Inspector-General of Irrigation, the works with which he is largely concerned, I take it, are productive works, and the whole question of whether a work will be productive or not depends on the amount of irrigation revenue which that work will fetch. Therefore, if the Inspector-General of Irrigation cannot give his views upon that his opinion is not worth much?—I think he ought to give his opinions upon it.

11645. And similarly with regard to protective works, for which the funds are limited?—Yes.

11646. You state that you know instances in which the Finance Department of the Government of India were unduly swayed by considerations of revenue, can you quote one or two?—There is the instance I have given about the refusal to allow a fixed travelling allowance to the Executive Engineer of the first Calcutta Division.

11647. That was not a very large affair?—No, but it is one of a good many.

11648. Were not these fixed travelling allowances laid down after careful consideration by the Finance Committee?—A great number of years ago.

11649. An officer says that he requires two horses in order to go about a particular area, and that, therefore, the State must pay him the upkeep of those two horses; hypothetically it is not possible that an officer might also use those two horses for his own private advantage?—In the abstract I say that he could only claim from Government the cost of the horses which he was bound to maintain for his Government work.

11650. And in most cases he is supposed to keep a horse for Government work by virtue of his position; a Civilian, for instance, is supposed to keep up a certain number of horses; does he get a fixed horse allowance?—There is no such rule laid down. If an officer is posted to a very expensive place he would not spend more than he is obliged to.

11651. May there not be a difference of opinion with regard to conveyance allowance, which is a matter outside the ordinary rule?—I do not think there is any chance of a difference of opinion as to the necessity.

11652. (Mr. Hitchens.) You are responsible for roads and buildings?—Yes.

11653. Do you prepare the budget in regard to those matters?—Yes, the budget is made out by works estimates from the Superintending Engineers. The Superintending Engineers make out the budget for their circles.

11654. Does the circle correspond to an administrative district?—No.

11655. Do the Superintending Engineers consult the several Deputy Commissioners in the districts concerned?—Yes, very freely.

11656. Are Commissioners consulted at all?—Yes.

11657. Then the proposals are sent with their comments to you, and you compile the budget from these various statements?—Yes.

11658. In your compilation, you do not feel obliged to carry out the recommendations of the Commissioner as against your local Superintending Engineer?—I should give any recommendation of a Commissioner very great weight; in fact, if a Commissioner recommended a thing I would not overrule that without going back to him again.

11659. But, that having been done, the budget is submitted in the ordinary way; when it is passed, the money voted in respect of each district is practically allotted to the Superintending Engineers?—Yes.

11660. And they can within certain limits expend that money without further sanction?—In the case of works which have been approved administratively; but occasionally, I think, money gets put into the budget for works which have not been so approved.

11661. But in the case of all works which have been approved administratively they can go ahead?—Yes, and they can go on without any further sanction.

11662. Then there is always a certain amount of latitude given to each Superintending Engineer; that is to say, he has a fairly large allotment, and he may vary it within certain limits according to the exigencies of the case; a provision which may have been approved administratively may for diverse reasons be held back?—Yes.

11663. He may have further crumbs at his disposal for something else?—Yes, but he cannot change the budget allotment from one to the other without sanction. He can change it under sub-heads, and within one sub-head.

11664. The Commissioner or the Deputy Commissioner has nothing to do with that?—Only by suggestion, or by consultation with the Superintending Engineer.

11665. They can write to the Superintending Engineer asking him, for example, to repair such and such a building, or such and such a road, but it rests within the discretion of the Superintending Engineer as to whether he does it or not?—Quite so; but the Superintending Engineer would not ordinarily decline to do it.

11666. You do not think it advisable that the Commissioner or the Deputy Commissioner, as the case may be, should have further powers in that matter. To put an extreme case, you would not reverse the process, that is to say, give the Commissioner a certain grant in respect of Public Works, and give him the discretion which now vests in the Superintending Engineer?—The discretion which lies with the Superintending Engineer is to sanction estimates after they have been approved generally; that is a professional matter which the Commissioner would not be able to do. But as regards the alteration of heads of the budget, I think the Commissioner, in matters which concern him, would be quite as competent to do it as the Superintending Engineer.

11667. But on the other hand there is a certain amount of latitude, for example, as to whether this or that road or building should be repaired, or this, that, or the other building should be begun or taken in hand first?—Yes.

11668. At present the Superintending Engineer is responsible for that?—I do not think there is any hard-and-fast rule. As to whether a departure is to be made from what has been laid down in the budget, just as much weight is given to what the Commissioner would say as to what the Superintending Engineer would say.

11669. But the final word rests with the Superintending Engineer?—No, it rests with the Local Government; the Superintending Engineer cannot alter that; he cannot make any change himself.

11670. (Mr. Dutt.) Are you in general agreement with the opinion laid down in the Lieutenant-Governor's note about recruiting the Provincial Service locally, and that all appointments above Rs. 250 a month should be placed in the Provincial Service?—Yes.

11671. Suppose you wanted 10 men in the Provincial Service; would you enlist them by competitive examination?—I should think that might be one way of doing it.

11672. And the same rule would apply to the Subordinate Service, supposing you did not get properly qualified men in the province itself?—Yes.

11673. (Sir Frederic Lely.) What, briefly, are the relations between the Deputy Commissioner and his Executive Engineer?—They are about on the same standing.

11674. And each on his own footing?—I think so.

11675. They have absolutely nothing to do with each other, practically?—Not more than if they were agents of two separate houses of business, we will say?—That is so, except in so far as their interests are the same in a great many cases.

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Mr. O. C. Lees. 11676. And so far as they may be personally friendly with each other?—Yes.

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11677. Suppose the Executive Engineer was carrying on a work, and the Head of the District came to know in the course of his touring that the rates on it were excessive—much higher than was justified by the prices of labour and material in the district at the time; would you consider it his duty to say anything; or do anything?—Yes, distinctly. He ought to inform the Executive Engineer, and if the Executive Engineer did not take any action I think he should inform the Commissioner, and the Commissioner would take action. He would write either to the Superintending Engineer, or to me.

11678. Suppose he wrote to the Superintending Engineer and the Superintending Engineer said, "It is according to the sanctioned schedule of rates, and I do not propose to do any more in the matter"; would anything else happen automatically, or would the suggestion be allowed to drop?—It would depend upon whether the Commissioner was satisfied with that reply or not; if he thought the work could have been done more cheaply, and that the Superintending Engineer was not correct, he would refer the matter to Government.

11679. Are you quite clear that, as a matter of fact, the Deputy Commissioner would not be considered as interfering beyond his own province in taking note of a matter like that?—He might be so considered by the Executive Engineer concerned, but I think the other people, the superior officers, would be only too pleased.

11680. Still, it would be a very unusual thing for him to do, and probably it would create friction between him and the Executive Engineer?—It might.

11681. Might that be avoided by laying it down clearly that the Deputy Commissioner, as Head of the District, is bound to take notice of anything of that kind?—Yes.

The Hon. Mr. H. W. V. COLEBROOK, M. Inst. C.E., was called and examined.

The Hon. Mr. H. W. V. Colebrook. 11690. (Chairman.) You are Chief Engineer and Secretary to the Government in the Public Works Department?—Yes.

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11691. Your duties are co-equal with the Joint Secretaries?—Yes; we have got each our own departments, but I control the personnel on both sides.

11692. Will you describe briefly the organisation of the department in Burma?—The sanctioned cadre strength of the permanent Engineering Staff, Public Works Department, Burma, is:—

Chief Engineers	2
Superintending Engineers including Sanitary Engineer, but excluding Superintending Engineer Architect	7
Executive Engineers	41
Assistant Engineers	42

In addition a Superintending Engineer Architect has been sanctioned temporarily for a period of three years from October, 1905. An Executive Engineer is supplied from the Burma establishment to the Administration of the Andaman Islands, the cadre strength having been increased by one officer for this purpose. As regards the subordinate establishment, the cadre number of Upper Subordinates is 97, of whom one, a Supervisor, 2nd grade, is supplied to the Administration of the Andaman Islands. Lower Subordinates are entertained within a fixed money limit.

The above establishment has been supplemented by the engagement of temporary Engineers for the Engineer staff and temporary Upper Subordinates for the Subordinate staff. There are at present about 28 temporary Engineers of whom 4 (one of these recommended to be brought on the permanent staff) are Covenanted Engineers appointed by the Secretary of State for five years. The permanent Engineer and Upper Subordinate staffs have never reached the full cadre strength,

11682. Suppose the Executive Engineer is making a road, and he gets metal from a certain place, and the Deputy Commissioner, being an observant man, thinks that quite as good metal might be got from a nearer place and, therefore, at cheaper rates. Would it not be considered as interfering if he put that down on paper?—Not at all; on the contrary people would be extremely pleased if he would.

11683. I can understand your being pleased as Head of the Department, but how about the Executive Engineer; would there not be friction there?—I do not think so. Taking it all round, the relations are so good between the Superintending Engineers and the Deputy Commissioner that if the Deputy Commissioner were to give any kind of assistance of that sort, the Superintending Engineer would be very pleased.

11684. But, according to the rules of the administration as laid down, would the Deputy Commissioner be expected to interfere in a matter like that?—I do not think the rules would prevent any such interference.

11685. Would it not be considered rather an unusual thing for him to do?—Yes, it would.

11686. Now, as to the Inspector-General; his duties, as you describe them, are to carry the experience of one province to another province all round India?—I think so.

11687. At that rate he would scarcely be quite efficient for his work in less than three years, shall we say; he cannot in less than that time acquire sufficient general information to be useful to the fullest extent?—It would depend on what his previous experience was.

11688. I am assuming that his previous experience had been confined to one province?—Then I think it would be so.

11689. You would say that to appoint a man for six months to an appointment like that would be rather an anomaly?—I should think so.

(The witness withdrew.)

and are still much below full strength. The operation of the department consists in the erection and maintenance of civil buildings for all the Government departments, including residential houses for officials with provincial and Incorporated Local Funds; the erection and maintenance of military works and buildings; the construction and maintenance of roads, of light-houses along the coast; of embankments along the river Irrawaddy and drainage works wherever required; of the construction, management and control of provincial irrigation works and of large major irrigation works made with imperial funds, and the distribution of irrigation water from these canals; and the design and construction of waterworks and sanitary works in towns.

The province is divided into five Superintending Engineers' circles for all Public Works except irrigation, and one Superintending Engineer's circle for irrigation solely, whose operations are confined almost entirely to Upper Burma. The Sanitary Engineer, who is also a Superintending Engineer, attends to sanitary work in the whole province. There is also a Superintending Engineer Architect who is entrusted with the designs for, and supervision of, the construction of the large public buildings in Rangoon, and is also employed in the preparation of designs for important buildings in Burma generally.

The addition of Upper Burma to the British possessions, and the extension of the limits of this province to its present boundaries, necessarily produced a large expansion in the operations of the department, and in consequence the staff was increased from time to time to meet the rapidly increasing demands for buildings and other Public Works required for administrative purposes, for improvements to communications everywhere, and for the provision of greater facilities for the development of trade. The present cadre numbers

for the provincial establishment of Engineer Officers and Upper Subordinates, and the money limits laid down for employment of Lower Subordinates, were sanctioned less than three years ago, but already this scale and limit have been found to be inadequate, and advantage has been taken of the permission to the Local Government to supplement Engineers and temporary subordinates. This temporary establishment has now reached a large proportion of the total, and shows every tendency of steady growth; it is a question whether a revision in the scale of the permanent establishment is not again desirable, and the necessity for such a large supplementary establishment removed thereby or reduced. In connection with reorganization two important questions appear likely to come under consideration, the organization of the Provincial Service, and the system now followed in engaging temporary Engineers and other temporary establishment, with special reference to the remunerations and prospects of advancement available to such establishment. It is suggested that the members of the Provincial Service should be placed on a separate list from the Imperial Service for promotion, and the recruitment for the Provincial Service should continue to be made as at present in India. Appointments should be made by the Local Government within a fixed cadre number. All the present members of the Upper Subordinate Establishment drawing salaries of Rs. 250 and upwards should be transferred to the Provincial Service and given gazetted rank. Below Rs. 250 there should be one Subordinate Service, all appointments to which would be made by the Local Government, who may obtain recruits from any source which the Local Government considers suitable and available. The Local Government might be given the power to transfer well recommended Subordinates of the higher grades from the Subordinate to the Provincial Service.

As regards the delegation of powers to Provincial Governments the following suggestions are made. Increased financial powers may be given in the matter of sanctioning estimates. The existing limit of Rs. 50,000 in the case of imperial works in Burma may be raised to two lakhs. In the case of provincial and local funds it is proposed that the power of sanction may be unlimited. It may seem somewhat revolutionary to say that there should be no control over expenditure of provincial funds, and that a very great development in the delegation of powers is reached by this proposal on the present limit of sanction to works costing up to Rs. 10,00,000, which is also the limit of the powers of the Government of India itself. It would, however, be generally conceded that the Local Government is the best judge of its requirements as to public works, and as to the designs most suited to the conditions and to the methods of execution of the same. On some occasions the submission of a large project for approval would appear to be a mere formal procedure, when professional scrutiny of the project is clearly uncalled for. For example, it is decided that an irrigation work, one of several canals originally constructed by the people of the country, but subsequently taken over, improved, and maintained by Government with provincial funds, should be further remodelled and extended and provided with the necessary distributory channels for efficient working; the project is clearly remunerative in return and will be beneficial in its results, but the expenditure to be incurred in its completion cannot be retained within the limit of ten lakhs for works, while the designs for the project are of ordinary nature and call for no special attention. Here the reference of such a project to the Government of India for approval and sanction to the expenditure would appear to be superfluous, and the Local Government should have the power to deal with such works.

There have been no administrative reforms except in establishment matters. Briefly these reforms have been initiated in the case of subordinate establishments by the provincial Government, and in the case of superior establishment by the Government of India. Proposals for changes in the cadre numbers of Engineers as well as Upper Subordinates have necessarily been put forward by the Local Government. Changes in internal organization

of the department, in classification and salaries of officers, and in improvements in salaries and prospects have been carried out by the Government of India. Similarly, changes in the administrative units of circle and divisional charges have been proposed by the Local Government. It would be desirable to allow provincial Governments to develop their administration on their own lines, as experience or the appearance of new conditions calls for changes in existing methods. Local Governments would no doubt be glad to avail themselves of suggestions of reform introduced by other provinces, if such reforms were found suited to the local conditions of Burma.

As a general rule the right of appeal should extend to the authority immediately superior to the authority to which the appellant is subordinate or by whom he has been appointed. In the case of appointments made under the authority of the Local Government, the right of appeal to the Government of India would apply, but this right might be restricted to permanent employees, and not extended to temporary establishment. This rule should be applicable to temporary establishment also generally, but perhaps it should not extend to the menial establishment who may be made dependent on their immediate superior officer, except when the question of pension is affected.

I am not aware that the demands for returns and information from the Local Government have increased of late years. Within the department certain officers of other departments call periodically for information from Executive Engineers which practically amount to unauthorized returns, but these demands are local and of no special importance.

As far as Public Works Department is concerned, Commissioners have been afforded full opportunity and means to exercise their influence and express their views on Public Works in their divisions. The Commissioner is kept fully informed of proposals for new works and of the progress made in carrying them out. The Superintending Engineer obtains the views of the Commissioner before submitting his proposals for works to the Head of the Department, and the plans and estimates are forwarded for sanction through the Civil Officers. Commissioners are consulted as to the relative urgency of new civil works of all kinds, and as to the selection of such as should be included in the budget on receipt of sanction to the estimate. Commissioners also receive from the Superintending Engineer copies of extracts from the inspection reports relating to matters likely to be of interest generally, and to the progress made with works. Every question having any bearing on administration in his division is referred to the Commissioner for his views.

In this department the Irrigation Officer only is required to be in personal contact with the people, as he is entrusted with the control and management of Government irrigation works. This authority has devolved on him only within the last two years, since the passing of the Burma Canal Act. Prior to the Act coming into force, authority lay solely with the Civil Officers, the Irrigation Officer being then considered the assistant to the Deputy Commissioner, and his expert referee in canal management and water distribution. In consequence, the people were accustomed to ignore the existence of the Irrigation Officer when they wished to make complaints or required assistance or arbitrations in their irrigation interests, and to go to the Civil Officers directly. The people are gradually beginning to see that the Irrigation Officer is the authority who now adjudicates, and to come to him freely, and will apply to him with more confidence as the Irrigation Officer moves about their villages freely. In Northern India the Irrigation Officer has still better opportunities for personal contact with the people, in that he is the assessing and remitting officer also for all irrigation revenue, but this authority of assessing revenue is not at present entrusted to the Irrigation Officer in Burma.

Most Executive Officers possess a fair colloquial knowledge of Burmese, except very young officers, and have to pass the Lower Standard examination in that language. It has been proposed that

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Irrigation Officers on account of their being in such close contact with the people should be required to possess a higher proficiency in Burmese, and exhibit it by passing the Higher Standard examination. As, however, such higher knowledge is not asked for from the members generally of the department, it will not be possible to enforce the rule in the case of Irrigation Officers, who are numerically few, without some special inducement in the shape of an extra allowance after passing, in addition to the remuneration laid down for passing in the Higher Standard of the language.

No increase is at present necessary in the administrative part of the staff, but a revision of the scale for the executive staff (Executive and Assistant Engineers) is necessary now, as the numbers of Assistant Engineers for sub-divisional charges are insufficient. The deficiency is being made up by the employment, in excess it is thought, of Upper Subordinates, Temporary Engineers and Temporary Subordinates in charge of sub-divisions.

The areas and extent of division charges are reduced or enlarged, and their grouping in circle charges re-arranged from time to time in accordance with the requirements of works or to correspond with changes in district charges. No suggestions in this connection are called for. But it may be found desirable, if the Provincial Service is placed in a separate list from the Imperial Service in respect to pay and promotion, to reserve a few divisional charges of less importance for Provincial Service members, who may have arrived at the experience and corresponding position of Imperial Service members as Executive Officers.

I do not think that transfers are intentionally made unnecessarily frequently, but they are usually dependent on the departures of officers on leave. Of course young officers should not be moved from their charges merely to benefit a senior, unless there is good reason for the change. Officers require long local experience to become of full use to the State; it takes time for an officer to become acquainted with the district and works, and on this account he should not be transferred in the period between return from long leave and departure again on the same, unless the period of service is lengthy, or, say, over three years. The present rule, that in cases of leave not exceeding six weeks in extent, when the officer proceeding on leave is intended to return to the same post, the officer should be temporarily relieved by the available officer nearest him, is an excellent one, and tends to reduce the frequency of transfers, and to prevent the dislocation of administrative arrangements.

There is much room for improvement in the present organization of the department, and great advantage would result in efficiency, in saving of office work, and in rapidity of execution of public works by the delegation of extended powers to Chief, Superintending and Executive Engineers. The sanction to a project would be administrative sanction based on a report, an estimate, and sufficient plans to explain what is proposed in the project. The administrative sanction would not supply the authority to commence work, but detailed plans and estimates would first be sanctioned and funds allotted. The Superintending Engineer would be responsible for the preparation of the working plans and estimates. Under existing rules the Superintending Engineer has power to sanction, without reference, estimates for works up to Rs. 10,000; such low powers should undoubtedly be extended, and limits of Rs. 50,000 in the case of imperial works and of Rs. 1,00,000, or even more, for provincial works, have been suggested. There appears, however, to be no reason why powers should be limited even to this extent, and why Superintending Engineers should not sanction estimates up to the limit of the administrative sanction given, fresh administrative sanction being necessary if the original sanction is likely to be exceeded, subject, however, to the rule of subordination for consideration of, and approval by, the Chief Engineer, such detailed plans and estimates as the Chief Engineer may require to be submitted to him at the time of intimation of administrative sanction, or may call for subsequently. Superintending Engineers have now full power as regards

sanctions for repair works, and the above proposal is merely an extension of the system to works, subject to certain control by the Chief Engineer. Similarly, it is thought that Executive Engineers should receive full powers of sanction to repair works within the budget grants, and to all minor works and special repair works up to Rs. 2,500, the present limit being Rs. 200, and in special cases to Rs. 500 only.

In the Public Works Department decentralization should be accompanied by re-organization, if the full beneficial results are to be expected from a large measure of decentralization. Officers to whom large powers are delegated should be relieved of much clerical labour and routine work, to afford them more leisure to exercise their duties, administrative or executive, and to tour frequently around their charges for inspection purposes. It has been suggested that towards this end relief may be obtained by relieving Executive Engineers of much of their account work, which may be more concentrated in the Examiner's office, to which also establishment and budget work and management may be transferred from the Secretariat and circle offices. Also that the Secretariat office may relieve the circle office of some of the clerical work, and the circle office then be reduced in extent considerably.

11693. Does the Sanitary Engineer refer sanitary questions to your department after they have been before the Sanitary Board?—They come to me as Chief Engineer for consideration of the project, before they are put before the Sanitary Board.

11694. Are you satisfied that the Engineering Officers whom you have received during the last two or three years have been in every way up to the standard of previous years?—Yes.

11695. How long do they take to learn the language?—The Burmese language is a difficult one, much more so than Hindustani; for this reason they are given a longer period in which to pass the examination.

11696. How long are they given?—Five years for the Lower Standard, two years for the Colloquial Standard.

11697. You agree with the proposals with regard to the organization of the Provincial Service, that they should be placed on a separate list from the Imperial Service for promotion?—Yes.

11698. And that the Local Government should have power to transfer subordinates of the higher grades from the Subordinate to the Provincial Service?—Yes.

11699. You have had experience of irrigation not only in this province, but in the Punjab?—Yes; I was an Irrigation Officer there.

11700. In the Punjab the Irrigation Officer is the officer actually in charge of the distribution of irrigation from field to field?—Yes.

11701. Have you any of that kind of irrigation in this province?—Under orders issued just lately, the Irrigation Officer does the actual distribution here.

11702. So that now your department is responsible, not only for the conducting of water to the distributing channels, but for the actual distribution of water from field to field?—Yes.

11703. Are the relations between the Irrigation Officer and the population generally satisfactory?—The distribution has only come into the hands of the Irrigation Officer in the last two years. The people have always been accustomed to go to the Civil Officer—the District Officer—and it would take them some little time to understand that the matter is now in the hands of the Irrigation Officer; they still go to the District Officer, but he always refers them to the Irrigation Officer on the spot.

11704. Has the number of complaints about water and the want of water and any questions of that sort increased during the last two years?—I do not know; they would go more to the local officers. The local officers have not brought anything of that sort to my notice.

11705. Has that change of administration either increased the demand for water or enabled you to save the supply of water?—It is intended, of course, to economise water distribution, because the Irrigation Officer, being on the spot, and knowing what the requirements are, is able to see how he can distribute the water in all its various channels to the best advantage and in the most economical way.

11706. Has it resulted in an economy of water?—There is a better distribution.

11707. Taking the same area, can you supply it with less water than you did before, or has there been an economy in working?—There has been an economy in working, because the Irrigation Officer knows more about what is required.

11708. Would you agree with the last witness that the relations of your department with the Commissioner are happy?—Yes.

11709. And you think the Commissioner gets all that he ought to get in the way of consultation as to works?—Yes.

11710. He is quite able to inform your department as to which are the best works to spend money upon?—Yes, and of course he tells us what are the requirements of the division.

11711. And your department follows his advice?—Yes.

11712. If there is a difference of opinion between you and the Commissioner, have you to refer that to the Lieutenant-Governor?—Yes.

11713. Do you make many transfers of your officers?—No, generally only for officers going on leave.

11714. How long do your officers stay in their charges?—The Executive Engineer and the Assistant Engineers stay two or three years. So does the Irrigation Engineer.

11715. Is not the Irrigation Officer brought into much closer contact with the population of a province than the Executive Engineer, and, therefore, is it not very desirable that he should be retained for a longer period in his charge?—He generally is; he is very seldom moved. There is no special provision.

11716. Might not special provision be required?—I do not think there is necessity for it; unless there is absolute necessity the officer is very seldom moved. Here in Burma we have very few irrigation charges.

11717. How large is the district which an Irrigation Engineer's district covers?—There is one canal in which the irrigation is 4,000 to 5,000 acres; perhaps you might say about 250,000 acres in one year.

11718. Would he have to know every cultivator on that charge?—He would not know every cultivator.

11719. Would it not be very desirable that he should?—He could not do that.

11720. Perhaps the actual distribution is done by a subordinate?—Yes.

11721. However, you would agree generally that it would be desirable to keep an Irrigation Officer longer in his charge than any other officer?—Yes.

11722. And you would pay attention to that as far as you could?—Certainly.

11723. Do you suggest that there is any delegation of power (outside the points you have mentioned) either by yourself to your subordinates or from your superiors to yourself, which could be advantageously carried out?—No. I have included in my memorandum everything I have thought of.

11724. (Mr. Dutt.) About the Burma Canal Act: you say that "Prior to the Act coming into force authority lay solely with the Civil Officers, the Irrigation Officer being then considered the assistant to the Deputy Commissioner." Has the Deputy Commissioner now any sort of control over the Irrigation Officer?—No.

11725. As a matter of fact, when the people have any grievances to represent do they generally come to the Deputy Commissioner, or to the Irrigation Officer?—If they have any grievances with reference to the distribution of water they come of course to the Executive Engineer; they are supposed to do that. They have been used to going to the Civil Officer for so long that they have not quite got into the way of coming solely to the Irrigation Officer, but they are doing that now; they are referred to the Irrigation Officer with reference to any water distribution. When it is a question of remission of revenue or anything of that sort, that is not given by the Irrigation Officer yet; it is entirely the District Officer who looks after that; he does the revenue assessments; so of course the people have to go to the District Officer with any complaint with reference to revenue.

11726. Is it proposed to transfer the collection of revenue also to the Engineer?—No.

11727. Is the Deputy Commissioner the officer who would make, or recommend, remissions in case there was a failure of crops?—Yes.

11728. Is it not natural, therefore, that people would go to him, if there were any complaints to make, rather than to the Irrigation Officer?—You mean with regard to the insufficiency of irrigation water; they would of course.

11729. Do you think it desirable, therefore, that he should have some control over the Irrigation Officer in the matter of the distribution of water?—No; you have to do the whole thing or not at all; you cannot have a divided authority; either you must entrust it to the Deputy Commissioner entirely and put the Irrigation Officer under him, or you must entrust it to the Irrigation Officer and let the Deputy Commissioner have no voice in it.

11730. We have had it in evidence that in the older provinces, like Madras, though the Irrigation Officer has been independent for a long time, still the people go to the Collector and the complaint is made that they do not get speedy redress because the Collector has no power; do you agree in that opinion?—No.

11731. Is there a division between major and minor irrigation works in this province?—Yes.

11732. Are the minor irrigation works also done by the Public Works Department?—Yes. By minor irrigation works I mean provincial irrigation works. Under the new Burma Canal Act there are what are called minor canals; there are a number of very small works scattered about, and it is intended to make these over to district control management, and repair and maintenance; these are the minor canals. They have all been notified, and the Deputy Commissioner or the District Officer will look after them. The villagers are supposed to carry out the maintenance. No provincial funds are expended on the minor works; they are under the supervision of the District Officer. Anything outside these minor canals are Government provincial works, or major imperial works, and these are looked after by the Public Works Department.

11733. In undertaking the construction of new irrigation works is the question mainly decided on considerations of their being likely to pay?—Yes.

11734. So that if the Engineer gives his opinion that a particular work is not likely to pay 5 per cent. or 6 per cent., or whatever the rate may be, the work is not generally undertaken?—Yes.

11735. Do you not think that the main object of these great irrigation works is to save crops?—Certainly.

11736. And that in certain cases, though the immediate return may not be very profitable, yet by saving crops and saving land revenue the ultimate return to the Government would be equally good?—Yes.

11737. In those cases, is it your opinion that the works should be undertaken?—These are works

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made from famine funds, or what are called protective works. If protective works come up to a certain standard as far as returns are concerned, that is to say, less than productive, but not absolutely failures, the sanction will be given.

11738. Have there been any protective works constructed recently or within the last 10 or 15 years?—No; they are not wanted much; we have no famines here; this province is very different from others.

11739. (Sir Steyning Egerley.) Your department numbers about 90 all told?—Ninety-two. We want more men.

11740. Is the number you have sufficient to make a self-contained department?—We want an increase in the scale; we have not got sufficient.

11741. But you recommend that all your Imperial Officers should be on a provincial list; are the numbers sufficient to secure adequate promotion and so on?—Yes, the promotion is entirely in the province, through the executive grades.

11742. But you may get a Superintending Engineer brought in from another province?—That is very seldom done; when a vacancy occurs in the Superintending Engineer grade we send up our recommendation for a successor; the Government of India may consider that a man in another province has a better claim because he has not any chance of promotion to the Superintending Engineer grade in his own province, and they may send him over here; otherwise even promotions to the Superintending Engineer grades will follow.

11743. Is it unusual for you to get a first grade Executive Engineer sent to you as Superintending Engineer from another province because it deferred promotion in that province?—Yes, unless of course we ask for one.

11744. If it occurs, is it a considerable disappointment to your senior men here?—Yes.

11745. But suppose it does happen, does the want of knowledge of the language make a great difficulty?—Of course it would at first.

11746. Is such an officer obliged to pass in the language if he comes here?—No.

11747. So that practically he will not do so?—No.

11748. A Superintending Engineer of course, especially the Irrigation Superintending Engineer, ought to be able to talk to the people?—Yes.

11749. So that, so far, it would be an improvement if you had a Provincial Service; your men would always know the language?—Yes. In the case of irrigation, irrigation being a special subject and a special branch, the Government of India has laid down that the Superintending Engineer of the irrigation circle should come from India, until the Executive Engineers here have received sufficient training and experience of irrigation works. All our Superintending Engineers and Irrigation Engineers have come over from the other side except one man.

11750. If none of them know the language, does that not cause a certain amount of difficulty?—I suppose it would. I myself have come over from India; I do not know the language. The difficulty is that you cannot speak with the people of the country; you have to depend on being told what a man means, and that is of course a great drawback.

11751. Your Engineers have only to pass the Lower Standard, and they are allowed five years to pass it in? Is that not rather a low standard and rather a long time?—No, it is laid down in the Code; it is two years for the Lower Standard in Hindustani; Burmese is a much more difficult language, and the period for the Lower Standard in Burmese is five years.

11752. Does any other Service in Burma get such a long time as that to pass the Lower Standard?—I do not know.

11753. Mr. Lees said he thought Inspectors-General were wholly good, and he thought there ought to be two or three more of them. Do you

agree?—I do not know; there has only been one Inspector-General of Irrigation appointed; I think one man would do.

11754. Have you found great help and assistance from the one Inspector-General?—He has only been lately appointed, about two years.

11755. Has he not been to Burma?—Yes, he has been to Burma; he was of great assistance; he went into various questions and expressed his opinions and passed orders.

11756. Passed orders?—He did not pass his orders to us; he reported to the Government of India, and the Government of India sent his views on various questions to the Local Government through the Secretary of the Public Works Department.

11757. Did they adopt them as orders?—Yes, we carried them out as far as we could.

11758. Did the Government of India adopt his views and convert them into orders?—Yes, they did.

11759. Did they overrule the Local Government's recommendations, or were his proposals in accordance with them?—They passed on to us the recommendations made by the Inspector-General to carry them out as far as possible. These are all technical matters.

11760. Matters as to which you and he had consulted and practically agreed?—Yes.

11761. As to this memorandum by His Honour: I suppose you were consulted?—Yes, I gave him the memoranda and from that he drafted this note.

11762. In your evidence, when you propose certain delegations, those are your own views?—Yes.

11763. (Mr. Meyer.) You mention among your functions military works; are they not carried out by a special Military Service?—Not in Burma.

11764. Have you a Military Works Service here?—No.

11765. Are you the Chief Military Works Engineer for the province of Burma?—Yes.

11766. And as such subordinate to the military authorities?—No, we correspond with the Government of India in the Military Department. The Superintending Engineer and the Executive Engineers carry out military works just as part of their own regular ordinary work.

11767. Practically, there is not enough work for a separate Military Works Service?—That is it.

11768. Does the Irrigation Superintending Engineer take on the irrigation work in the province and none of the other Superintending Engineers deal with any irrigation matters whatever?—Yes.

11769. By irrigation matters you mean canals?—Yes, and tanks.

11770. Therefore, you have one Engineer to deal with all the tanks and canals and other irrigation works in the province, and you have five others who are merely dealing with roads and bridges?—There is only part of the province where irrigation works are required; that is what is called the dry zone—the central portion mainly of Upper Burma.

11771. You think that, having regard to the climatic conditions of the province, that is sufficient distribution?—Yes.

11772. In Northern India, as you are aware, the Irrigation Executive Engineer is distinct from the Buildings and Roads Engineer. Is that the case in Burma also?—In the irrigation circle.

11773. Therefore the distinction exists with regard to the Executive Engineer as well as with regard to the Superintending Engineer?—Yes.

11774. Are your Irrigation Engineers temporary men, as they often are in the Punjab, or are they on the permanent establishment?—They are on the establishment.

11775. You say that as soon as circumstances will permit you will go on to the Punjab system and give the whole control of the water-supply to one man?—Yes.

11776. It had been suggested that in regard to expenditure from the District Cess, administrative sanction might be given by Commissioners and Deputy Commissioners within certain limits. I asked Mr. Lees whether, if a Commissioner received a budget allotment for the purpose, he might not also give administrative sanction in regard to minor works executed from general revenues; Mr. Lees said he thought that that would be a good idea; what are your views as to that?—The Commissioner does not get any allotment at all.

11777. But suppose he got any allotment, would you allow him to get a lump allotment and to give administrative sanction, instead of the matter going up to Government?—It is not usual; it is not intended, I think.

11778. It would be a new departure; I ask you whether you would be in favour of it?—I do not know that in connection with provincial funds the Commissioner should receive an allotment of funds.

11779. You would allow him to do it with District Cess funds but not with provincial funds?—Not with provincial funds. I would give him power to give administrative sanction, or administrative approval, to works up to Rs. 10,000. At present it is up to Rs. 2,500 in the case of provincial works, but I think it might be given up to Rs. 10,000; but the sanction would be given by the Superintending Engineer, who has the funds allotted to him.

Colonel S. C. F. PEILE, C.I.E., I.A., was called and examined.

11785. (Chairman.) You are the Inspector-General of Police in Burma?—Yes.

11786. Will you state briefly the organization of your department?—The Gazetted Staff of the police is on the civil side—

Four Deputy Inspectors-General (including the Commissioner of the Bangoon Police, who holds independent charge).

One Superintendent of Police Supplies.

Forty-three District Superintendents.

Thirty-eight Assistant Superintendents.

Thirty-three Deputy Superintendents.

And on the Military Police side, being all officers of the Indian or British Army—

One Deputy Inspector-General.

Fourteen Battalion Commandants (including two Adjutants for Lower Burma).

Forty-one Assistant Commandants.

There are roughly 15,000 Civil and 16,000 Military Police.

I have to administer the above force, guard the Eastern, Northern, and Western Frontiers of Burma, where there is a succession of forts and posts occupied by the Military Police; arrange for expeditions against transfrontier tribes; maintain law and order in Burma, and supervise the prevention and detection of crime.

Larger financial powers have lately been granted to the Government of India. The financial powers of the Local Government should be increased in the same proportion, so that they may bear the same ratio to the new powers of the Government of India as the old powers did. I would allow the Local Government to increase the salary of an existing appointment, the pay of which is already up to the limit of the Local Government's sanction, by 50 per cent., provided the appointment has been in existence for not less than five years. I have in my own experience known officers who have held the same appointment on the same salary for several years. At the commencement of their tenure they were no doubt sufficiently paid, but in the course of time, as their family began to grow up, and children had to be educated, they found that the pay which sufficed in their youth was quite insufficient in their middle age. Provincial Governments are naturally somewhat reluctant to approach the Imperial Government for the enhancement of the salaries of individual officers, however deserving they may be.

11780. Then your answer is in the negative so far as administrative sanction is concerned?—As far as administrative sanction is concerned, instead of its being necessary to go to the Local Government for sanction for Rs. 2,500, I would give a Commissioner power to decide whether the work up to Rs. 10,000 should be carried out. The actual sanction for the estimate of the allotted funds should lie with the Superintending Engineer; he has the power of sanctioning now up to Rs. 10,000.

11781. Is that divided control?—The Commissioner is to decide whether the work is worth carrying out, and the Superintending Engineer is to find the funds; is that it?—But that is the arrangement now up to Rs. 2,500 for provincial funds.

11782. You would raise that to Rs. 10,000?—Yes. It is simply a matter of saving references to the Local Government.

11783. Do you have to make references unnecessarily from yourself as Chief Engineer to yourself as Secretary to Government in order to obtain Government sanction?—The Chief Engineer, as Secretary, does certain sanctions; as Chief Engineer at present he has got no power.

11784. With regard to a number of those points, do you sanction them as Secretary without troubling His Honour the Lieutenant-Governor at all? Might not matters of that description be delegated to the Chief Engineer?—Yes.

(The witness withdrew.)

The only Departments of the Government of India with which I have any business transactions are the Adjutant General in India, the Criminal Investigation Department, and the Ordnance Department. Under the order of the Ordnance Department the proceedings on the loss of a single empty cartridge case have to be countersigned and vided by me; while the loss of a dummy cartridge, value one anna, has to be sanctioned by the Local Government.

I would not curtail the right of appeal, but I would advise that the existing orders be strictly adhered to. At present they are evaded by the submission of "memorials" when appeals are rejected by the final appellate authority.

The influence of the Commissioner in connection with police matters is more than sufficient.

The Police Manual urges District Superintendents of Police to make themselves personally acquainted as far as possible with the village headmen in their districts, and there would be more opportunity for so doing if the clerical work in their offices were less. There will no doubt be an improvement when all the recommendations of the Police Commission have been adopted. Executive Officers of the Police generally possess a very good knowledge of the vernacular.

11787. With what department of the Government of Burma do you correspond?—With the Chief Secretary.

11788. Is there between him and yourself much correspondence which could be diminished?—There is a good deal of correspondence; I do not know how it could be diminished.

11789. Suppose you could have a free hand in getting rid of the existing regulations which require all this correspondence and reference, would you be able to suggest means by which unnecessary correspondence could be diminished?—I have made a few suggestions for increasing my powers financially.

11790. Outside what you have proposed, you have nothing further to propose?—No.

11791. Your correspondence with the Government of India is with the Criminal Investigation Department?—We have a Criminal Investigation Department under the Deputy Inspector-General; he can correspond direct with the Director at Simla.

11792. Do you find that the Criminal Investigation Department interferes in any way with the internal economy of your force?—No, not at all.

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11793. Does it make unnecessary suggestions, or ask for unnecessary statistics from you?—No, I think not.

11794. Your relations are of the happiest?—Quite so.

11795. You are unable to obtain a single cartridge case without the sanction of the Local Government?—That is the Army Ordnance Department, under the Director-General of Ordnance. It is under the Military Supply Member.

11796. Is that by order of the Local Government or by order of the Government of India?—I think it is by the order of the Director-General of Ordnance.

11797. Have you made representations to him on that point?—I have not, because the order is very recent. It was issued within the last two years; it has something to do with thefts that have gone on in the Army Ordnance Department of ammunition and so on, and it may have been issued for that reason.

11798. Have you found that this order has occasioned a good deal of unnecessary correspondence, and could it usefully be done away with?—As far as I know it might be done away with.

11799. Does that touch you on the military police side?—It gets me on what I call the supply side; we have a supply side here.

11800. That is special to Burma?—Yes; it is on that side that this touches me. I have to sign two committal proceedings and two sanctioning papers as well, that is to say, four papers for one empty cartridge case; I might have to sign 40 or 50 or more in a year; I know there are several a week.

11801. Do you, as a matter of fact, ever sign for a single case, or for an accumulation of cases?—No, I sign for every single case. A committee proceeds to sit upon it, and an enquiry is held as to how the loss has occurred; it generally transpires that a man has failed to return a cartridge or something of that sort, or that a cartridge has fallen out, or that it was not given up at the range; all that is sent to me with a long explanation, and I have to sign four times.

11802. You propose that you should have the right to transfer Gazetted Officers below the rank of District Superintendents to Battalion Commandants, from one district to another?—Yes. The Lieutenant-Governor does it at present. I generally settle it very quickly with him, but it is advisable that I should have the power if he is away.

11803. As to rewards for the passing of examinations in the vernacular; what sum does the total amount to?—It is Rs. 1,000 for passing in Kachin or Chinese. I do not suppose there is more than Rs. 5,000 or Rs. 6,000 expended in the Police Department during the year.

11804. It would have to be extended under carefully framed rules?—A notification issues that the examination has been passed by a particular officer; that notification ought to cover my payment without my having to go up to the Government of India again.

11805. Why should the power to exempt from passing departmental examinations be delegated to the Inspector-General?—I am the person really who ought to decide that matter. In the case of an old inspector, a Burman, say, of about 20 to 25 years' service, he may not be able to pass the examinations although he may be a really good officer in his own way; a man of that kind does good service in the force, yet if I want to keep him, I have to go up to the Government. It is not a very serious matter one way or the other; there are not very many cases, and when I do send them up I nearly always get sanction.

11806. How many cases do you get in the year?—Anything between half a dozen and twenty.

11807. Who appoints the inspectors now?—The direct appointment of inspectors is done by the Local Government, but by the Government of India Orders on the Police Commission Report those

powers have been delegated to me. I have made a reference to the Local Government on the point, and I expect that I shall be given power to appoint inspectors direct.

11808. The Local Government can delegate, but they have not as yet exercised their power?—That is it.

11809. As to exemption from clerkship rules up to Rs. 50?—Every clerk on a certain grade of pay has to pass a certain examination; if he is a seventh standard man he cannot draw more than Rs. 50 and so on; there is a regular scale by which their pay is regulated. I wish to be able to excuse my clerks from passing that examination up to the grade of Rs. 50; at present that is done by the Chief Secretary. I would excuse each man separately on the merits of his case.

11810. But subject to general rules which would be issued by the Local Government?—Yes.

11811. You think the influence of the Commissioner in connection with police matters is more than sufficient?—I think so.

11812. Would you give me an instance of what you mean?—In the old days before I appointed any inspector to a district, I had first to consult the Commissioner, then the Deputy Commissioner, and then the District Superintendent of Police; I found such inconvenience and delay arising that I wrote to Government; that was in October 1903. It causes these inspectors to over-stay their joining time, and it puts me to a great deal of unnecessary trouble and inconvenience, having to write all these letters and make all these references on a point of that sort. So I asked that the positions might be reversed and that the District Superintendent of Police might be the first person consulted. They agreed to that. The rules now are that the District Superintendent of Police is the first man consulted; if he has no objection I send a man, and subsequently he has to report it to the Deputy Commissioner; if he has any objection he refers it to the Commissioner, and then we have a correspondence. Suppose the District Superintendent of Police objects, he still addresses the Deputy Commissioner. It comes to the same thing. The moment I get a memorandum from a fairly bad man to come back from leave I cannot place him, or at least I have found the greatest difficulty; I try one Deputy Commissioner after another, and I cannot get the man placed.

11813. But why should any Deputy Commissioner be obliged to find room for "a fairly bad man"; why should not the alternative be that you should be compelled to get rid of the man out of the Service?—But suppose he is a moderate man merely; I should like to withdraw the expression "fairly bad" and say "moderate"—a man of moderate attainments. In the case of a moderate man I should often have a certain amount of difficulty in getting a post for him.

11814. How do you propose to get rid of the difficulty?—I suggest that I should appoint these men to districts.

11815. Without any reference to the civil authority?—No, with the agreement of the District Superintendent of Police and the Deputy Commissioner.

11816. Suppose there is a difference of opinion between your District Superintendent of Police and the Deputy Commissioner, who is to decide the dispute?—I should think the Commissioner.

11817. Then if most of these objections took place with regard to officers who are not very desirable inspectors, it comes back to this, that the Commissioner must decide?—Not necessarily; if it got to a question of reference between the Commissioner and myself, then the Local Government should decide.

11818. Therefore, it may not be quite so easy in this particular matter to get rid of these cross references as you would at first suggest to us?—If I am allowed to appoint a man, I do not think I should appoint an unsuitable man unless I could help it.

11819. Perhaps there is a certain amount of stress to be laid on the words "if you can help it." It

appears that you cannot very well help appointing sometimes an inferior man?—If a moderate man comes back from leave I have to send him to a place where there is a vacancy; I have a great deal of trouble and correspondence in sending him; as a rule I have my way, but it is only after considerable correspondence. I am in a better position than the Commissioners, or even the District Officers, to know the merits and demerits of the officer, and there ought not to be these continuous delays and objections. I should be allowed a freer hand.

11820. Who is responsible to the Government for the good order and peace of the division?—For the peace of the division the Commissioner is responsible.

11821. You say that your Police Officers have a good knowledge of the vernacular?—Very good.

11822. How long does it take a Police Officer to learn Burmese?—It takes him about two years to pass the Lower Standard.

11823. When have they to pass the Lower Standard?—They are given two years in which to pass it.

11824. Within two years can they get a very fair knowledge of the language?—They get sufficient to carry on the work; they can write and read it fairly well, but most of our officers are very proficient at the language. Many of them have passed the Higher Standard; it is rather an exception that they have not.

11825. Would you consider that five years is a proper time to allow for learning the language, or an unnecessarily long time?—It depends on the standard; five years would not be more than enough to enable a man to pass the Higher Standard.

11826. You have not made any suggestions as to the delegation to your subordinates of powers that you now exercise; have you nothing to say upon that point?—About 50 per cent. of my powers I think might be delegated to the Deputy Inspectors-General of ranges. I should say that generally speaking 50 per cent. of that might be delegated to the District Superintendent of Police.

11827. This very considerable delegation of powers that you speak of ought to enable you to reduce cross-references and correspondence?—It would very largely reduce references and correspondence.

11828. Have you received any representations from your subordinate officers from time to time asking that you might give them delegation in respect of various powers?—I do not remember having received any representations of that sort.

11829. Have you ever made any application to Government to give you powers to delegate some of your own authority?—Yes, several times.

11830. Have those applications of yours been entertained?—Occasionally.

11831. (Mr. Meyer.) There are certain restrictions in the Indian Police Act that fetter the Local Government, and you too indirectly, in regard to the entertainment of additional police. I take it you would desire to get rid of them, would you not?—I would.

11832. You said that you wanted power to exempt officers from passing departmental examinations when you considered that desirable. How far do you want to go? Should you have power to do it in the case of Assistant Superintendents of Police?—No, only for non-gazetted officers.

11833. What do you mean precisely by the "direct appointment of inspectors"?—A certain number of inspectors are appointed direct; there are not many now.

11834. That is to say, they are not appointed by promotion of sub-inspectors?—No; at present I can promote sub-inspectors, but as to the direct appointments of inspectors they have to go to the Training School, and after a year they pass out of the Training School and they are confirmed in their appointment. I wish to appoint the men who go to the Training School without reference to the Local Government.

11835. You want to be able to select?—Yes. At present I recommend, and the Local Government accept my recommendations as a rule, but it seems to me that the Inspector-General is really empowered by the Government of India to appoint inspectors, and I take it that, when all administrative changes have been made, I shall be allowed to do so; at present I am not allowed.

11836. Was not what the Government of India meant, probably, the power of promoting sub-inspectors to be inspectors?—They may possibly have intended that.

11837. That is what you might call an ordinary administrative matter, but to take a new man and put him in above the heads of all the sub-inspectors stands on rather a different footing?—Yes.

11838. Is it not possible that that ought to be left to the Local Government?—I agree.

11839. As regards the Commissioners, have they anything to do with the punishment of police officers?—I have known a case in which a Commissioner punished a police officer direct without reference to me. He had no business to have done it.

11840. I want to get at the position, because it varies very much; in some provinces a sub-inspector cannot be dismissed unless the Commissioner approves; in other provinces a head constable who is punished has a right of appeal to the Commissioner; is there anything of that sort in Burma?—Yes; the Commissioner is very much involved in police matters in Burma; no police matter goes on at all unless it goes to the Commissioner. The channel of correspondence is from the District Superintendent of Police to the Deputy Commissioner, then to the Commissioner, and through the Commissioner to me. I would eliminate the Commissioner from that chain of correspondence altogether, except in important matters which affect other departments.

11841. For instance, who has the power to reduce a sub-inspector from one grade to another?—I think the Deputy Inspector-General has.

11842. Would that pass through the Commissioner; let us suppose that the District Superintendent of Police finds fault with a sub-inspector and thinks he ought to be punished by reduction to another grade; would that have to go up through the Commissioner?—No, I do not think so.

11843. Then what sort of things have to go through the Commissioner?—As I was saying just now, any transfers or appointments or punishments of inspectors.

11844. But as regards the lower ranks, they are dealt with departmentally?—They would be dealt with partially departmentally. I think in some cases the Deputy Commissioner has a veto or has something to say, but I have no objection to him doing so unless it is a question of discipline.

11845. You spoke just now rather as if the District Superintendent of Police and the Deputy Commissioner were on an equal footing; do you quite mean that?—I had no intention of implying that.

11846. Is not the District Superintendent of Police a subordinate of the District Magistrate?—Yes, he is his assistant in the Police Department.

11847. And any matters outside discipline and technical matters he refers to the District Magistrate?—Just so.

11848. Now about the promotion of police officers—I am speaking of the gazetted ranks—does that usually go by seniority or by selection?—At present it is going very much by selection.

11849. That is to say, the District Superintendents are appointed by selection?—In the Government of India resolution it is said that no officers ought to be promoted beyond the Rs. 900 grade unless they are specially good officers. We have brought that rule practically into force in Burma, and several District Superintendents of Police have been left in the Rs. 900 grade, and have been

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superseded by other District Superintendents of Police.

11850. That is to say, you begin the selection at the highest grade?—No; there are grades of 1,200, 1,000, 900, 800, and 700 rupees; the Rs. 900 grade was chosen so as to allow moderate men to get into it, and thus earn full pension.

11851. Therefore the highest grade of District Superintendents of Police and consequently all the Deputy Inspectors-General will hereafter be selected officers?—Quite so.

11852. (Sir Steyning Edgerley.) The Deputy Commissioner is a subordinate of the Commissioner, and the District Superintendent of Police is a subordinate either of yourself or of the Deputy Commissioner?—Yes.

11853. As regards the posting of inspectors, why does it not suffice that you and the Commissioner should settle it between you?—I should prefer settling it with the Deputy Commissioner. The Commissioner very often lives very far away. The Commissioner of Arakan has his headquarters at Akyab, and letters sometimes take more than a month. The other day there was a case of the escape of a prisoner; it took a month to get a reply from him—a fortnight to send him the letter and a fortnight to get a reply back.

11854. The Deputy Commissioner might have lived at the same place?—There is a Deputy Commissioner at Sandoway; if I could settle direct with him the matter would be simple.

11855. But why go through him at all; why not deal with the Commissioner direct?—That is all very well, but even then he does not settle it; he invariably refers to the Deputy Commissioner. I used to address the Commissioner direct, and that is what I found.

11856. Are not rewards for passing examinations all governed by rule?—Yes.

11857. Why should not the notification be a sufficient authority for the Treasury Officer himself to apply for the reward?—That would be even simpler than my suggestion.

11858. Now as to this cartridge case; you say there were committee proceedings about the loss of the cartridge case; who sits upon such committees?—Possibly native officers; in Lower Burma it is generally the Assistant Superintendent of Police, a native officer, and an inspector. Two or three officers form a committee; if there are three officers in the place there would be three; if there were not sufficient there would be only two. Three is the proper number if you can get them, the senior of whom is the President.

11859. Then it goes right through the official hierarchy to the Ordnance Department?—Yes.

11860. So that you spent 20 or 30 times the value of the cartridge case before you got it written off?—That is so.

11861. You say you ought to be allowed to entertain a menial establishment where the cost does not exceed 15 rupees a month for each appointment; might that not amount to a good total in the course of the year?—It would with us. I do not think it would affect the budget.

11862. The recurring expenditure with reference to it might go on for ever?—But the powers now under the head of recurring expenditure are Rs. 15.

11863. It might mount up considerably?—I do not think it would, because we have got most of our establishment of that sort now. What I object to is that the entertaining of a sweeper, for instance, in a battalion should necessitate the making out of a precise scheme for the whole battalion, from the Subadar-Major down to the lowest ranks. If I could get over that as an accounts rule it would be better even than getting rid of the sanction.

11864. Have you had any difficulty in carrying through your re-organization proposals?—No; all the financial measures have passed through except one item, which is the conveyance allowance for inspectors and sub-inspectors.

11865. You have got all your fresh grades?—We have got everything sanctioned; the financial part is all done. Nearly everything is in working order with the exception of the deputy superintendents; they have not been quite filled up in the higher grades; we are waiting to try the men.

11866. Were not circumstances of Burma so peculiar that you were not able to adhere strictly to the Police Commission scheme?—Financially we were able to adhere to it; we had no difficulty. Of course, it caused a certain amount of work to get the reorganization through, but we found that it worked all right.

11867. You did not have to ask for modifications of it to suit Burma?—Not many, if any.

11868. The administrative portion of it has not yet been carried out, as I understand?—The Government of India have introduced a lot of forms which are forced on Heads of Departments, as I think, wrongly. We have these forms and we find them unsuitable; we held a committee meeting here, and we sent them back to the Government of India. The Chief Secretary went into these forms and wrote a letter about them, and suggested that we might be allowed to keep our old forms; the Government of India said, no, we must use them, so that we have them now—the first information reports, final reports, and so on.

11869. Do you know who drew them up?—I cannot say; I think very possibly Sir Harold Stuart might have done it.

11870. Were they appendices to the Police Commission's Report?—They were recommended by the Police Commission; they recommended general forms for use throughout India in certain cases. We found that many of the general forms were not suitable to Burma.

11871. You are not allowed to deviate from those forms?—We have not been allowed to do so. I could not say for what reason; I have not seen the correspondence.

11872. Do you put that down to the influence of the expert adviser with the Government of India?—I suppose it must be put down to that; I do not know that you can put it down to anything else.

11873. (Mr. Dutt.) You ask for powers to incur certain expenditure; I understand that you ask for those powers provided that provision is made in the budget, not otherwise?—That is so.

11874. Where an important case is under investigation, does the Deputy Commissioner expect reports of the case to be submitted to him periodically?—Yes.

11875. Does he issue instructions about the carrying on of the investigation?—From time to time what may be called intermediate reports may be sent in; when the investigation is completed a final report is sent in. In intermediary business the Deputy Commissioner does no doubt issue orders. The District Superintendent of Police issues orders, and in the Burma Police Manual everything is laid down as to what shall be done in the case of any report.

11876. So that sometimes the Deputy Commissioner does issue orders?—Yes, I have known cases, and it is a point that the District Superintendent of Police is particularly asked to report upon. If a case has gone on for some time without any report, it is the duty of the District Superintendent of Police to call for reports and see that they are sent to him.

11877. When the police have finally reported that a case is true, but that no sufficient evidence is found, does the Deputy Commissioner sometimes direct the case to be sent up for trial; has he power to do that?—That I cannot say; he might do so.

11878. There is nothing to prevent him?—No, in the case of absconders evidence may be taken in the absence of the accused, and property be attached.

11879. (Chairman.) Are there in disciplinary matters two channels of appeal for the person who is punished, one through the District Superintendent of Police and the Deputy Inspector-General up to yourself, and the other through the District Magistrate to the Commissioner?—Yes, I take it that there are two channels of appeal. I do not know that the other channel is very often used. The channel from the District Superintendent of Police, through the District Magistrate, to the Deputy Inspector-General and myself is the usual channel; I have known instances of the other, but very few and far between.

11880. You say that you would allow the Local Government to increase the salary of an existing appointment, the pay of which is already up to the limit of the Local Government's sanction, by 50 per cent., provided the appointment has been in existence for not less than five years. Probably

what you mean is provided that the incumbent has held the appointment for not less than five years? —No, I did not mean that; I meant provided that the appointment has been in existence for not less than five years. I would not give the Local Government power to create new appointments at 50 per cent. above, but, if an appointment had been in existence, I would empower him to increase the pay of it, and most certainly if the incumbent had been in it for five years.

11881. Suppose a man is put into an appointment, and three months afterwards they raise his salary 50 per cent., that would practically be the creation of a new appointment?—It would if you considered the pay to be the appointment, not otherwise.

(The witness withdrew.)

Adjourned.

SIXTEENTH DAY.

RANGOON, Saturday, 14th December, 1907.

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

The Hon. Mr. H. L. EALES, I.C.S., was called and examined.

11882. (Chairman.) You are a Commissioner of the Pegu Division and a member of the Legislative Council?—I am.

The time is fast approaching when it will become necessary to delegate to the Local Government of Burma all the powers now exercised by the Governments of Bombay and Madras. Some years ago an agitation was started to make Burma into a Crown Colony. There are insuperable objections to this being done, but many of the arguments put forward, indeed all that had weight, were applicable to the suggestion to raise the Local Government of Burma to the rank of a Governorship such as the Governments of Madras and Bombay. But whether the Local Government of Burma should or should not be raised to the rank of a Governorship, there can be no difference of opinion in Burma, at any rate, that our Local Government should enjoy the same freedom and exercise the same powers in local matters as are enjoyed by the two Presidency Governments of Madras and Bombay. Burma is undoubtedly the most prosperous and the most progressive of all the provinces in the Indian Empire. Its rapid progress in wealth and population since the conquest of Pegu has been phenomenal, and this progress shows no sign of abatement.

I do not think that the Local Government requires powers to borrow. It is obvious that the Government of India could borrow money at cheaper rates than any single Government under it unless the loans were guaranteed by the Home Government.

Since Burma is neither geographically nor ethnographically part of India, it is obvious that our Local Government should be allowed a free hand in adopting orders which, however suitable in India, are inapplicable to Burma. As provincial Superintendent of Census Operations I found that a very large proportion of the orders

issued were not merely unnecessary in Burma, but would have led to difficulties in carrying out my work. Luckily I was able to get from my Census Commissioner a free hand in this matter.

I do not think it fair to say that the Government of India is too impersonal or too much dominated by considerations of revenue. But if there has been a tendency in revenue matters to consider them from a purely departmental standpoint it is due to the fact that in settlement and revenue matters our settlements followed perhaps too closely in Upper Burma the lines laid down by Financial and Settlement Officers trained in India and not in Burma. We had at first no trained Settlement Officers, but had to borrow our methods, our directions, and procedure from India. I do not think this resulted in any excessive demand or harsh rates being imposed.

Most of the so-called reforms have no doubt come from the Government of India. But our greatest reform, which is the re-establishment of our village system, is a purely local reform. We should be allowed to work out our own salvation, and we should adopt the reforms found suitable in India if we find them suitable here. In many ways Burma is far behind India, while in others, such as primary education and in social and religious matters, it leaves India far behind.

I am loath to suggest any curtailment of any right of appeal. The greater the power delegated the greater the necessity of safeguarding this right. A right decision has nothing to fear. The only restriction I would place is that of shortening the time allowed for appeals, of course within reasonable limits, otherwise administrative difficulties may arise in filling appointments or carrying out orders.

We shall soon require in Burma a Board of Revenue to which all the powers now wielded by the Local Government in revenue matters should

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be transferred. In the same way many of the powers now exercised by the Financial Commissioner should be delegated to the Commissioners of Divisions, but the time has not yet come to increase indiscriminately the power of the Deputy Commissioners, especially as some of them are men of small experience, while others are not fitted to exercise them.

Instead of dividing the nomination of candidates to appointments in the Subordinate Civil Service between the Chief Court, the Divisional Judges, and the Settlement Commissioner and the Divisional Commissioners, this duty might, and should, be entrusted to the Commissioners of Divisions. No man has a better means of ascertaining the fitness for these posts than the Deputy Commissioners themselves, but obviously it would not be wise to entrust them with these powers. The Commissioners themselves have been Deputy Commissioners and are in touch with their District Officers, and they should be entrusted with the selection of these men. I have found a larger percentage of failures in officers not selected by Commissioners than in those so selected.

Executive Officers, especially in the Delta districts, have not sufficient opportunities for personal contact with the people. In Burma where the relations between Europeans and Burmans are invariably friendly, and where personal influence counts for so much, the loss of touch is especially to be regretted. The main obstacle is that in Burma, despite continued increases of the staff, executive and administrative, we have always more than we can do. The only way to remove it is to increase the staff and to keep down the clerical work. The Financial Commissioner and the Local Government are now considering schemes for reducing this clerical work. All District Officers are expected to be acquainted with the vernacular, and though few can speak Burmese correctly, yet a want of knowledge of Burmese sufficient to enable us to do our work is not one of the faults of the Executive Officers in Burma. The District Officer is the pivot on which the whole civil administration turns. Every year in a growing province it becomes more and more difficult for a District Officer to keep in touch with the Burmans, though the revival in Lower Burma of the village headman system renders this personal contact and supervision more necessary than ever. The Burmans are a delightful people and it is by no means difficult to keep in touch with them, if one has but the time to spend in so doing.

Proposals for the increase of the administrative staff have already been submitted to the Local Government. It has been suggested that the Commission should be increased by 13 appointments, the Provincial Civil Service by 42 appointments, to cope with the increase of work. These proposals were made by my predecessor Mr. Todd-Naylor, and Major Maxwell, Commissioner of Irrawaddy. I do not think they err on the side of extravagance. I do not think that the number of districts should be increased. Instead of sub-dividing districts further, in all first class districts a Head Assistant Commissioner should be appointed as an assistant to the Deputy Commissioner.

Transfers are frequent, of course, but local officers are consulted as far as possible before they are made. This is chiefly due to the fact that the margin of officers on the cadre allowed is not large enough for a continually growing province and partly to the fact that certain of the officers in the Commission are unfitted to take charge of the more important districts. This restricts the field of selection.

The powers already exercised by municipalities in Burma are sufficiently large. Indeed controlling officers should have greater powers.

The Burmans do not want Advisory or Administrative Councils. Instead of giving the District Board powers, for we have none in Burma, I would increase the powers of the Deputy Commissioner, allowing of course an appeal to the Commissioner in each case. We are increasing the powers of our village headmen and on the whole with beneficial results, but we must *pari passu* increase the supervision over them or we shall be establishing,

in many cases, a number of petty tyrants. Fortunately our Burmans are a frank and free people and are still in touch with their District Officers and there is no serious oppression. But it will be necessary to insist on the Deputy Commissioner, his Sub-Divisional Officers and Township Officers spending more time on tour than they are now always able to do. This can only be done by decreasing their clerical work and keeping the district administrative staff adequate to keep pace with the continually increasing work in most of our districts in Burma.

11883. What is the size of your division?—About 13,000 square miles. According to the last census the population was 1,800,000 I think, but it is probably now, allowing for the normal progression of population in Burma, something between two and two and a quarter millions.

11884. How many Deputy Commissioners have you?—Five. In Rangoon we have two subdivisions; in Pegu we have three; in Hanthawaddy we have three; in Tharrawaddy we have two; in Prome we have three. The sub-divisions are divided into two or three, sometimes four, townships—rarely four.

11885. You want to see something in the form of a Council assisting either the Governor or the Lieutenant-Governor as the case may be?—I do, distinctly.

11886. In addition to the existing authorities?—Yes. At present our Local Government is centred in the Lieutenant-Governor himself; there is no Executive Council, as there is in Madras or Bombay.

11887. And you would base your recommendation on the general difference of conditions in Burma from those which obtain in India?—Certainly.

11888. (Sir Steyning Edgerley.) The gist of your evidence is that general devolution involves the maintenance of all existing rights of appeal?—I think so. Perhaps you might shorten the time a little; sometimes too long a time is allowed a man to appeal; of course there may be administrative difficulties in allowing a question to remain unsettled too long.

11889. Are you speaking of administrative appeals?—I am speaking of administrative appeals and appeals by Government servants, both; if we are taking an increase of powers locally, we ought to keep intact the power of appeal against them.

11890. Could you mention any period?—It is hard to say; so much depends on the individual facts of the case, and what the appeal is.

11891. You think that the point should be looked into, and the period reduced to a minimum?—If possible.

11892. Have you any suggestion to make as to provincial expenditure?—I would rather not make any suggestion as to provincial expenditure, except that I think, like most men in Burma, that we ought to get a larger share.

11893. Then as to the relations of Executive Officers with the people, and the question of facilitating their intercourse with the people, and so on, your evidence may be summed up in this way; that the relations are good and easy, and that the main obstacle in the way is overwork?—Entirely.

11894. And you endorse the proposals of Major Maxwell and Mr. Todd-Naylor as being reasonable and fair?—I go further; I think their recommendations might be expanded.

11895. You do not recommend further subdivision of districts?—Not in my own division.

11896. But you think that if more help is wanted it should be in the form of personal assistants?—I think that is the cheaper and the better way.

11897. As to village administration, you think the new Act about the village headman will suffice, but that it necessitates rather more supervision to make it a success?—A new Act has just been drafted and passed, but it is merely an amplification of an Act that has been in force for several years. When you say "new Act," I think you refer to this Act; the principle has been in force several years,

and I would leave out the words "new Act," because it is merely an amendment.

11898. Madras has a Board of Revenue and no Commissioners; Bombay has Commissioners and no Board of Revenue. Here you have got Commissioners and a Financial Commissioner. Assuming that a Council were formed in Burma, would you draw the Financial Commissioner up into the Council and follow the Bombay model, or would you have a Council in addition, and develop the Financial Commissioner into the Board of Revenue, following the Madras model?—I would rather look into it before I give an opinion.

11899. You say all applications for the acquisition of land for public purposes, however petty, must go up to the Local Government; you mean all applications for the compulsory acquisition of land?—I meant that.

11900. You can of course buy land if the people choose to sell it to you?—I was Assistant Commissioner at Pegu at the time of the case I refer to of the acquisition of land for an addition to a bazaar. Of course it is to a certain extent a matter in which the Public Works Department is interested; it would be part of the main cost.

11901. But if you can buy the land is it absolutely necessary to go up to the Local Government?—No, but it so rarely occurs that we should buy; either we have the land at our disposal, or it very rarely happens that there is land to buy.

11902. You say you think that "instead of dividing the nomination of candidates to appointments in the Subordinate Civil Service between the Chief Court, the Divisional Judges, the Settlement Commissioner and the Divisional Commissioners, this duty might, and should, be entrusted to the Commissioners of Divisions." What appointments does the Chief Court make?—They get a certain proportion of the nominations for what they call registered candidates, who come up without a competitive examination, and become members of our Subordinate Civil Service; a certain number, fifteen, are given to the Commissioner of Pegu; less important divisions have fewer, some nine, some six, some five. The Chief Court has some, and now the Divisional Judges are allowed to nominate.

11903. Who makes the final selection?—We send the list to the Local Government, and they either approve or not; then the candidates have to come up for the departmental examinations; they are allowed two years to pass the examination; after two years if they pass the examination they are appointed if there is an appointment ready for them.

11904. I understand that all these officers are taken for a probationary period, the selection being made by the Local Government, and if they are not a success in the probationary period, they are rejected?—Yes.

11905. What is their Service exactly?—It is the Subordinate Civil Service. The pay runs from Rs. 150 to Rs. 250. It consists of *myooks* and township judges. They are all graded as *myooks*.

11906. Are there any Extra Assistants who are purely Judicial Officers?—No.

11907. You have no Service of Sub-Judges?—We have quite recently established a separate Judicial Service. They are what we call Sub-Divisional Judges; I suppose you call them Sub-Judges in India.

11908. Is that the Service the Chief Court nominates for?—No; I think they are all clubbed together when they first go up as registered candidates for *myook*-ships—I speak under correction.

11909. If you were laying out the province altogether afresh, without any restrictions, what would you say was the proper size of district for a Deputy Commissioner?—The population is so sparse in some places and so crowded in others, that no hard-and-fast rule can be applied. Then, again, the question of revenue comes in; in several districts we have enormous areas of uncultivated, and uncultivable, land. It is impossible to give any sort of a standard.

11910. In Madras it was suggested to us that the personal assistants to the Collector might really be colleagues, of the grade of highly experienced natives, and practically that the Collector should have a small Administrative Council of two officials, so as to keep him in touch with native sentiment?—We do not require that in Burma, the Deputy Commissioner is in quite sufficiently close touch with the people already, if he can only carry out what his means of information tell him is necessary.

11911. Then, it has been suggested to us that the village headman is rather losing his influence owing to the diminution of his emoluments; do you think that is true?—I wrote very strongly to the Local Government about this some three years ago. My own opinion is that we ought to follow as far as possible the lines on which the Burmans themselves farmed their village units.

11912. The suggestion made to us was that the headman was going down hill, and the reason given was that his remuneration was less than it used to be—that he was a less big man; what is your view about that?—My opinion is that there has been over-division of the charges of headmen. It is difficult to speak for the whole of Burma, because the policy is not the same all over.

11913. Take your own division?—I have been in charge of the division six months. I am inclined to think that in some districts there has been over-division.

11914. And you think that that over-division has had the effect of diminishing the headman's influence?—The man cannot get enough to live upon; the division is overdone.

11915. It was suggested to us by one witness that there are village elders, and another witness told us that there was nothing of the sort; which view do you take?—Of course there are village elders; there always have been.

11916. They are not recognised under the Village Act?—No, but in Upper Burma there are what are called the *thanadis*, men who helped the *thugyis* to assess the *thathameda*. We have not that in Lower Burma, but there is a very strong public opinion in nearly every Burmese village. I do not think it is according to the nature of the people to require that they should have advisory bodies to assist the *thugyi* to do his work; it would lead to infinite confusion and bad administration.

11917. Will the village elder gradually die out if he has no status given to him?—No, I do not think so.

11918. Is he gradually tumbling to pieces?—No; he is part of the social customs of the people themselves; when the customs and the habits of the people change, he will go too.

11919. But suppose you give him some legislative recognition, would you not keep him?—I do not think he would be worth keeping in that case; if he is no longer required by the folk themselves, there is no use galvanising him into life.

11920. What is your own position as between the Deputy Commissioner and the Government?—I am the connecting link.

11921. There is also the Financial Commissioner; do you deal with all the departments?—I deal with all the departments that the Deputy Commissioner deals with except the Judicial; with that department I only come in contact when Government or private people apply to prefer an appeal against acquittals; that is the only thing; but I am responsible for the maintenance of order and the repression of crime.

11922. Are you responsible in all departments, Revenue, Survey, Police, Medical, and the rest?—Everything; I am a visitor of jails and hospitals.

11923. When the Financial Commissioner was created he obtained his sphere of work by lightening that of the Lieutenant-Governor?—Exactly; he intercepted, as it were, part of the work.

11924. He did not take away any work that you had?—Not at all.

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11925. What are your functions in the matter of police?—The Deputy Commissioner is supposed to be the Head of the police in his district, except in departmental work; I see that the Deputy Commissioner does his work.

11926. You have no actual powers yourself; you are not in the same position in your division as the Deputy Commissioner is as regards his district?—The initiative lies with the Deputy Commissioner. I do not interfere unless the Deputy Commissioner fails to do something I think he ought to do.

11927. (Mr. Meyer.) If anything happens in your division you have no initiative in police matters?—I have no initiative unless the Deputy Commissioner fails, and then I make him do it.

11928. You desire that Burma should be placed under a Governor in Council, with a view to getting larger powers in the Local Government; do you include financial powers too?—Yes.

11929. Are you aware that the Governments of Madras and Bombay have no larger financial powers than other provinces?—I am sorry to hear it; I did not know it.

11930. As to your district system; each district is divided into sub-divisions. Is the Deputy Commissioner himself in charge of any sub-division?—No. He has a special officer at the headquarters sub-division?

11931. Your townships are in charge of *myooks*?—They are.

11932. Are there any Extra Assistant Commissioners in charge of townships?—I think not; I am afraid there have been in times past; then we had a larger number of inefficient men who could not be put in charge of sub-divisions; there may have been a few instances, but it is not a recognised post for a Sub-Divisional Officer, and I think there are none now.

11933. On the other hand, you have *myooks* in charge of sub-divisions?—Yes, we have a few.

11934. Is the reason that promotion to Extra Assistant Commissioners went by seniority?—It is rather hard to say that. During the time of the war we ran short of men, so that some men were put in who were what we should call hard bargains.

11935. But now the *myook* is only promoted to be an Extra Assistant Commissioner if he is fit to hold charge of a sub-division?—Now, yes; it is a *sine quâ non* that he is fit; it is entirely by selection, not by seniority now. Some men are appointed to be Extra Assistant Commissioners who have not been *myooks*; those men are not appointed by seniority; they are appointed direct.

11936. How are the greater number appointed; are they promoted *myooks*, or are they men brought in at the beginning?—I should say *myooks*, promoted by selection entirely.

11937. And the men brought in from outside, are they selected by competitive examination?—Not necessarily. Several who have been appointed have passed for the Bar and been sent to England by their fathers; some have been put in because their fathers have done good service in their time, and we hope that the sons will do good service hereafter; they are rather above the ordinary run of men who are appointed as *myooks*; that is why we put them in.

11938. We have heard several complaints of the inefficient clerk; have you any educational test for these clerks?—We had a clerkship examination, but it has fallen into abeyance; we now insist that they shall have passed certain standards before they become eligible for appointment.

11939. Are their qualifications sufficient?—The results are not always satisfactory. It is not much use raising the standard if you have not got enough men to pass it. We have not yet enough educated men.

11940. The *myooks* you have told us are appointed by the Local Government, subject to a certain number of nominations being made by Commissioners and others; would it not be possible

to let the *myooks* be appointed by the Commissioners, and to have a divisional list?—I am not prepared to say that that is a good thing. I do not see why the Lieutenant-Governor should not keep that power in his hands. Nearly all our nominations, as far as I know—all the nominations I have made—have been accepted; but it is as well to keep the power in the hands of the Local Government.

11941. Subject to the power of removal from a place where he has established undue local connections, is it not desirable that a *myook* should be in the same place at any rate for a long time?—Oh, yes.

11942. Does the present system lead to many transfers of *myooks* from one district to another or one division to another?—We try to stop transfers as much as possible. I had one of my men transferred the other day, and I wrote to the Lieutenant-Governor pointing out that there were urgent reasons for keeping him in his old place, and the Lieutenant-Governor cancelled the transfer.

11943. If you had had the divisional list that question would not have arisen?—It would not. If you mean that the result of a divisional list would mean that we should keep the Burmans inside their division and not move them all over Burma, I think that would be a mistake.

11944. Are all the postings and promotions of these *myooks* gazetted by the Local Government?—They are gazetted by the Divisional Commissioners.

11945. It is only the first appointment, not the transfer, that is gazetted by the Local Government?—The transfers of *myooks* are gazetted by us.

11946. I mean the transfers of *myooks* from one division to another?—When a *myook* is transferred from one division to another his taking over charge is notified by the Commissioner of the division to which he has been transferred.

11947. Does the present system involve much correspondence between yourself and the provincial Government on matters in which you should have the deciding voice?—I have got the deciding voice as far as my own division is concerned, and there is no correspondence there at all, but if it is necessary that a man should be transferred from Hanthawaddy to Meiktila, that is done by the Local Government, and there is no correspondence about it at all, except that we are told that the man must come, and we object, if necessary, either to his transfer, or to the man who is to come in his place.

11948. You have no power at all with regard to posting the Assistant Commissioners and Extra Assistant Commissioners; the Local Government gazette them to a particular district?—Yes; there is a good deal of what you might call demi-official correspondence.

11949. Do they also gazette them to a particular sub-division of a particular district?—They do. We must accept the Local Government's orders, or else write up about it.

11950. Might not the Commissioner have power to transfer his Assistant Commissioners and Extra Assistant Commissioners within the division according to his discretion?—As a matter of fact he is allowed a good deal of discretion by the Local Government. If I wished to move a man from one district to another, I would write to the Chief Secretary and say I wanted to move him.

11951. But every move involves correspondence; might you not have power to move him off your own bat, without any correspondence?—I think personally I might be entrusted with it.

11952. Do you see any objection to giving the Commissioner some powers under the Criminal Procedure Code to invest officers with magisterial powers?—No; I am prepared that he should be able to gazette up to second class powers.

11953. And there are various special powers that have to be specially gazetted—powers to record evidence in English and so forth; would you give the Commissioner those powers also?—Yes, so far as a Second Class Magistrate can hold them.

11954. Do you have anything to do with the appointments of police inspectors or sub-inspectors?—No.

11955. Suppose a sub-inspector is punished, does the appeal come through you?—No departmental work comes through me at all.

11956. It goes straight to the District Superintendent of Police and the Deputy Inspector-General?—It depends what the man has done; sometimes a man has been guilty of an offence which is something more than a departmental matter; in that case the Deputy Commissioner would come in. I have always as Commissioner exercised the power of intercepting appeals as to many little frictions between officers. The other day the Deputy Commissioner reported to me (not to the Deputy Inspector-General) about a piece of petty insubordination; I was able to stop it—to make the man apologize and save trouble; that might have gone up and become a departmental matter. It is rather hard to say where the limit comes in.

11957. You spoke of a man being punished for non-departmental matters?—I mean in criminal matters. Of course there are things as to which it is doubtful whether they are criminal or not.

11958. Are you consulted with regard to the budget allotment in your Division for Public Works or forests?—I do not know about forests, but we are consulted about Public Works.

11959. Is due influence given to your recommendations?—I have been in charge of two divisions. In my division in Upper Burma I had very little to do so far as Public Works went; we had very little money to spend. I have been in Pegu only just over six months, and it is early for me to say.

11960. Have you anything to say in educational allotments?—Not directly.

11961. Would you be in favour of giving the Commissioner a sort of little budget and allowing him to sanction minor Public Works schemes against that?—Yes; we have that already, but that is a District Cess.

11962. I am speaking of provincial expenditure. If we can do a thing from the District Cess we very often prefer to do it in that way; of course there are certain things that we want to do out of provincial revenues; I think we might adopt what you suggest decidedly.

11963. You spoke of the village system as having been revived; was it ever disestablished?—We never made any real use of it ever since we took over Burma until Sir Charles Crosthwaite came here. We had a sort of nominal village system; we had a man who was called the *Kyedangyi*; he was the general butt of the village, the hewer of wood and drawer of water, a man with no authority. Sir Charles Crosthwaite when we took Upper Burma found the old village system still strong, and he got this reform introduced into Lower Burma as well.

11964. It had never died out in Upper Burma?—Not in Upper Burma.

11965. Was it indigenous there?—Perhaps; Lower Burma was not Burma; except in the area just south of the boundary, it was a Talaing country; when the Burmans took it over it may not have been indigenous; and so in Pegu itself we may have had Burman *thugyis* who disappeared when the Burmans went north after the war of 1852. It was not the fault of our officers; they never found any village system there, because, although it was in existence before, it had disappeared with the Burmans.

11966. It is a Burman institution, not a Pegu institution?—Whether it is a Pegu institution I cannot say, when we came here we found the Burmans in charge of the country.

11967. At all events, it had died out in Lower Burma?—Yes.

11968. Now that it is revived, do the Burmese people take kindly to it?—Yes. Our Lower Burma population is not homogeneous like that of Upper Burma. In Lower Burma men come from all parts of the country and there are also the natives of

India; they live in the village, and the *thugyi* has not got the same power, and does not have the same influence that he has in Upper Burma. It is not his fault.

11969. Is he as amenable to public opinion?—It depends on the personal equation to a certain extent. In a Burman village there is very strong Burman public opinion; the Burman has to take into account not only his own opinion, but his wife's opinion. The Burmans are not like the natives of India; their wives have a great share in the administration of the village; you cannot appreciate it if you have lived in India, and not in Burma.

11970. Is there any danger if the position of the village elders and village public opinion is not recognised by law, that things will die out just as they died out in Lower Burma?—Public opinion does not require, either in England or in Burma, to be recognised by law. The public opinion exists, and I hope will continue to exist. Public opinion here in Burma is very strong; if a man misconducts himself he has to face the dislike of his fellow-villagers. I do not think there is any necessity to bolster it up by legislation.

11971. We have heard about larger powers to make grants to religious bodies. For what purpose are grants to religious bodies given?—For the erection of pagodas and shrines.

11972. Do you give them to other creeds also?—I have given them to Muhammadans; I have not had many of those.

11973. And Christian churches and chapels?—In Rangoon there are always applications made for them; that would not affect Commissioners, because where they have an English church there is something more than Rs. 100 worth of ground wanted; it does not come within the range of practical politics.

11974. You are aware that the whole policy in India has been one of religious neutrality between one creed and another?—Quite so.

11975. If you have larger power to make these religious grants, are you not likely to have trouble, one creed saying that they have not been dealt with as well as another creed?—No; they are nearly all Buddhists here.

11976. You do not anticipate trouble with other creeds—complaints that the Buddhists are unduly favoured?—None whatever.

11977. You appear to make a difference between Local Funds and Incorporated Local Funds; what is the difference?—The term "Incorporated Local Funds" is applied to District Cess Fund money which is devoted to works which are carried out and incorporated in the Public Works list of works.

11978. Does that not apply to the District Cess Fund?—No, because District Cess Fund works are done by District Officers; we make bridges and do everything here; we are a sort of maids-of-all-work.

11979. They are incorporated in the provincial budget under the head "Local"?—The words "Incorporated Local Fund" are used to distinguish the money put aside for larger works which the Deputy Commissioner cannot carry out. For example, the District Officer asks for money to build bungalows; if it was a large building costing Rs. 4,000 I should say, "No, you must not do it."

11980. It would be done by the Public Works Department?—Yes, and that is what is meant by the word incorporated; they can do what they like with that money.

11981. But so far as the money is concerned, it comes from the District Cess Fund?—Yes, I am not responsible for the name.

11982. When a Deputy Commissioner goes on leave, do you put in a man from another district, or do you fill the vacancy locally?—I cannot fill it locally in most cases, because we have not got enough as a rule to choose from; sometimes we can do it.

11983. If you have a man you consider fit, but he is junior, do you pass him over simply because

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he is junior?—It depends entirely what length of leave the officer who has gone away has taken.

11984. Generally is too much attention paid to seniority in merely acting appointments?—I do not think there is now.

11985. Are there cases in which officers are moved for their personal convenience because they dislike the district they are in and want to get into another one?—There ought not to be such cases, for mere convenience; if a man's health is not good, you may have to move him.

11986. You spoke about a personal assistant to the Deputy Commissioner?—I did not quite call him that; I should call him the Head Assistant Commissioner.

11987. You want him to be an assistant to the Deputy Commissioner?—I do, that is to save transfers.

11988. But I gathered from the report of Major Maxwell and Mr. Todd-Naylor that they proposed an Extra Assistant Commissioner?—They said "preferably the former," meaning the Extra Assistant; I do not agree with them.

11989. You prefer the Head Assistant Commissioner?—Yes; I have taken a broader view, I think, than they did.

11990. In the case of a *myook's* charge being too heavy, would you be in favour of appointing a deputy *myook* to assist him?—No; I would rather break it up.

11991. You do not want to revive the old circle *thugyi*?—No. I think the *myook* is best, in direct relations with the village.

11992. (Mr. Hichens.) Is not the Commissioner the direct representative of the Government in his division?—Yes. Sir Herbert White in 1890 wrote a circular saying that the Commissioner held the same position to the Local Government that the Local Government held to the Viceroy in Council; that is about it.

11993. Does he correspond officially direct with the Chief Secretary and other Secretaries?—Yes; also with the Secretaries to the Financial Commissioner.

11994. But has he got the right of carrying anything he likes direct to the Lieutenant-Governor over everybody's head?—I would not say he could not do it, but he would not do it ordinarily. He has not the right; he cannot go to the Lieutenant-Governor, except demi-officially or privately.

11995. The idea of the Commissioner is that he should be in his division in order to settle matters on the spot and prevent them going to headquarters?—Yes.

11996. The origin of the Commissioner was possibly the patriarchal idea that substantial justice should be done by the person on the spot and that the obvious delays of references and so on should be avoided?—Quite so.

11997. Therefore, really the Commissioner is an Executive Officer?—Entirely.

11998. How far is the Commissioner an Executive and how far is he an Advisory Officer?—With regard to all technical matters has he executive power; for example, with regard to education, has he any executive power at all?—No.

11999. With regard to police has he any executive power; can you, for example, dismiss, or fine, or transfer a man?—No. I can get a man transferred. If a man has to be moved he has got to be moved departmentally; the Deputy Commissioner, when he wants a man moved, writes to me and I write to the Head of the Police, and he moves the man or not, as the case may be.

12000. And the same with regard to Public Works? For example, if you go to a certain school and see that the building is in a very disreputable condition, you might write to the Superintendent Engineer and suggest that it should be repaired?—No, I should not. I should let the Educational Department know.

12001. You could not say to somebody at once, "Get this thing done"?—I will not say I have not

done that, in a small matter. I have not got the power to do so; I sometimes exercise it without having it.

12002. So that one may say broadly that you have no executive power at all?—I can make the men who have got the executive power act; I have no executive power directly.

12003. You have all the moral force which attaches to a person in your position, but it is what I might call moral suasion?—Something more than that; I tell a man to do a certain thing, and he either does it or not; I take care that he does it.

12004. If there is a difference of opinion has it to be referred to Government?—Yes.

12005. You might differ officially, but in most cases he will probably take your opinion?—Of course.

12006. But as to the exercise of executive power, can you order him to do a thing whether it pleased him or not?—No.

12007. So that, in so far as executive power is concerned, the original idea of the Commissioner is lost sight of?—Yes, but I am afraid it is inevitable.

12008. May we say that possibly the department with which you are most concerned is connected with the revenue?—Have you any really substantial executive powers there?—I can remit revenue up to Rs. 500 in individual cases; the limit was Rs. 100 before.

12009. Are there not very definite rules laid down governing remissions?—Government is increasing our powers; we go by the directions, of course; there are bound to be directions.

12010. Are there not directions saying that before a remission can take place a certain proportion of the crop must be lost, and so forth?—Yes.

12011. Therefore is it not a question of fact, very largely, whether the remission is made or not?—Yes.

12012. Is it a very difficult thing to decide what proportion of a crop has been lost; it is important to have the work done well, obviously; but is it a question that you want a highly-paid and highly skilled officer to deal with?—We have got to see that the Government is not let in, that these remission proposals are honestly made, and that the inspection of lands and crops is properly carried out. When we put down our names as accepting the proposals, we understand that we take the responsibility that the proposals have been properly made; we can only do that by a certain amount of inspection and knowledge of matters.

12013. Could not the Deputy Commissioner make those reports, and for a practical purpose do whatever was necessary?—We have increased his powers—at any rate in my division—from Rs. 50 to Rs. 100; practically I do not think I would suggest that he should have more power than that; very few people, comparatively speaking, pay more than Rs. 100 land revenue.

12014. You think that any remissions beyond that would be too great a responsibility for the Deputy Commissioner?—At present, as to most of them.

12015. Have you any powers in regard to the revenue settlement?—We have a Settlement Commissioner for that. I have general power of inspection; I go out in camp and see the officers at their work; I inspect the offices, and so on. I can advise, or say "This is wrong." For instance, I once stopped two registers in a settlement office that had been going on for two years.

12016. At all events your powers are advisory?—You cannot say to any of these special officers, "Take your pen and write down half, you have made a mistake"; you cannot make any reductions in individual assessments?—We have a man to do that, the Settlement Commissioner. I am consulted when settlements are made, and I report whether more should be put down or less.

12017. I understand from the previous evidence that you have power to appoint your own office staff

and practically nobody else; is that so?—I nominate *myooks*; then, I appoint resident excise officers, by recent rule. It is very hard to say exactly how many other men I appoint; practically I confirm the appointment of several men—for instance, revenue inspectors and so on.

12018. But down to a *myook*, at any rate, you have no power to appoint or transfer or remove on your own initiative?—I have power in my own division.

12019. Can you transfer officers above a *myook*?—In the case of a Sub-Divisional Officer I should consult the Local Government.

12020. But broadly speaking, you would say that your powers are exceedingly limited?—Yes. In the main, I make representations.

12021. With regard to purely local matters, there is an essential difference; you really have executive power there; for instance, with regard to the Local Cess Fund, are you able to allocate that practically as you choose?—Yes; I do the budgeting.

12022. And in regard to municipalities, you sanction the budget?—Yes, the smaller ones.

12023. Do you nominate the members and gazette their appointments?—Yes. Practically in those matters I have a very free hand.

12024. Have you very little executive power in regard to anything but those matters?—Well, the men who carry out the work are under my orders; we try to keep the initiative in the hands of the District Officers, and quite rightly too, but if a District Officer does not do the work, that is where our power comes in; we make him do it.

12025. Is it desirable that the Commissioners should have substantially larger executive powers?—No, I think we have got quite enough, as far as that goes. I have been making representations about increasing our powers as to funds and details of that sort.

12026. But you think that, substantially, the position should be that in regard to matters of general provincial importance the Commissioner should be rather an adviser than an Executive Officer?—He is between the two, really.

12027. In regard to District Cess work are there two separate staffs, the Public Works Department staff, and a District Cess staff?—Yes, but the District Cess staff is at present very small. I hope we shall soon have District Engineers for the larger districts, or one Engineer between two districts; we tried them in Lower Burma before the war, about 20 years ago, and they were not a success; we did not get the right stamp of men.

12028. Would you recommend that they should be under the control of yourself?—No, under the control of the Deputy Commissioner.

12029. They should not be under the control of the Public Works Department at all?—No. I should call them District Engineers.

12030. Why do you want a District Cess Fund staff?—Because the Public Work Department do not carry out our works sufficiently expeditiously; they hang fire, and there is a difficulty in getting the work done.

12031. You feel that if you had more direct authority the work would be more efficiently done?—If you had a man to do the work, he would do it.

12032. We were told the other day that the pay of the village headman is less now than it used to be, because as Government work increases, his own private work, and therefore his private remuneration, decreases?—What do you mean by his "private remuneration"?

12033. He is not a full-time Government officer? In his spare time he pursues his own avocations, and he makes money in that way?—Yes.

12034. If his Government work increases, is it not obvious that he will probably get less in regard to his private practice?—The Burman has lots of time on his hands; he generally is a cultivator, and cultivation is not carried on so many

hours each day; it comes in batches, and he probably has lots of time.

12035. You would not attach much importance to this statement about his pay?—It is a big question which it is hard to answer piecemeal. In olden days he got Rs. 5 a month, sometimes not so much, anything from Rs. 2 to Rs. 8; he was called headman and was not headman. Now he gets a good deal more than that. The other day I sent in a proposal to get the pay raised in the Promedistrict, because the pay was not enough.

12036. In your opinion would the increase of work in the villages necessitate the appointment of a whole-time officer?—No, certainly not.

12037. (Mr. Dutt.) You have recommended the creation of an Executive Council for this province, as there are in Madras and Bombay. If that came about, would you still recommend the creation of a Board of Revenue in addition to the Executive Council?—In Madras they had a Board of Revenue and an Executive Council. I should think we should have both.

12038. And would you have Commissioners also, under the Board of Revenue?—Yes.

12039. You would have these three different agencies for this province?—I am really not prepared to go into this question.

12040. Is not the village headman practically always a man of the village?—Yes, nearly always.

12041. Is the headman really elected by the people themselves?—They actually vote for him. In Upper Burma the post is more or less hereditary; it is when the claims are fairly equal between two or more candidates that it is put to the vote. In Lower Burma there have been, as yet, practically no hereditary claims, there voting comes in much more.

12042. And generally it is decided by the votes of the villagers themselves?—Generally; we pay the greatest attention to their votes; of course we do not invariably adopt their decision.

12043. Besides the monthly remuneration that is paid to him, has he not some land grant?—He does not get monthly remuneration; he gets a commission on the taxes collected.

12044. Beyond that, has he not a piece of land given to him for grazing and so on?—In Upper Burma, not in Lower Burma; it has been suggested to me quite recently that they should have it; it is what they call the *thugyisa*—that is to say, what is eaten by the *thugyi*.

12045. You have told us that in settlement and revenue matters this province has perhaps too closely followed lines laid down elsewhere. I suppose you mean that the same *raiayatwari* system has been introduced here?—No. I meant more in regard to details. We have altered them gradually. At one time people were bound to send in applications for remissions of revenue as early as August, which is absurd; we now allow applications up to the 15th December.

12046. But as a matter of fact is not the *raiayatwari* system the system in Burma?—When you speak of the *raiayatwari* system you are talking of a thing that I am not sufficiently acquainted with to discuss.

12047. Are there any particular rules about rates which you think have been introduced in Burma which ought not to have been introduced?—I think that one or two of the settlements, if they had been properly looked after, in Upper Burma would not have been the failures that they have been.

12048. Has anything been fixed as regards the term of settlement?—Fifteen years is the rule.

12049. The Government revenue is fixed on the principle of getting half the nett profits; is that the rule that has been introduced here?—It is never acted up to; we never take more than a fifth, or a fourth, of the nett produce; it practically comes to that; the people are very much under-assessed and rightly too, I think.

12050. In ascertaining the nett produce do you deduct the cost of cultivation?—Yes.

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12051. And you take a fifth of what is left?—I cannot say that we take exactly a fifth; we are entitled to half, but we do not take it.

12052. Who is the Judicial Head of a division?—In Upper Burma, the Commissioner; he is Divisional Judge as well; we have Divisional Judges in Lower Burma. I have two in my division.

12053. You said that the Commissioner ought to have the power of investing officers with second and third class magisterial powers. Should not the Head of the Judicial work in the division have a voice in the matter?—I have never said he should not. I agree that the Commissioner should act in consultation obviously with the Divisional Judge.

12054. Suppose that the Divisional Judge and you disagreed?—I should not give the powers then, unless I had perfect confidence in the officer.

12055. At present are these powers given after consultation with the Commissioner and the Judge?—No, not with the Commissioner except in Upper Burma; the delegation of the powers of Second and Third Class Magistrates is entirely done on the Judicial side.

12056. Is that not a good arrangement?—No; the Commissioner should take the part which the Local Government would play. It is done by the Divisional Judge recommending it to the Executive; the Executive must come in somewhere.

12057. Will you explain how the Provincial Civil Service is recruited?—The appointments are made by the Local Government, with the approval of the Government of India.

12058. Are there any nominations or recommendations made by any officers?—The merits of all officers in the Subordinate Civil Service are considered by the Local Government, and the Commissioners are consulted about them.

12059. There is no such thing as a competitive examination?—Not for the Provincial Service.

12060. Are any educational qualifications required in the candidates who are listed?—I am not aware that there is any fixed standard.

12061. But generally they are men with a sound English education?—Nearly all the Burmans who are promoted are men who can speak and write English, but not invariably.

12062. Have they passed any University examinations?—Very few of them.

12063. Are promotions from the Subordinate Civil Service to the Provincial Civil Service frequent?—Yes.

12064. Are they made only by merit, or by seniority?—By selection. Long service, of course, is taken into account to a certain extent, provided the man has got nothing against him.

12065. Has every village in Burma got its communal pasture land?—I would not say every village; there are a large number of grazing grounds as we call them; they are demarcated under the orders of the Deputy Commissioner.

12066. Has the forest officer anything to do with the management of these pasture lands?—No, not at all, it is entirely in the hands of the Deputy Commissioner.

12067. Is there not a district forest officer in each district?—As a rule.

12068. Is he in any way under the control of the Deputy Commissioner?—If he does what the Deputy Commissioner does not like, the Deputy Commissioner can interfere with him at the right time; if he thinks the man is going astray, he can tell him so.

12069. Can the Deputy Commissioner pass any orders about it?—Not directly, certainly not.

12070. (Sir Frederic Lely.) As to this Village Act which has lately been passed; I understand that it represents the existing state of things?—Yes.

12071. Under it the village is responsible for the prevention and detection of offences; for sanitation to some extent, and for the preservation of communications?—Yes.

12072. The people are responsible for stolen property, the theft of which may have been traced to their village, and so on?—Yes.

12073. All this shows that village responsibility is still a living force?—Very much so, and we are making it stronger.

12074. Taking it that the policy is to build up self-government by means of which the central Government may delegate powers of management of local affairs to local bodies representing the people, how would you propose to set about that in Burma?—In Burma I would not set about it at once; I would give the people a little more time. You ask me to take for granted a state of affairs which is so supposititious that I cannot give you any answer. I honestly believe that the time will come in Burma when the Burmans—who are an exceedingly trustworthy race—will be fit for it, but I do not think they are fit for it yet; it is hardly within the range of practical politics at present.

12075. In India the course has been to establish District Boards and township Councils, as you would call them in Burma; would that be advisable in Burma?—Certainly not at present; we tried them and they failed.

12076. Then, rather than that, would you take the village as the base, and work up from that?—Certainly; that is to say, in non-urban areas.

12077. Would you expand the headman, whose duties are defined in this Act, for some of his duties at any rate, into a panchayat, that is to say, a Council of elected elders?—The whole idea of the panchayat is foreign to us here in Burma.

12078. Do not call it a panchayat; call it a Council of Elders, the leading men in the village to take the place of the headman in certain matters?—Certainly not.

12079. You do not think it would be an advantage to associate in the management of the village some of the chief men in the village?—Certainly not.

12080. I suppose there are certain points in which a communal interest is taken; would it not be well to have the chief men of the village assemble together and discuss such points?—That is a different matter. If you are to give them any real power, it would mean giving them the spending of money, and they would certainly quarrel.

12081. That would be your only objection?—Well, that is quite sufficient; it is a real practical objection.

12082. Suppose for the moment that this Council of Elders were established. Could we extend the responsibility somewhat beyond the scope of this Act, say to water supply?—Water supply is an important matter, I suppose, in a Burmese village?—Not in my division; we generally have more water than we want.

12083. Then we will take education?—Education is a thing which the village Burman ordinarily would leave to his *poongyi*.

12084. But do you not think the advice and opinion of such a body would be advisable?—The *poongyi* would not want it; he would not brook it; the *poongyi* is far too much an autocrat to brook interference or take advice; he would pay as much attention to them as the average English vicar does to his churchwardens.

12085. If self-government is to be developed in Burma, you would begin, not by district or township Councils, but by the village?—Yes, I would, and I think the people are educating themselves up to it.

12086. (Chairman.) Is the present system of appointing *myooks* satisfactory?—I should rather prefer to restrict the selection to the Divisional Commissioners assisted by the Deputy Commissioners.

12087. Each Commissioner to appoint his own *myook*, not on the recommendation of somebody else, but at his own instance?—At the instance of the District Officer, the Deputy Commissioner.

12088. But not to recommend him to the Local Government?—No, but to nominate him subject to the approval of the Local Government.

12089. At present is the system that Heads of Departments and other people nominate persons to be *myooks*?—They have some such system.

12090. Under such a system it is quite possible that a man having a more or less unsatisfactory clerk and wishing to provide for him may recommend him for a *myook*?—I do not think that any man would appoint a dishonest clerk.

12091. I do not say dishonest, but a man he thinks would be just as well outside his office as inside it?—As I have said, we have had men before who are not fitted for district work.

12092. The Chief Secretary to Government told us that due consideration was given to the views of Commissioners. Are you satisfied with his definition of "due consideration"?—I think we get due consideration now; I do not know that we always got it.

12093. It depends rather perhaps on idiosyncrasies?—The personal equation of the Head of the Government.

12094. Head of the Government, or Head of the Department?—Both; if the Government can trust him he generally carries sufficient weight.

12095. The Inspector-General of Police told us that there was some difficulty as to reappointments of Inspectors of Police returning from leave, and that the real difficulty was due to the fact that sometimes not very good men had to be found, places, and the Commissioners were not willing, very naturally, to find places for them as inspectors in their own divisions. Have you often had instances of that brought to your notice?—A few; I have sometimes objected myself.

12096. Have your objections to a man who was unsatisfactory been sustained or overruled?—Generally sustained.

12097. And the unsatisfactory man has been shifted on to somebody else?—Shifted to a post where it was not so necessary to have a first class man; I will put it in that way; that is the more just.

Major F. D. MAXWELL, C.I.E., I.A., was called and examined.

12111. (Chairman.) You are Commissioner of the Irrawaddy Division and a member of the Indian Army?—Yes. I have been in Burma since 1885, and am pretty well acquainted with Lower Burma—three of the divisions at any rate.

Generally speaking, the rôle of a Local Government in matters of all revenue administration should be to lay down principles; that of the chief subordinate administrative authority—i.e., the Board of Revenue or the Financial Commissioner—to make rules with the sanction of the Local Government and issue orders in accordance with those principles, and that of those subordinate to the rule-making authority to administer the rules. Assuming this opinion to be correct, the actual revenue administration would be in the hands of Commissioners, Deputy Commissioners, Sub-Divisional Officers, and, in this province, of township officers, all subject to the supervision of the Financial Commissioner. As much power should be given to the lowest grade of revenue officer as is compatible with safety, and reservation made of only the more important matters for higher authority. Now, the correct principle of revenue administration is reversed. Take the Land Revenue Act. The rules are made by the Local Government with the sanction of the Government of India and all the power is grudgingly bestowed. Rule 2 reserves to the Government of India the right to sanction grants and leases of land if the land is likely to be required by the State, and the Government of India claim to grant a site valued at over Rs. 200 free of revenue for a religious edifice, see rule 33. Rule 141 requires the sanction of the Government of India, if the commission to be paid to a revenue collector exceeds 20 per cent. of the collections. A glance at the rules will show what high authority is needed for trivial purposes. A Commissioner's sanction is necessary to a grant of land within two

12098. Then you would suggest that you should have full power to object to Inspectors of Police being appointed against your wishes?—Yes.

12099. In Lower Burma have you any dry crops?—Yes.

12100. Have you power to remit in case of failure of dry crops?—Yes.

12101. Considerable power, the same as in the case of wet crops?—Yes.

12102. Are you quite sure of that?—As far as I know we have, I know what our powers are here, but I have been away on leave and they may have been altered. I know about the wet crops, because I have examined them quite recently, and they have just been raised.

12103. In Upper Burma, have you a fixed settlement over a term of years?—In some districts we have; in others not.

12104. And in those districts you fix your assessment from year to year?—On the matured crop.

12105. That is, on the dry crop?—The dry crop generally.

12106. Have you power to make remissions of revenue upon that dry crop?—Yes.

12107. Up to what extent?—I think in Upper Burma Rs. 500; where there is a Settlement Commissioner he has power up to Rs. 500, the Deputy Commissioner up to Rs. 100.

12108. Has any serious loss followed to the revenue through your having these powers to remit upon dry crops?—No loss falls which ought not to fall.

12109. Who fixes the dates of collection of revenue here, the Local Government or the Commissioner?—They are fixed already under orders already approved by the Local Government.

12110. Has the Government of India power to interfere or does it interfere in this matter?—No.

(The witness withdrew.)

miles of the limits, i.e., outside boundary, of even a rural municipality, rule 14. A Financial Commissioner alone can grant over 100 acres to one person, rule 15, and may require a grantee to pay duty on trees. A Financial Commissioner alone can sanction the grant of over 50 acres to a native of India, rule 16 (b). The Local Government must notify districts as fit for tea land grants, rule 25. The Local Government must notify that land in any district may be leased for industrial purposes. A Deputy Commissioner alone can lease up to one acre, a Commissioner one to five, and the Financial Commissioner over five, for such purposes, rule 37A. It needs a Lieutenant-Governor to empower a Sub-Divisional Officer with the powers of a Deputy Commissioner, a township officer with the powers of a Sub-Divisional Officer, or to withdraw powers, rules 125-127, and section 58 (b) of Act. No one under a Deputy Commissioner can remit land revenue, direction 65, or even a Rs. 2-8-0 poll-tax, direction 94. Or, take the Opium Act, it needs a Financial Commissioner to sanction the possession of more than a seer of opium by a chemist, see rule 19, Opium Rules, or to allow a traveller of distinction to possess more than a small quantity of opium, rule 34A. Generally speaking, a Financial Commissioner alone can remit excise revenue, Excise Act, rule 82, but a Commissioner is specially empowered to remit money that cannot be recovered, which is in effect no power at all. It requires a Financial Commissioner to adjust the stamp on probates, &c., see sections 19A, 19B, 19C, 19D, Court Fees Act.

Such examples could be greatly multiplied. I would lay down that power should be conferred as low down as possible, not as high up; and withdrawn upwards, not shed downwards. Human nature is much the same whether in the official or

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layman, and if, for instance, the Financial Commissioner wanted a Commissioner to undertake some work already done by Deputy Commissioners, it is certain that the proposal would be examined more critically than if the Financial Commissioner wanted a Commissioner to hand over to Deputy Commissioners some work performed by the Commissioner. There is hardly a single head of revenue in which work now done by high officials would not be equally well, if not better, done by those lower in rank. Take opium, for instance. The salvation of the Burman is supposed, rightly or wrongly, to rest in the proper regulation of the opium shop. The Commissioner, Excise Commissioner, Deputy Commissioner, District Superintendent of Police, Chief Superintendent of Excise, Excise Superintendent, all inspect opium shops; the man on the spot, the man whose religious prejudices, qualified by his official position, would do more possibly than anything else to help the movement—the township officer—passes the shop daily with closed eyes, appreciative of the fact that his superiors spend their energies in doing his work. The township officer is the original revenue authority, and on him I would confer very extensive revenue powers. This, however, would necessitate the exclusion of the lame ducks. I would exclude them, as has been done in the ranks of the Commission, by saying that any man not fit for a revenue township in certain of the large districts would receive no promotion beyond a certain grade.

Generally speaking, power is too highly placed. It requires a Lieutenant-Governor to sanction every permanent clerk or peon, or to make a plague rule to suit all parts of this very diverse country. A Commissioner must sanction the issue of a gun license, the destruction of an obsolete book. The Chief Court sanctions the number of process-servers; the Commissioner distributes them. In each of those cases, which are taken at random, obviously the man on the spot—the man actually conversant with the necessities of the case—is the man who should have power to entertain or to act. The result of placing power high up is, in instances, very curious. An officer will want, say, two clerks in addition to his present establishment. The Deputy Commissioner will write to the Commissioner, and thence onwards the application is subject to criticism and arithmetic, with the result that one clerk extra is sanctioned. It is not uncommon for an officer to apply for something more than he actually wants in the hope that the cutting down process will stop at his real requirements. The Commissioner should be the budget sanctioning authority for District Cess Funds, the Deputy Commissioner sanctioning establishments and expenditure. At the present moment I am asking the Local Government to sanction a recurring expenditure of Rs. 3-2-9 monthly for lighting a rural bazaar, an expenditure not from provincial but from local funds. A Commissioner now sanctions municipal budgets, those away from district headquarters should be under the sanction of the Deputy Commissioner. The powers of Commissioners and Deputy Commissioners to administratively sanction Public Works (provincial) should be granted and also power given to sanction estimates. The rule in administrative matters should be that the man on the spot should have power to act subject to the control of the man next above. There are not many administrative powers that could be extended to township officers or Sub-Divisional Officers, but the latter might be extensively employed under the Village Act, and township officers to some extent also.

I think the present arrangement of allotting money to Public Works is not satisfactory. It should be allotted to territorial areas, in this province, divisions, and the allotment to works done by the chief Executive Officer in that area. This division in the seven years 1899-1900 to 1905-1906 paid under the principal heads of revenue, land, capitation-tax, fisheries, just over 6 crores out of the grants under provincial Civil Works during the nine years ending in 1907-08, Irrawaddy was allotted on an average just under 3 out of 53 lakhs

for original works, and just under 1-4 out of 24 lakhs for repairs. Taking the average annual payments of revenue at 87 lakhs, or 26-7 per cent. of the average total provincial revenue from those three heads, 3-25 crores, Irrawaddy only gets just over 5-5 per cent. of the total provincial allotment for works and the same percentage for repairs. In the above figures money spent on remunerative Public Works is not included. That is the result of the system. Whether, in a division, a hospital, a police barrack, a court, a road, or a jail is the most urgent work, is a question for local determination, not departmental determination. I would have public works allotments made over a fixed and certain period to divisions, and the money allotted by the Commissioner with the advice of the Deputy Commissioners.

The power to sanction expenditure in the division on public works would necessarily rest with the Commissioner, subject of course to the general control of the Local Government and to special sanction for large works. Again, expenditure by the District Cess Fund should be almost entirely under Deputy Commissioners, and expenditure by municipal bodies under the entire control of those bodies, subject in the case of the smaller or rural municipalities to the supervision of the Commissioner or Deputy Commissioner. I recently asked for a small sum, Rs. 1,000, annually, to purchase presents for deserving public servants and laymen to be presented in darbar, but this could not be arranged owing to objection by the Accountant-General. Certain powers have recently been delegated by Local Government, but an examination of the details will show that little or no real responsibility is handed over. It should not need a Commissioner on Rs. 2,750 to sanction the travelling allowance of *decorés* attending a Lieutenant-Governor's darbar or the payment of a municipal tax. This circular is a good example of the amount of power hitherto retained by Local Governments and with what curious reservations power is bestowed.

I am strongly opposed to any curtailment of the right of appeal to the Local Government. The Local Government must, to whatever extent its powers are delegated, remain ultimately responsible for the good government of its territories. To curtail a right of appeal is to attempt to get rid of its responsibility—a responsibility the public will insist on being in the Local Government. A Government, such as that existing in India, must be in the nature of the case very sensitive to public opinion. It is right that it should be sensitive, and right that the public should have free access to the head of the Government. It is certain, too, that, however much you curtailed the right of appeal, a Local Government would make enquiries into every complaint forwarded to them, and it is wiser in my view that there should be a right than that an enquiry should be an act of grace. The only rule in this province is that second appeals from Government servants under Rs. 50 will not be entertained. I would not extend the power.

Generally speaking, the influence of the Commissioner is sufficiently strong. Undoubtedly there is a tendency to administer departments on the water-tight compartment principle. An illustration may be seen in Financial Commissioner's Circular No. 3 of 1906, on the appointment of the Excise Commissioner: Paragraph 1—the Commissioner of Excise is not to relieve Commissioners of their responsibility; but, paragraphs 2 and 3, he will do most of the work and exercise all the power. The Forest Department work with little or no consultation with Deputy Commissioners and Commissioners. In fact, the doings of the Forest Department in this division, I learn from laymen as a rule, but it is right to say that there is not much work with forests in my division. Notwithstanding this, in my 2½ years' experience as a Commissioner, I have found that I have but to raise my voice to obtain a hearing.

Executive Officers of Government have not sufficient opportunities for personal contact with the people. The principal obstacle is the great increase of office work of recent years, keeping officers

to their desks. Office work is heavy, chiefly on account of the poor quality of the clerks—that is not where the Burman shines; and within the last ten years in this division the number of clerks has been nearly doubled and their pay largely increased. This has resulted in many drawing pay quite beyond their qualifications. As the unqualified get weeded out, matters will greatly improve; but at present many officers will spend an hour or two a day doing purely clerical work. Another obstacle, so far as this division goes, is the lack of facilities for travelling enjoyed by Sub-Divisional and Township Officers. The number of launches is insufficient, and financial considerations render alleviation of the difficulties impossible. In addition to the difficulties of travel, there is the difficulty of accommodation on tour. This has been obviated to a considerable extent by the supply to most European officers of mosquito-proof houseboats. Mosquito-proof bungalows are few and might be multiplied, but they are expensive to build and to maintain.

Some obstacles are of officers' own creation. I was talking not many months ago with a high Burmese official about a township officer who did not know much that was going on in his township. Something I had heard miles away he should certainly have known. I asked the reason. "Oh," he said, "there is no difficulty there. Maung A stands on his dignity so much that no one will go near him. He is not the only one; nearly all young township officers are the same." That is an accusation made not by an European official, but of course is well known to most. The Burmans are a democratic people.

Here and there increases in the *cadre* are required; my requirements have been generally and generously met. I would not reduce the area of districts nor generally of sub-divisions; whether township boundaries can remain as they are is open to question. In some townships where one officer did the judicial and revenue work some few years back, there are now three: one doing the civil work, another the criminal, and a third the revenue. The officer doing the criminal work is known as the Additional Magistrate, and it is questionable whether where an Additional Magistrate is required, the township should not be split. The division of districts is beyond financial possibilities.

Much has been done of recent years to avoid transfers, e.g., the combined leave rule and the shifting of men from a district at the end of long privilege leave. From the 1st January 1898 to the 31st December 1907 (one anticipated change allowed for) there have been in this division—

18 changes of Deputy Commissioners in Bassein;	
13 changes of Deputy Commissioners in Myaungmya;	
14 changes of Deputy Commissioners in Ma-ubin;	
11 changes of Deputy Commissioners in Henzada;	

and in the four years the Pyapôn district has been formed there have been four Deputy Commissioners. Of the 18 changes in Bassein five officers held charge on two occasions, and one officer was a stop-gap. In Myaungmya one officer held charge three times and four twice each. In Ma-ubin one officer held charge three times, one twice, and one was a stop-gap. In Henzada one officer held charge three times. So that the actual number of men in charge of these districts in ten years excluding stop-gaps has been—

Bassein,	13
Myaungmya,	8
Ma-ubin,	11
Henzada,	10
Pyapôn,	4

in ten years. In my appointment there have been eight officers in charge of the division in ten years. Notwithstanding these figures I believe everyone connected with Government admits the nuisance and disadvantages of transfers, and I believe that they are now at all events guarded against as far as possible. If pay (and promotion) went by districts, no doubt the number of transfers would be avoided to some extent. Recently His Honour has announced that he will promote to the first grade of

Deputy Commissioners no officer not qualified to be in charge of a first class district. As most of the latter are in less pleasant localities, this will in itself avoid to some extent the transfers of Deputy Commissioners.

I would free municipalities at the headquarters of the districts of most of the supervision of the Commissioner, leaving them to work subject to the control of the Commissioner, but authorising them to tax with his sanction. Other municipalities and town committees I would place under Deputy Commissioners with the same reservation. One of the chief reasons for the little interest taken in municipal affairs is the feeling that if things go wrong—some Government official will interfere.

Advisory, in course of time to become, if successful, Administrative Councils, might be created. There were District Boards in Burma in the early eighties, but they died of inanition during the rebellion of 1886 to 1890. So young an institution could hardly expect to survive the stress of warfare. The only representative institutions in this division are the municipal and town committees: they might nominate. For the rest, representatives would have to be carefully selected, township by township for the district, and from the District Council for the Divisional. I have no very robust faith in such Councils as advisory or administrative bodies, certainly not for some years, but they would certainly be useful as affording a Deputy Commissioner or a Commissioner opportunities of explaining the policy of Government, of listening to grievances and asking for advice. With careful guidance they might become most useful bodies, and I see no reason why the attempt to make them so should not (in fact I think it should) be made. As a matter of fact at the present moment no officer of Government takes any step without consulting elders and others. District Councils might at first have some responsibilities put upon them in respect of estimates for work at the cost of the District Cess Fund.

Village headmen have criminal and some civil powers which they exercise on the whole admirably. It is within the power of Government or the Commissioner to enhance those powers, and that power is sufficient. Village headmen have also powers in sanitary matters, but not much in revenue, with the important exception that they collect revenue. There is danger in employing the headman too much, as he dislikes work and responsibility even accompanied by power.

12112. Is all due consideration given to the views of Commissioners?—I think so.

12113. If you want to urge a point upon Government you both now, and always, have been able to get your way?—So far as my experience goes, which is 2½ years, certainly.

12114. You do not think that the Heads of Departments are allowed to get their way in a local question in preference to the views of those more or less on the spot?—No, I have never had any case of that kind occur in my experience.

12115. You have three methods of correspondence in India—official, demi-official, and private?—Yes.

12116. Is demi-official correspondence recognised?—No.

12117. Is it recommended?—Yes; it is very desirable in certain cases.

12118. Is a great part of your time spent in demi-official correspondence?—Not very much; in matters of a petty nature I deal with them as far as possible by writing demi-officially.

12119. Must the very fact of there being such a method of correspondence tend to increase your clerical work?—No, I should say it saved it rather; I can make a demi-official letter much clearer, possibly shorter, than an official communication. Possibly more emphatic.

12120. Does the power of writing demi-officially lead you to write one long letter, and then subsequently to supplement it by a still longer official letter?—Certainly not.

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12121. You think that the Commissioner should be supplied with an allotment for general purposes?—Yes, for Public Works.

12122. In conjunction with the Superintending Engineer he would fix what works were necessary and then get the sanction of the provincial Government, and then spend his allotment; is that your proposal?—Under the existing arrangement a work is administratively sanctioned, and in the course of time the Commissioner and the Heads of Departments all send in lists of these works for entry in the budget; then when the budget is prepared, whether a work goes into the budget or not is settled by the Local Government.

12123. What you want is a sum of money given to you, on an average of former years, which you can spend as you please?—Yes, to be entered in the budget.

12124. Would that lead to extravagance?—It would lead to economy, because the man on the spot knows what is really necessary.

12125. Suppose you had a certain sum based on five or six years' expenditure in the division; would it be necessary to give the Commissioner in the seventh year a sum based on the average of the previous six?—I do not know; there are very urgent Public Works for many years to come in this province.

12126. Are you of opinion that District Boards in your division are impossible for the present?—No, I think they are rather desirable.

12127. And it would not be difficult to get persons to take seats on those Boards?—No, I do not think there would be any difficulty, properly nominated.

12128. Would they consist of Burmese?—Yes.

12129. Would there be a sufficient number of Burmese to form District Boards?—Undoubtedly.

12130. In all the divisions of Lower Burma?—I do not know much about some of the divisions, but in the bulk of them.

12131. At all events, you could get a sufficient number of persons to serve on those Boards and to spend the District Fund?—Spending the District Fund is another question, if they are to be Advisory Boards.

12132. I am not speaking of Advisory Boards, I am speaking of District Boards?—I would place the budgets and estimates for sanction and matters of that sort before the District Boards, but I would not give initiatory powers in the first instance.

12133. You would make a beginning?—Yes; there is nothing that exists at the present time of that description, and it might be usefully begun.

12134. (Sir Frederic Lely.) You mention that the rôle of the Local Government should be to lay down principles. Do you intend to imply by that that it is also the rôle of the Government of India to lay down principles?—Certainly, it would be subject to the veto and direction of the Government of India.

12135. You are not prepared to go into the scope of the principles which should guide the Government of India in interference? But within the scope of those principles is it their duty and their province to interfere and assert those principles, just in the same way as it is the duty of the Local Government to assert the principles in its province?—Yes.

12136. You say that the Government of India reserves the right to sanction grants and leases of land, when land is likely to be required by the State, and so on. Would you concede to the Local Government the right to make grants of land without any revision at all?—Yes, subject to the general control of the Government of India.

12137. Even in the case of grants of land for religious buildings? It is not an unheard-of thing in this country for a Lieutenant-Governor to be a very intensely religious man; would there be no danger of a man like that giving a large grant to his own Church?—I do not think so.

12138. Would not the danger, at any rate, be less of vesting that right in the Government of

India than in the provincial Government?—I do not know; it depends whether the Member dealing with the matter in the Government of India was also an intensely religious person.

12139. It possibly would not rest with a single person in the Government of India?—And possibly in the Local Government the grant would be given by the Lieutenant-Governor only on advice; it would come up through the Deputy Commissioner, and he would make a recommendation; the Commissioner and the Financial Commissioner would also do so.

12140. When you speak of "grant of land," do you mean grant of land under ordinary settlement terms, or the grant of land free of revenue?—I am referring to your remark that the Local Government must notify that land in any district may be leased for industrial purposes?—That is a grant of title for cultivating purposes on payment of revenue.

12141. As a matter of fact, a restriction like that must operate very much against the expansion of industrial undertakings?—A case is occurring now in my division in Bassein, to which these rules have not been applied yet; there is an application now pending for a piece of land for industrial purposes; it has not restricted industrial operations there.

12142. But it must cause inconvenience and delay?—It may do so; there was no delay in this particular case.

12143. As a matter of fact, would not land leased for industrial purposes carry a special rate?—I do not know on what terms it is going to be done; I am still referring the matter; this one particular case is the first case that has occurred.

12144. Have there not been many cases of that sort already—land granted for factories and so on?—No, they generally build their factories on their own land, paying the paddy rate.

12145. Is there no special rate for industrial purposes?—No.

12146. Would you see any objection to giving the Commissioner power to grant land on lease for such purposes?—None at all.

12147. You point out how it needs the Lieutenant-Governor to entrust, say, the Sub-Divisional Officer with the powers of a Deputy Commissioner, and so on. I notice in section 24 of the Local Government Act it is laid down that the Local Government must specially authorise any Assistant Commissioner or Extra Assistant Commissioner or Sub-Divisional Officer to exercise the powers of a Deputy Commissioner?—That is in the Village Act; my reference was under the Land Revenue Act.

12148. But is that a general provision throughout legislation in Burma?—No, I think those are rather singular cases.

12149. But it is also the case, you say, under the Land Revenue Act?—Yes, and under the Excise Act.

12150. The Lieutenant-Governor alone can empower a subordinate officer in a division to exercise the Deputy Commissioner's power?—Yes.

12151. Ought the Deputy Commissioner to have the power?—I see no reason why he should not—either the Commissioner or the Deputy Commissioner.

12152. In the same Act, in the case of the appointment of a rural policeman, the Deputy Commissioner may empower the township officer to exercise his own powers?—Yes, that is quite a new clause.

12153. But would you extend it?—Yes, generally.

12154. Would you give a Deputy Commissioner full power to delegate any authority which he possesses himself under any Act to any one of his Assistants?—That is a pretty broad question; I do not know that I would do that.

12155. You would place limits?—I certainly would place limits. I think the Commissioner

should have power to delegate some powers to subordinate officers; there are certain powers which I would not allow him to delegate at all, but I cannot say which at the present moment.

12156. You would recognise that discriminating between different officers works for efficiency?—Yes.

12157. A Deputy Commissioner should be free to grant more powers to one man than to another according to his efficiency?—Yes.

12158. You say that no one under a Deputy Commissioner can remit land revenue or even a two-rupee poll-tax; would you draw no distinction between remission of land revenue and the remission of tax on a mere individual?—The remission of tax on a mere individual was made last year in conjunction with Mr. Todd-Naylor, the Commissioner of Pegu.

12159. Would you entrust this power to remit land revenue to any officer below the rank of Deputy Commissioner?—Yes.

12160. The remission of land revenue may involve a much greater extension of the same leniency than the mere remission of poll-tax; the remission of the poll-tax merely means that you think the particular individual cannot pay, but may not the remission of revenue mean a good deal more than that?—It means that the particular crop is bad.

12161. It may also mean that you are considering the general effect of the season, and that you may be giving others in the village a right to demand similar leniency?—Not unless their crops are destroyed.

12162. I do not say always, but is it not an action that involves more responsibility than the other?—I should have thought not.

12163. You would give an Assistant Commissioner power to remit in both cases?—I would give a township officer power up to Rs. 25; a Sub-Divisional Officer power up to Rs. 50; a Deputy Commissioner power up to Rs. 100; and a Commissioner power up to Rs. 500. Also, we should give the township officers power to grant a remission of capitation tax.

12164. Then you say that to give the township officers greater powers would necessitate the exclusion of the lame ducks; would that not result in a number of disappointed men in the Service?—I do not know that it would; a man knows as a rule when he is a lame duck.

12165. You mean he would acknowledge it himself?—A great number would.

12166. And a great number would not; would you suggest any arrangement for getting such men out of the Service?—No, unless they were extraordinarily bad; in other parts of the country they might do useful work.

12167. You are one of the joint authors of a report making certain recommendations to the Local Government for the delegation of work?—Yes.

12168. Has any action been taken upon it?—Yes, in some matters; that question of remission has been passed.

12169. Has your advice as to remissions been adopted?—Not in full, but partially; the Deputy Commissioner was given powers up to Rs. 100, and the Commissioner's powers were enlarged.

12170. Do you accept the axiom that the signature of the Deputy Commissioner should only be required when he can verify the papers that he signs?—Yes, we are doing that now.

12171. As a matter of fact a great deal of time is lost, or rather was lost, in merely signing the Deputy Commissioner's signature?—Yes; it will be saved I have no doubt; we have not arrived at that stage yet.

12172. A case was mentioned in one of the papers about the appointment of 10 house *gaungs*; the Deputy Commissioner was empowered to do it, appoint, and as he absolutely had no time to do it, he issued a number of blank orders to his Divisional

Officer, and the question arose whether that was illegal or not; whether it was illegal or not, it was certainly very improper?—Yes.

12173. Do cases of that sort often occur?—No, I have heard of one case in the whole of my experience; as a matter of fact the *gaung* has very little authority and power. The Commissioner even under the old Act did not appoint the *gaungs*; it was always done by the Deputy Commissioner, and the Deputy Commissioner gave blank appointment forms to his township officers, giving the township officers strict injunctions to keep them in a safe.

12174. The authority might just as well, or perhaps better, have been given to the subordinate officer?—That is my view.

12175. Then you say, "The Commissioner should be a budget sanctioning authority for District Cess Funds." Who is the authority, as a matter of fact, at present?—The Local Government.

12176. Then you say, "There are not many administrative powers that can be extended to township officers or Sub-Divisional Officers, but the latter might be extensively employed under the Village Act, and township officers to some extent also." That is under section 24, which requires the separate Act and notification by the Local Government for every delegation of authority?—Yes.

12177. What would you like to see instead?—I would like to see the Commissioner or the Deputy Commissioner have the power, either one or the other.

12178. Do you make no distinction between administrative appeals and personal appeals?—I have no experience of administrative appeals; I do not know what you refer to. I was referring to appeals against punishments or dismissals.

12179. Appeals against over-assessment or against a refusal to grant land?—Those are revenue appeals.

12180. Is an excessive power of appeal allowed in cases of that sort?—No; it ends with the Financial Commissioner now, I think, as a rule.

12181. Would you draw any distinction between orders of reduction and dismissal and orders of minor punishments?—There are no such things as minor punishments now.

12182. Fines?—I think fines were barred by the Government of India three or four years ago.

12183. But as a matter of fact, are they never imposed?—I think not; there are the definite orders of the Government of India on the subject.

12184. I have heard of a case not long ago where a man carried a petition against a mere censure against him right up to Government; should that be allowed?—I have not thought out the question.

12185. You say that even if the right of appeal was curtailed, the Local Government would make enquiries into every complaint forwarded to them, in exercise of their right of supervision?—I expect they would; that is a mere prophecy.

12186. Again referring to this Village Act, which is your latest legislation in Burma, I note sub-clause 2 of section 23: The Deputy Commissioner may "revise" any such order: the Commissioner may "revise," and the Local Government may "revise." As a matter of fact, does not this deprive the people of a right without reducing the work?—The word "revision" there is used very much in the sense of "appeal" in many cases. I think it is merely verbal.

12187. You say, "The Commissioner of Excise is not to relieve the Commissioners of their responsibility, but he will do most of the work and exercise all the power." Is not the Forest Department also in pretty much the same position?—There is not much consultation; the Commissioner does not know much of what is going on in the Forest Department. In my division there is very little work in connection with the Forest Department.

12188. Then you say that in your 2½ years' experience as a Commissioner you have found that you have but to raise your voice to obtain a

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hearing. I suppose, as a matter of fact, you are on friendly terms with the forest officers and the excise officers?—Yes.

12189. But how would it be if you were not so; would the Commissioner obtain any hearing?—I should refer the matter to Government if I was dissatisfied with what they were doing. I think that is sufficient.

12190. Both forests and excise you would call integral—you might almost say elementary—parts of the work of administration?—Yes.

12191. Is it a right system that the Commissioner, who is the one man in the division who can take a broad view of things from experience, should be excluded from all share in those matters?—I do not think it is right that he should be excluded.

12192. As to the disadvantages of transfers, what would you say to a rule making the acceptance of an appointment carry with it an undertaking to occupy the post for, say, three years?—I would have no objection to that.

12193. Suppose a man is first on the list for promotion to a Deputy Commissionership, and one falls vacant this month, and it is known that he is going on leave next April; would it be fair to say to him, "If you take this position you must not take your leave in April; you must stay in the new post for three years"?—It would cause a certain amount of discontent.

12194. But you recommend that in the interests of the Public Service?—It depends so very much on what the particular appointment is. If it is a very important district I should say that in the interests of the Public Service such a restriction would be perfectly legitimate; if, on the other hand, it is a very minor district, it would seem hard to put a man in that position.

12195. But you would have to make a uniform rule?—Undoubtedly you would. It might be that a man might be very near his first furlough.

12196. Then it would not injure him very much?—If he had done eight years' service and then had to put in another three years, it would make him 11 years before going home; I think that would be a little too long to be out here continuously. What you suggest might be done if he secured his district after four or five years' service.

12197. In many cases it would be not an unreasonable condition of his receiving the appointment that he should stay for not less than three years?—I think not.

12198. You say, "I would free municipalities at the headquarters of the district of most of the supervision of the Commissioner, leaving them to work subject to the control of the Commissioner, but authorising them to tax with his sanction. Other municipalities and town committees I would place under Deputy Commissioners with the same reservation." Why should you diminish the authority of the Deputy Commissioner, merely because he happens to be at the headquarters of the Commissioner?—What I say is, "I would free municipalities at the headquarters of the district of most of the supervision of the Commissioner."

12199. Do you not say somewhere else that you would place the municipalities at the headquarters of the Commissioner under the Commissioner?—No, I said I thought the smaller municipalities might go under the Deputy Commissioner and the Deputy Commissioner might be the authority; there are so many of them; there are a dozen in my division, with very small incomes.

12200. Is it the present system that the municipalities at the headquarters of the district are under the Commissioner?—All municipalities are under the Commissioner; the Commissioner is the budget-sanctioning authority for all municipalities; I should separate and divide them off.

12201. Suppose that a District Board was created, and also township Councils, and you also had the existing municipalities, would you suggest in addition to all those an Advisory Council to the Commissioner or Deputy Commissioner for each district?

—Not in addition to a District Board; I would have one, and one only.

12202. Suppose for the sake of argument that it is wished to build up a system of self-government, to which the central Government might delegate the management of local affairs; how would you begin in Burma?—I would begin with a District Advisory Board, which should be nominated.

12203. A nominated District Board to manage the District Cess?—Not at first; I would hand over the District Cess to it gradually.

12204. Have you not already got village responsibility as an existing fact; you have got a headman with certain powers, who is practically elected?—Yes.

12205. Are those not good materials for laying the base of local self-government; would it not be congenial to the people to begin there, rather than to go further, and establish an altogether exotic body like an Advisory Council?—What powers would they have?

12206. That would be a matter for consideration; one might suggest powers which they might receive in the matter of Public Works, sanitation, and possibly education. At any rate, whatever the term "local self-government" implies might be entrusted to them. Would it not have more chance of success to begin on indigenous lines rather on foreign lines?—No, I cannot say that I think so; I do not understand exactly what position a Village Council would hold.

12207. It would deal with local matters generally; perhaps you would find the same difficulty with reference to the District Council?—Undoubtedly at first, I should say, use them more to explain the policy of Government, and listen to what they have to say.

12208. You would not have them actually taking part in the work of administration?—Not for some time; not until they were educated up to it.

12209. (Mr. Dutt.) Is there a Forest Department in every district?—Not in every district, there are two in my division; there may be more in others.

12210. Would you like to invest the Deputy Commissioner with some sort of control or power over the forest officer in matters relating to the public interests?—Yes, I think so, where the public interests are concerned. I think they do consult them to some extent; I do not know whether they consult them very freely. I know that in my 2½ years' experience on the Bassein side, where there is not very much forest work, I had not much consultation. I was Deputy Commissioner of Tharrawady, in which there are very large forests, and, as far as I remember, I was not consulted very much. I think it is the business of the forest officer to consult the Deputy Commissioner where the convenience of the people is concerned.

12211. You recommend the creation of an Advisory Council to the Commissioner?—I would have one in every district, and one in the division.

12212. The District Board to be the Advisory Council of a district, and a separate Advisory Council for the Divisional Commissioner?—Yes; some members of the District Board would be necessarily on the Advisory Council for the Commissioner as well.

12213. I understand that a part of the District Cess is spent in the district, and a part of it is set aside to form an Incorporated Fund for Public Works done by the Public Works Department; is that so?—No, the whole of it is spent in the district; it has to be spent on village works; it is handed over to the Public Works Department. It is all called the Incorporated Local Fund.

12214. But is not a separation made between the money which you spend through your own hands, and the money which you make over to the Public Works Department?—No, none whatever, except that it is put into the budget.

12215. As a rule you undertake the smaller works, and leave the large works to be done by the Public Works Department?—Yes, where professional assistance is required. The Local Government has

power to close the balance and transfer from one district to another; under the Act of 1880 the money must be spent in the district.

12216. (Mr. Hitchens.) You want the expenditure on big works to be allotted to you territorially?—Yes, in respect of new works and repairs.

12217. Would you extend that principle any further for Public Works?—I do not know whether a Commissioner could be supplied with an allotment for general purposes.

12218. With regard to the Superintending Engineers, would there not be a difficulty?—None at all I think; the allotment could be either to the Superintending Engineer territorially or to me territorially. I think the Commissioner would be the better person where there are Commissioners.

12219. In that case the Superintending Engineer would be under you? He would be carrying out work included in your budget?—Yes, with my sanction. I suppose in the case of very large works they would have to go up to Government.

12220. The Superintending Engineer might be under two Commissioners; would that not be a difficulty?—I think none at all; it is only a question of money with him. There are no Executive Engineers under two Commissioners, so far as I know. I have two Executive Engineers in my division, and they share the division between them.

12221. Roughly how long is it before a Covenanted Civil Servant becomes a Deputy Commissioner?—I think about 6 or 7 years.

12222. You say that a certain amount of the Deputy Commissioner's time is taken up in inspecting record rooms?—Yes; that is, the arrangement of records. Mr. Todd-Naylor and I both agreed that under the inspection of record rooms there should be one man for the province, or if there should be one man for that work. It is not an unnecessary two, to deal with that work. It is an inspection of records; it is an inspection of the arrangement of records.

12223. It is something that could be done better by experts?—Undoubtedly—by a man who is always at it. It is purely mechanical; seeing whether the records have been received, whether they are in proper bundles, and so on. There is no difficulty about it.

12224. And it could very likely be done more economically and efficiently from headquarters?—Yes, I think so; Mr. Todd-Naylor and myself agreed upon that point.

12225. Would you extend that principle?—I would do the same in the case of Sub-Divisional Officers and township officers; I would have the inspector in the position of the auditor, to see whether the clerks did their work properly, to see whether the registers were all kept properly, and so on.

12226. Would you go even beyond that, and say with regard to municipalities that you would have central inspection?—They are already audited locally; an officer goes round from the Accountant-General's office to audit. He audits every single item. He goes round and makes a complete examination.

12227. Would it not be desirable to have what are known in other parts of the world as Local Government Inspectors?—I imagine that this Examiner of Local Fund Accounts does exactly that work. He is a Gazetted Officer, belonging to the Finance Department.

12228. Another recommendation of yours was the separation of the Public Works Department and the District Cess Fund staff?—Yes, we both agreed upon that.

12229. Would it not be more expensive if you had a separation between the two departments?—When a work for the District Cess is carried out by the Public Works Department, they charge 24½ per cent. for doing it, and we can do it cheaper with our own staff.

12230. Looking at it from the other point of view, ought it not to be more economical to have one staff to do all the work in the district?—Yes, except that there is not one Executive Engineer to each

district; there are only two in my five districts; so it would be utterly impossible for one Executive Engineer to do the work for all. He has not got sufficient staff, and he has his own work to cover; it is as much as he can do to get through his own Government work.

12231. (Mr. Meyer.) This 24½ per cent. which you refer to is the charge for establishment?—The charge for establishment, tools and plant, and everything.

12232. It is not simply commission?—No.

12233. It refers to a great deal of work that the Public Works Department do for you?—Yes, and their skill.

12234. If you had this separate Local Cess Fund establishment, or District Cess establishment, what sort of staff would you suggest?—That is under discussion now. We anticipate getting a District Engineer of the same class as there is in India.

12235. You know Madras?—Slightly.

12236. Would you get the same sort of man as the District Board Engineer there?—Quite.

12237. The Government of India, a couple of years back, gave a grant-in-aid to the Local Boards, and that was extended to the District Cess Funds in Lower Burma. Can you give me an idea how that grant has been applied?—It was distributed to divisions, and distributed amongst the districts by the Commissioners according to their discretion.

12238. Did you give it ratably?—No, I gave it according to the requirements of the various districts.

12239. That is to say, to help some District Cess Fund to carry out some road or bridge or hospital?—No, this grant was for communications only, for which it was restricted.

12240. As to your system of allotment to Commissioners for Public Works, in any case you do not intend to cover the big works?—Yes.

12241. A work that would cost a few lakhs?—Not a very big work; that would swamp the allotment of course.

12242. You would desire that the Government should give each Commissioner a certain lump allotment out of the Public Works budget from which the Commissioner should have discretion to sanction administratively particular works. Within what limit should he have such sanction?—It was not with the view of administrative sanction so much as with the view of carrying out the work after it had been administratively sanctioned, distributing the money after the works had been administratively sanctioned. The Commissioner has not power of administrative sanction at the present moment.

12243. There are three stages in a Public Work. There is first of all the allotment in the budget, the financial provision; secondly, the administrative sanction for that particular work; thirdly, the professional sanction for the estimates?—The administrative sanction comes first of all and then it goes into the budget; then the work is executed.

12244. You have got to get your work administratively sanctioned, and then you have got to put it into the budget?—Yes.

12245. The Commissioner ought to sanction the work administratively?—Yes, up to certain limits I should say.

12246. So far you merely say, "This is a good work to be undertaken provided there are funds"; does he also sanction financially?—He does not sanction administratively provided there are funds; the administrative sanction is given simply because the work is a good work.

12247. There may be many good works and Government might be hard up?—Then the work would not have got into the budget.

12248. Is the Commissioner to get a lump sum out of the budget?—That is my idea.

12249. We will say by way of illustration that he gets five lakhs; is he to distribute that five lakhs between works A, B, and C as he pleases?—Only works that have been administratively sanctioned.

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12260. By whom—by yourself?—Some by myself and some by the Local Government; it depends on the size; I would give the Commissioner power up to, say, Rs. 20,000, and the Local Government power up to, say, Rs. 50,000. I think the Government of India has power beyond Rs. 50,000.

12261. Then the professional sanction is to go on as at present; would the sanction to the estimates be done by the Public Works Engineer?—Yes, I think so.

12262. Have you ever thought of having a similar system in regard to minor appointments giving the Collector a small budget provision within which he could entertain additional temporary or permanent clerks?—Mr. Todd-Naylor made a suggestion to that effect.

12263. You spoke about having a special officer to inspect record rooms. Have you not found as a District Officer, and as a Commissioner, that you get valuable information from inspecting the records of your subordinates—the current records?—Yes.

12264. Do you imply that your inspection, or the Deputy Commissioner's inspection, of the current records should in any way decrease?—No.

12265. As regards treasury inspection, is not the proper person to inspect the sub-divisional treasuries the District Treasury Officer?—The Deputy Commissioner usually does it.

12266. You want to relieve the Deputy Commissioner, and you want to bring in an outside expert; in Madras the Treasury Deputy Collector inspects the treasuries?—We have only one Treasury Officer here, and he would not be able to do the work; I do not know who would carry on his work if he had to go and inspect the treasuries.

12267. Assuming the Treasury Officer could go, would that inspection by him be better than inspection from outside—from the Accountant-General's Department?—I should say not; the Accountant-General's Department would be trained people.

12268. You want to relieve District Officers from all responsibility for accounts work?—I think the Deputy Commissioner is the person to inspect sub-treasuries; we did not recommend as to sub-treasuries.

12269. I gather from your report that the District Officer is heavily burdened with magisterial work of which you propose that he should be relieved?—Very largely. I would relieve him where it is necessary.

12260. You have a number of cases in which land is granted on favourable terms?—Not on favourable terms.

12261. Rubber plantations?—Special crops, yes—rubber and other things.

12262. Land is granted free of assessment for a number of years?—All land is.

12263. And later on there is a light assessment?—There is in the case of rubber.

12264. You want a more or less free hand to the Commissioner for those grants?—Yes.

12265. And to the Deputy Commissioner also?—I think so, yes.

12266. You also require a fairly free hand in the grant of land for religious purposes?—Yes.

12267. And as regards mining concessions, do you want a free hand also?—I know nothing about mining concessions.

12268. Is it not possible that this free hand will lead to a considerable alienation of Government revenue?—I think not.

12269. I have heard that the Burmese are a very sympathetic people and the District Officers are very fond of them; is there not danger of the District Officer being led away by his love of the Burman into sacrificing revenue?—I do not think so.

12270. You do not think that the District Officer would be inclined perhaps to give land for religious purposes too freely?—I think he would give what is right; I do not think he would give too much.

12271. Would you be in favour of allowing the Deputy Commissioner to delegate any power which he was not specifically forbidden to delegate?—It is very difficult to answer a question of that sort.

12272. As regards your remission system in Lower Burma; I understand in the first place that under certain conditions a man gets off very lightly for fallow land that he has not cultivated?—Yes.

12273. Apart from that, if a crop is short of its normal outturn by more than one-third you give remissions?—Yes.

12274. Have you a graduated scale according to rules?—It is graduated by the extent of the disaster.

12275. That is to say, if one-half of the crop is lost you give one-half of the remission?—Yes.

12276. And if five-sixths of the crop is lost you give five-sixths?—Yes; or rather, I think that would be the total amount. I think six-sevenths is called a total remission.

12277. Has the Sub-Divisional Officer no discretion in those points?—The Township Officer and the Sub-Divisional Officer are the men who actually inspect the crops. They merely report to the Deputy Commissioner.

12278. As to that restriction of remission up to Rs. 50 and Rs. 100 in individual cases, does that apply to these rules?—Yes.

12279. Therefore, the rule is a remission according to a fixed scale to be made by the Deputy Commissioner, but it is subject to a maximum amount in each case which he cannot overstep without reference to higher authority?—Yes.

12280. You mention in your report that in some cases it might be desirable to split up the myook's charges. You also speak of giving myooks some training before they take up the charge. Might you not effect both those objects—giving a preliminary training and relieving the myook—by having a deputy or assistant myook?—The assistant myook would not be of any relief to the myook he was working with.

12281. Might he not take a good deal of work off his shoulders—case work, inspection work, civil work?—I think not; he would be rather a burden than otherwise.

12282. You spoke of the Commissioner having no power, or practically no power, in excise matters. Mr. Bales told us that the Commissioner appoints the resident excise officer?—Yes; I was referring to that circular; I was not saying that he had no powers. Since that circular was issued the appointment of excise officer has been handed over to the Commissioner.

12283. An Excise Commissioner has been lately appointed in this province?—About 18 months ago.

12284. You have got a very serious matter to deal with here in the way of opium. You have an artificial system by which you are endeavouring to regulate the sale of opium and prevent its consumption by the Burmese population. And for that purpose you have large preventive forces and these excise officers?—Yes.

12285. Formerly these things were managed by districts?—Formerly there were no preventive officers at all.

12286. Was not the reason that an Excise Commissioner was appointed that the force had become so large that it was necessary to have a central co-ordinating Head?—Not to my knowledge; the preventive establishment was created in 1903, I think.

12287. Who managed it then?—It was managed by the Financial Commissioner. The appointments were always made by the Financial Commissioner up to the time of the appointment of the Excise Commissioner.

12288. You speak of the Township Officer passing the opium shops daily with closed eyes; why does he do that; is that not his own fault?—He does not go in because he is not asked to.

12289. Cannot you make him go in?—Yes, I think he should go in.

12290. Have you any opinion as to the Commissioners appointing the myooks; are not the myooks now appointed on a provincial list by the Local Government?—Yes, on the nomination of Commissioners, and of other authorities also.

12291. Might not the myooks be split up into divisional lists and their appointments made by Commissioners?—I see no objection to that.

12292. Would you be in favour of the Commissioner posting the Assistant Commissioners and Extra Assistant Commissioners within his own division?—I see no reason why he should not have that power. The Commissioner posts Township Officers and removes them, and I see no reason why he should not post his Sub-Divisional Officers.

12293. Might he not have powers to invest officers with second and third class magisterial powers?—I see no reason why he should not do so.

12294. And certain other special powers that require special investiture now under the Criminal Procedure Code?—Yes.

12295. You desire also that he should have some power in land acquisition, if the Land Acquisition Act is to be put in force?—Yes, or even the Deputy Commissioner; it is very laborious and tedious work, these land acquisitions; they make a very large amount of work.

12296. At the same time, you are not specially desirous of decreasing appeals in administrative matters?—No.

12297. Having regard to the large increases of power which in one direction or another you are proposing for Commissioners, it is not likely that the number of appeals against their orders and against the orders of the Deputy Commissioners, who will have their powers increased enormously, will increase in number very much?—I think not, so far as I know.

12298. Your experience is that in this province people do not appeal very much?—No, I do not think they are very litigious.

12299. You have served in the province for some 22 years; have you found that the tendency to appeal is growing?—It possibly is, to some extent.

12300. Is the growing number of appeals what you would consider rational appeals or frivolous appeals?—Most of the appeals that come to my Court are quite rational.

12301. But is it not possible that as time goes on, and as the Burman gets more educated, and the number of lawyers increases, the number of appeals will largely increase also?—It may be so.

12302. Without mentioning any names, can you tell us whether, in your opinion, all the Deputy Commissioners in the province whose work you know of are fit for their appointments; are they men whom you would appoint to-morrow if you had the re-doing of it?—No, I do not think they are.

12303. Your memorandum shows an enormous number of transfers; in Bassein on the average there have two Deputy Commissioners in a year—18 in 10 years?—That was due to changes; the number of men in charge of the district was 13.

12304. Including stop-gaps, you say there were 18 in 10 years, 8 in 8 years, 4 in 4 years, and so on; consequently your District Officers were transferred on the average once a year?—Yes.

12305. Is that a satisfactory state of things?—No, not at all.

12306. You say that if pay and promotion went by districts the number of transfers would be avoided to some extent; will you explain that?—I think that if the pay attached to certain districts was larger than that attached to other districts, the men in those districts would like to remain there, and not go on leave when their time for leave came.

12307. (Sir Steyning Edgerley.) I understand that your principle of re-arranging the function of

officers is to confer power as low down as possible?—Yes, originally.

12308. As much power should be given to the lowest grade of revenue officer as is compatible with safety?—Yes.

12309. You say, "Speaking generally, I should say that there is hardly a single head of revenue in which work now done by high officials would not be equally well, if not better, done by those lower in rank." Then, in answer to a question here, you said you were opposed to any sort of general power of delegation as between the Deputy Commissioner and his subordinates?—I was asked as to section 24 of the Village Act.

12310. In the Madras Regulation of 1828 the Collector, subject to the retention of revision and appeal, can give the whole of his powers to his Assistants, and there is an exactly similar provision in Bombay. Would you have any objection to that sort of provision in Burma?—I have no objection to it.

12311. Suppose, as has been suggested, that the Deputy Commissioner is not consulted about forest matters, if he saw anything that he thought he ought to do, would he do it?—Yes; he does that now.

12312. It does not depend in any way on consultation?—Not at all; things may happen that he does not know of. But if he got any complaints he would undoubtedly take them up.

12313. About treasuries; is it your idea that there should be an extension of the Accountant-General's local audit?—Not exactly the local audit, but that they should have local inspecting officers to see that the district treasury is worked properly.

12314. You mean that the district treasury should be under the Accountant-General?—The actual work of the treasury, yes.

12315. The idea being to free the Deputy Commissioner for out-door work?—More or less, yes.

12316. What sort of establishment would you suggest to carry out that idea?—I should think the Accountant-General's Department. The class of man who is an officer of the Accountant-General's Department could very well do it; he would be an Enrolled Officer.

12317. You think that inspection from time to time would be sufficient?—That is all the treasury gets now.

12318. But the Deputy Commissioner is responsible now; he has to sign the balances once a month?—He would still have to sign the balances; he would still have to verify the money.

12319. How far would you relieve the Deputy Commissioner?—The Commissioner now inspects the district treasuries, and the suggestion was that; instead of this being done by the Commissioner, it should be done by some expert. It was to relieve the Commissioner rather than the Deputy Commissioner.

12320. About that contribution of 24 per cent. in the case of large works if the Executive Engineer does the work for the districts. Has it ever been considered in Burma whether the remission of that charge would not be a suitable contribution?—They have reduced it in cases of certain works to 10 per cent.; that is in the case of poor municipalities, and the Local Government has occasionally remitted it altogether, I think.

12321. That is on each occasion; it has not been done generally?—No; each particular case has been taken on its merits. It was proposed to reduce it to 10 per cent.; that was some years ago, but the Public Works Department would not hear of it.

12322. (Chairman.) Is the obligation on an officer when he first comes out to stay for eight years without any leave too long a period?—Yes.

12323. What would you cut it down to?—Four or five years, as a compulsory term.

12324. In all these suggestions which you and Mr. Todd-Naylor make, you do not suggest to us the reduction of much correspondence between

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officers; you suggest the transference of work from one set of officers to another, but the bulk of the complaint being that the work is clerical, you make no suggestions which would reduce that work?—I do not think it is possible. So far as I know, nobody writes a letter unless he is absolutely obliged to.

12325. Your proposals are not for the reduction of work, but for the transference of work; you want to transfer work to the District Superintendent of Police, to the Accountant-General, to the Public Works Department, to the Civil Surgeon, and so on?—The actual work is there, and we do not know how it could be reduced.

12326. All these departments are now working up to their full limit, so that your proposals are to relieve already over-worked officers by the transference to other already over-worked officers of fresh burdens?—Not necessarily. You say the work is to be transferred to the District Superintendent of Police; all that takes place now is that the District Superintendent of Police recommends, and the Deputy Commissioner passes, orders. We recommend that the District Superintendent of Police himself should pass orders.

12327. Will that, or will it not, reduce correspondence?—The District Superintendent of Police does not correspond with the Deputy Commissioner; he sends on papers.

12328. Then take the Civil Surgeon, who you say is to take the place of the present Vice-President of the municipality; does that mean no transfer of correspondence to the Civil Surgeon?—No, he is Vice-President in most cases; at most headquarters of municipalities the Civil Surgeon is almost universally Vice-President.

12329. Then there is no reduction of work at all. Then your proposition is that the District Cess Fund shall be under the District Engineer; that is transference of work again?—Not the District Cess Fund, but the District Cess Fund works. They are now under the Deputy Commissioner; some of the larger works are carried out by the Public Works Department. The recommendation is that they should have a special engineering establishment paid for by the Fund.

12330. That comes under the head of increase of staff?—Yes.

(The witness withdrew.)

Colonel W. G. KING, I.M.S., C.I.E., M.B., C.M., D.P.H., was called and examined.

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12331. (Chairman.) You are Inspector-General of Civil Hospitals and Sanitary Commissioner in Burma?—Yes.

12332. You have under you Commissioned Medical Officers with certain subordinates?—Yes.

12333. As Sanitary Commissioner you have a Deputy Sanitary Commissioner?—Yes.

The Local Government should be allowed discretion to borrow, provided the loan be contracted so as to be paid before the termination of a provincial contract with the Government of India. It is recognized that the advantages that would accrue from loans for so short a period would be limited; but there must nevertheless be conditions in which it would be advantageous especially in respect to public works. Exceptional cases may also occur where a certain duty is performed by Government in return for a portion of revenue handed over to it by a local body. If that revenue, by economy exercised or by natural increase, more than suffices for the duty, it would seem legitimate to apply the excess to the raising of a loan, without reference to the period of the provincial contract. For example, the Government of Burma undertook medical arrangements within the municipal limits of Rangoon, and thus relieved the Municipality of connected charges. The Municipality, on its part, gave up a revenue of two lakhs per annum derived from excise. This goes into the general revenue of Government and, in this sense, can no longer be regarded as a separate sum; but it seems to me reasonable to hold that as this money was in return for a specific duty, it would be right to apply it to the raising of loans for purposes within that duty. Thus, the new General Hospital is estimated to cost about 39 lakhs and is being paid for from current revenue, with the result that other urgent medical requirements, such as bacteriological and chemical laboratories, small-pox and cholera hospitals, and a lunatic asylum, must be delayed; whereas, had a loan been raised, with the approximate annual saving of Rs. 75,000* it would have been possible to have at disposal at least 8 lakhs payable in about 13 years at 4 per cent. and have erected most of these buildings, and have secured their benefits within a more reasonable time. Again, in the case of remunerative Public Works, it would seem reasonable to allow a definite percentage of earnings to be devoted to loans for remunerative expansions and improvements.

Local Governments should be allowed the widest discretion to create temporary posts for experts, provided the period of appointment did not extend beyond the term of the provincial contract. For

* The difference between the present cost of the hospital and the increased excise revenue.

example, were any unusual bacteriological or parasitological problem to arise, it should be possible for the Local Government, without hesitation or the effort to persuade the Government of India to accede to its views, to call for expert aid from any part of the world. Similarly, there must be numerous problems in reference to economical products of the country, engineering, and the like, that would receive an impetus if this concession were allowed. Had each Government been in a position to act in such matters, it would not have been necessary to wait for the Government of India to appoint a Plague Commission. Each Government would have worked out the problems in its own area, even had inter-communication been essential for final conclusions.

When the Government of India have approved a scheme in principle, the Local Government should be afforded full discretion as to method of putting it into practice. For example, in reference to the Burma Government Medical School, the Government of India laid it down that the arrangement should be experimental for five years. Factors which militate against its successful working are now apparent, but no modification is possible without referring the whole question to the judgment of the Government of India. Orders of this description not only savour of rigidity, but prevent progress.

I would not advise that complete freedom should be given to Local Governments in developing reforms. But the reforms having been on broad lines approved by the Government of India, there should be no question of going up to the Government of India on every detail or getting sanction for each modification. It should suffice if they were kept informed by progress reports, and had the right of interference when necessary.

I consider the sanitary and medical requirements of the huge area of India are of sufficient importance to demand the presence of a special Member for Public Health on the Viceroy's Council. This expert member would thus be able to exercise his influence on Local Governments with better efficiency than as the Head of a Department, as at present. Although there is a stage in all organizations for purposes of government where excessive centralization may be detrimental and must be watched for, in the departments concerned with technical and professional matters, centralization is of value and should be aimed at. Otherwise in the rush of official work by Governments, they are liable to be forgotten and receive only the crumbs of finance. They must be able to make themselves heard. Hence, I would not only support the principle of Imperial Directors and Inspectors-General, but would expand it as indicated.

The right of appeal to the Government of India is a valuable asset, and a necessary safety-valve of the Services as organized in India. I would, however, confine the right of appeal to officials drawing Rs. 150 and above. No right of appeal should lie to a Local Government against any disciplinary order issued by the Inspector-General of Civil Hospitals, unless rectitude of conduct of the officer or subordinate aggrieved is involved. Under present rulings, an appeal lies to Government against any disciplinary order issued by me, and obviously any power of enforcing discipline I possess must vary with the individual nature of the officers and subordinates concerned and their appreciation of how far, should they appeal against an order, they are likely to secure their ends. In the case of the Civil Surgeons, I would allow no appeal from decision in respect of servants of the inferior service, but would allow this to the Head of the Department, in the case of servants in superior service, up to a salary of Rs. 50, and above that to Government.

Heads of Departments who have to press claims that do not involve productive works are handicapped, by the possibly limited financial powers of the Local Government. In this sense, the Secretariat treatment of representations has to be rescued by the officer pressing his views from what may be termed the "departmental standpoint." The success attending such representations must therefore vary with the personnel of Governments, and may not necessarily keep pace with actual public requirements. There is here a want of "rigidity." Nothing could prevent the action of these factors other than determining that a minimum percentage of both provincial and local incomes shall be at disposal for medical and sanitary purposes.

I see no reason why the influence of a Commissioner should be exercised in reference to any other department except his own. To permit an increase of power in respect to other departments would be to stultify decentralization. Each department should be self-contained, and capable of performing its own duty. The Commissioner's position should be that of non-interference, so long as neither the peace nor safety of his charge is involved by the action of other departments, and the rights of his own department are not trammelled.

My limited experience in Burma precludes me from giving a definite opinion, but I should think there is still good contact between the people and their rulers. It is however unlikely, as time advances, the same changes will not occur as have resulted in India, namely, gradual decrease of contact between the rulers and the ruled. A necessity to prevent such a change must be decentralization in respect to the Commissioner. Far from therefore considering any increase of powers of the Commissioner advisable, I would suggest his present powers should be freely delegated to Deputy Commissioners, and that the Commissioner should assume more the position of an inspecting and advising officer. Increase of staff as a sequence of that officer's decentralization would aid results, but this forms but one and a readily recognizable factor—mitigation, but not cure, could be expected; the actual contact with the people, which must be the political desideratum sought for, can only be brought about by this necessity being systematically recognized as part of the policy of each Government, and the selection of their officers should, therefore, in the superior grades more especially, not be determined solely by seniority but by fitness to maintain this particular influence.

So far as professional and administrative responsibilities are concerned, there is no material difference between the duties expected of a Surgeon-General and an Inspector-General of Hospitals. The only appreciable difference is that, in the former case, he serves under a Governor and, in the latter, a Lieutenant-Governor. Yet it is laid down as an inviolable rule that the personal assistant of a Surgeon-General only may be a Commissioned Medical Officer; that is, the question has arbitrarily been settled by an appeal to rank and perhaps assumed amount of work, instead of the nature of work expected, which latter factor should have predominance in settling the nature

of the staff. Whatever the local conditions may be in other provinces, there is no just reason why this rule should be enforced in Burma. The following give details as to area and the number of subordinates under administrative control of Burma and Madras, respectively:—

	Area. Square miles.	Number of Civil Surgeons.	Other Gazetted Officers.*	Subordi- nate Medical Staff.
Burma	236,738	40	37	335
Madras	141,726	30	44	604

* Excludes four Commissioned Medical Officers serving in the Jail Department.

It is evident from the above that, although the subordinate staff is smaller, the staff of Gazetted Officers is greater, whilst the area to be traversed by an Inspecting Officer is much greater in Burma than in Madras and, consequently, duration of absence from headquarters must also be greater. Hence, the responsibility in respect to management of the first steps in administrative questions (which often make or mar the result) must frequently fall upon a non-professional officer. Further, he must have much personal communication with Civil Medical Officers, as the officer representing the Inspector-General in the absence of that officer, and also reply to urgent reference from Government. Although laymen may acquire much of the necessary professional traditions which go to influence medical administration, there cannot be the slightest doubt that it would be more appropriate that their interpretation should emanate from a professional officer. My office is about to be divided so as to have a separate Sanitary Commissioner. This officer, although independent, is still a Medical Officer and would be subject to my administrative control in matters other than purely sanitary. Nevertheless, he will be provided with a Commissioned Officer as his Deputy, and may, in course of time, have several such officers at his command. His Deputy will relieve him of much routine office work, and in that respect represents a personal assistant. No difficulty is found in providing the Inspector-General of Police nor the Director of Public Instruction with personal assistants of their own cloth. There seems therefore no reason behind the orders of the Government of India, beyond enforcement of rigidity and demand for uniformity, in treating areas which are not similar in their requirements. A similar rigidity is observable in the demand for uniformity in respect to Hospital Assistants throughout India, although conditions must vary in different provinces as to the money value of pay received. Thus in 1892, the Madras Government was informed by the Government of India in respect to a request for improving the prospects of Civil Hospital Assistants "as however it is necessary that the status of this class of officers should be the same in all provinces, they have decided to consult other Local Governments, etc., etc." Apparently, this demand for uniformity prevented the Government of Burma from acting upon a request of the Inspector-General of Civil Hospitals, in 1896 to at least alter the pay of the lowest grade of Hospital Assistants. As matters stand, this paralysis of efforts has resulted in a poorly educated, badly paid, and discontented class of Hospital Assistants in Burma. The whole question is, however, now under consideration by the Government of India.

It seems to be essential that each Civil Surgeon should be provided with a Civil Assistant Surgeon at his headquarters to enable him to proceed on tour more frequently than at present.

There is a want of liberality also in respect to the appointment of Commissioned Medical Officers to this province. Appointments that would be held elsewhere by Commissioned Medical Officers are filled by Military Assistant Surgeons, and Uncovenanted Medical Officers. Forty Civil Surgeons are filled by 7 Uncovenanted Medical Officers, 10 Military Assistant Surgeons, 4 Civil Assistant Surgeons, and 19 Commissioned Medical Officers. In the General Hospital, Rangoon, 385 beds are served by 2 Commissioned Medical Officers, aided

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by a Resident Medical Officer, who is also commissioned. Elsewhere, for about every seventy beds, a Commissioned Officer is considered requisite. In respect to sanitation, there is admittedly no special staff, although, as part of their numerous duties, the Civil Surgeons do their best to attend to sanitation. Each district and large town should have a special Health Officer subordinate to the Sanitary Commissioner, and in touch with the Civil Surgeons. Under these should be a provincial staff of sanitary inspectors qualified by special education. A subordinate executive staff of qualified sanitary inspectors has now the approval in principle of the Government of Burma.

As part of sanitary advance throughout India, I consider it essential, both in their own personal interests and of communities of whom they have administrative charge, and of securing financial support from a Service which controls the purse strings, that all Civilians on their first appointment in the country should undergo a course and examination in public hygiene.

The vaccination staff is now undergoing improvement in respect to education and pay. They are at present insufficient in numbers, and of far too low a grade of education to fulfil the requirements of vaccination work.

The free use of the Government Press is also requisite. At present, not so much as a form for use in my own office can be printed, without my proceeding to ask the sanction of Government in the first place. Even then the form desired must appear in the so-called "guard book."

It would be of advantage to constitute District Boards in 18 of the 20 districts in Lower Burma. Discussion by these Boards as to finance at disposal would result in a better adjustment of sanitary requirements. Thus, of the 25 lakhs of income, the total provision for sewerage, drainage, and water supply is Rs. 66,400 during 1907-1908, or .02 per cent. of the total income. At present, the Deputy Commissioner, subject to the control of the Commissioner, commands the whole of the funds. Some improvement might also result in the budgets of all local bodies being placed before the Sanitary Commissioner for remarks and advice before being sanctioned by Government. The Civil Surgeon also, as the local sanitary adviser, should uniformly be consulted.

If the policy I have suggested were rigidly followed, there would be no necessity for Advisory or Administrative Councils in districts. Far from being a help, they would lead to endless factions. The principle, however, would be of advantage in respect to selected men in reference to Government, if consulted as experts on certain subjects.

All possible power has already been given to village communities. Were the enforcement of sanitary measures in respect to the disposal of petty criminal and civil cases left to the communities, no action would result. The appreciation of sanitary measures is necessarily of slow growth, and enforcement by law is usually repugnant to representatives of communities.

12334. Which department of the Government do you correspond with?—The General Department.

12335. Do you find that your relations with that department are on the whole satisfactory?—Perfectly so.

12336. Except in the points mentioned, you have nothing to bring to our notice which you think could shorten the delays in decisions or reduce correspondence?—No, except in respect of the organisation of the department as a whole. Having regard to the present methods, I have nothing to suggest; I think the mode of correspondence quite well suits the present system.

12337. Assuming that the present organisation is sufficient, what better method of communication can you suggest?—I have no better suggestion to make so far as regards the actual method of communication; I communicate directly, and I am perfectly well satisfied.

12338. You are a member of the Sanitary Board?—Yes.

12339. Is that in your judgment an altogether satisfactory institution?—The whole system of

sanitary administration requires attention; it is unsuitable with reference to the whole of India. The Sanitary Board is a mere stop-gap, suitable in certain ways and not in others.

12340. Briefly, what do you think would improve the present situation?—The department requires better methods of being heard, and there should be in the Government of India a special department or Member who should have control of sanitary and medical work. The Sanitary Board in that case would be attached to each Government, and would be solely, as it is now, an Advisory Board, but it would not, as has occurred in some Boards, take up executive work. I would give it control of expenditure on public works solely; they should decide whether schemes are financially feasible. I would not have them go beyond that at all; I would have it a body which would consider large public works. The actual rules in force in Burma do allow of the treatment of sanitary reforms on small matters that come before the Board, but the Sanitary Board has not availed itself of that power; if it did, it would lead to complications, because it would interfere with the true functions of the Sanitary Commissioner. There ought to be no crossing between the functions of the Sanitary Commissioner and the functions of the Sanitary Board. Having got a body of that description between the Sanitary Commissioner and Government, I would then have direct communication by the Sanitary Commissioner with the suggested department in the Government of India. In that way, I think, one could be heard.

12341. Would your Sanitary Board attached to the provincial Government consist of provincial officers?—Exactly as it is now; the organisation is quite suitable. I would certainly confine their functions to advisory functions, and this solely in respect to large sanitary works. The tendency always is with Sanitary Boards to encroach upon details of sanitary administration. The Sanitary Commissioner should be absolutely alone with reference to that. There is always trouble between the Sanitary Commissioner and the Sanitary Engineer, and I would use the Sanitary Board as a useful buffer against that. If the Sanitary Engineer is not actually subordinate to the Sanitary Commissioner it does not seem to me possible to get proposals brought up in proper order or quickly enough.

12342. Suppose a scheme is put forward by a Divisional Commissioner, it would come first of all to whom—supposing your organisation was in full working order?—Just as the Sanitary Board now is arranged here; it would come first to the Sanitary Commissioner; formerly it did not do so; it used to come to the Sanitary Engineer.

12343. To whom would the Sanitary Commissioner then send it?—He would tell the Commissioner whether he agreed with the view that the Sanitary Engineer's services should be asked for. For example, he might ask for a drainage scheme; the Sanitary Commissioner might have grounds for thinking that it was premature, and advise him to go in for a water scheme, but if the Commissioner chose to insist, the Sanitary Commissioner would stand by; he is a mere adviser.

12344. The scheme being sent to the Local Government, goes to some Secretary?—No, it would now go before the Sanitary Board; here, as a matter of fact, it is optional.

12345. But under your scheme?—Under my scheme it would go to the Sanitary Board.

12346. The Sanitary Board would not pass orders on it, but they would advise the provincial Government that the scheme was sound or otherwise?—I would go further; I would let the Sanitary Board definitely pronounce whether they would adopt that scheme or not; there seems to me no object in going to the Local Government any further.

12347. If the scheme is within the financial limits and the Sanitary Board approve of it, then it goes back for execution to whom?—If it is local work it would go back to the Commissioner of the division, who would send it to the municipality or body concerned. Then again comes the question

of who should carry out the work; that would be either the Public Works Department, or it would be done locally, as they might subsequently determine.

12348. This outlined scheme of yours, you think, would save a great deal of trouble and correspondence?—I think so.

12349. (Sir Steyning Edgerley.) In all three departments, that is to say, the Medical, the Sanitary, and Vaccination, you work through the Civil Surgeon of the district?—Yes.

12350. What office establishment has the Civil Surgeon?—One clerk as a rule; he may have more; on about Rs. 40 to Rs. 50.

12351. Is that all he has with which to prepare these statistics and medical returns?—Yes, and they find the establishment too small. Recently they have had a vital statistics clerk allowed by Government; it is only an allowance that Government gives of Rs. 20, and it does not follow that in every case they can get two clerks; two is the maximum—most of them only have one. It is an absolutely insufficient establishment.

12352. It takes the Civil Surgeon away from his special duties to do clerk's work?—Yes, it is a great responsibility upon him.

12353. You say that all leave certificates have to be countersigned by you, down to a 15-rupee clerk?—Yes, all non-gazetted officers' certificates must come up for counter-signature by me if the leave is for over 6 months. I do not think it is necessary, but that is the ruling. I fancy it is in the Civil Service Regulations; I would be very glad to be relieved of a great deal of them.

12354. You say that there is a circular order that certain papers which do not refer to departmental and professional matters should come up through the Commissioner of the division, and you suggest that that is open to the interpretation that the Commissioner is the local Head of the Department?—Yes, absolutely, and I think it is most objectionable.

12355. Is it necessarily of your department, or the local Head of other Departments?—The local Head of the Medical Department. The statement is conveyed in Circular No. 54 of 1900 where the words used are, "the Commissioner and Deputy are Heads of Administration of their respective charges in all branches." This was further emphasised by Government in Circular No. 183 of the 5th May, 1894, in which it is put, "as Heads of the Administration of their respective charges in all branches." That is in italics, and defines the position assigned to the Medical Department in Burma by special reference thereto.

12356. Are your Civil Surgeons in administrative or medical charge of the jails?—Administrative charge. The arrangement by which Commissioners are known as "Heads of Administration in all its branches," if it includes the term "local Head of the Medical Department," as I have heard it officially asserted, is in my opinion likely to fetter and injure the position of the administrative officers of the Medical Department.

12357. You say also that the Civil Surgeon is usually Vice-President of the municipality?—Yes, I think in the municipality in which he happens to reside.

12358. That must give some work to the Civil Surgeon?—Yes, it does. I think in the present state of sanitation organisation it is a very desirable arrangement, but if we had an improved sanitation organisation, or any sanitation organisation, it would be unnecessary; as things are now, I prefer it as it is.

12359. I believe your appointment has just been split up in two?—Yes.

12360. Has it been worked out at all what is to be the scheme in the future?—Nothing has been done, except that we know the Government of Burma has consented to entertain a Provincial Service of sanitary inspectors, which, however, has no relation to my scheme whatever.

12361. What will be the connecting link between those sanitary inspectors and the Sanitary Commissioner; will you develop a Deputy Sanitary Commissioner, or will you still keep the Civil Surgeon?—I hope to see a Health Officer in each district.

12362. So that the Civil Surgeon will be relieved of his sanitary duties?—No, he will be in touch with those people. We cannot afford financially—it would be impossible—to have officers of sufficient pay to take over sanitary charge; I would keep them in touch with the Health Officers.

12363. You do not think that that scheme would relieve the Civil Surgeon, except in so far as he will have a special subordinate?—Yes.

12364. As regards temporary appointments, you think the Local Government should have the widest discretion?—I think so.

12365. You say here, "provided the period of appointment did not extend beyond the term of the provincial contract." The provincial contract now is supposed to be permanent?—I was under the impression that it was a five years' arrangement.

12366. Then we may read that as meaning, provided that the period of appointment did not extend beyond five years?—No; then I would confine it to the Government concerned.

12367. Then it would vary with each Government; if a Governor had only been in the province for three years, he could only make an appointment for two years?—Even so, it would be well.

12368. Would it all come to an end when he left the province?—But these are temporary arrangements; it is only right that a man when he takes over his charge should determine the policy that he would follow; I would not fetter one man by his predecessor's action.

12369. You would leave it open to the next man?—Yes, the appointment should be temporary; I was speaking with special reference to experts.

12370. Do you mean high temporary appointments?—Possibly.

12371. Men on Rs. 250?—Yes.

12372. The present period is six months?—I think even then the approval of the Government of India is required.

12373. You say that the Government of India should lay down only the very broadest principles, and that details of all descriptions should be left to the Local Government, so that they might modify a scheme in its working without its going back to the Government of India?—I think so. The Government of India having once said, "Do so and so," the Local Government should have freedom to do it.

12374. As to the right of appeal, you would confine the appeal to the Government of India to officers drawing Rs. 150 and upwards; why do you choose Rs. 150?—I think that is about the stage (especially in India—not so much here) when a man may just begin to be a factor in district work.

12375. Does it happen to be the line between the Assistant Surgeon and the Hospital Assistant?—It is so.

12376. You would give all Assistant Surgeons an appeal to the Government of India and not the Hospital Assistants; that is what it comes to in your own department?—Yes, it comes to that.

12377. You would have no appeal of officers against an order of the Inspector-General unless rectitude of conduct of the officer concerned was involved. By rectitude of conduct do you mean conduct involving some moral stigma?—Yes, if the order was made on that account.

12378. With regard to what you say as to a second appeal, suppose the case of a Hospital Assistant at Rs. 70 a month; would the first appeal lie to the Government, or would it lie to the Inspector-General?—It would lie to the Inspector-General. He would have a second appeal to the Government.

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12379. You consider that in matters of medical and sanitary requirements the Government are too much dominated by considerations of revenue?—I cannot say whether the Government of India or the Local Governments are concerned most, but the fact remains that sanitation has not taken the place in India that it should have done for a considerable period.

12380. Because it does not bring in revenue?—I believe that that is one of the actuating feelings; another is want of appreciation.

12381. You say the Commissioner's position should be one of non-interference so long as the rights of his own department are not trammelled. What do you consider the Commissioner's own department?—I consider it to be the Revenue Department.

12382. But surely he is the Head of his division in a great many other departments also?—I do not know anything about what ought to be his rights in other departments.

12383. You wish to exclude him entirely from the Medical and Sanitary Department?—I consider that the Medical Department should always keep in touch with the Head of the local authorities, but any such matters as appeals to him as the so-called Head of the Medical Department ought not to exist.

12384. Do you consider that the fitness of officers to maintain contact with the people and so on should be the governing factor in their promotion?—Yes, I think so, as to certain grades; it must be taken into account. The difficulty about contact with the people is a matter that has only grown as years have advanced, and in order now to meet that growing requirement this special policy must be watched.

12385. You think you do not get a sufficient number of Commissioned Medical Officers, and that the Civil Surgeon should have a Civil Assistant Surgeon at headquarters, to let him tour more easily. You also suggest that each district and large town should have a special Health Officer subordinate to the Sanitary Commissioner in touch with the Civil Surgeon. Might it not be as well to develop in the direction of an increase in numbers of the Deputy Sanitary Commissioners, so as to cover the circles?—Would you then need to have your Assistant Surgeon at headquarters?—No, I think the other method is preferable; I have seen it working in Madras.

12386. You suggest that you should have a sufficient budget allotment in the Public Works Department and the right of sanction. What figure have you in mind when you say "sufficient" budget allotment?—I should have thought a total of about Rs. 20,000.

12387. As to the use of the Government Press. what is the "guard book"?—The guard book is a book maintained by the Burma Government, in which all forms that are legitimately in use in the office are placed after being sanctioned.

12388. You say you are insufficiently consulted about the expenditure of the District Local Cess?—I am not consulted at all.

12389. Is the Civil Surgeon consulted at all?—No, the Commissioner makes the budget, the Deputy Commissioner expends it under his control; they have it between them. The only persons consulted are the Director of Public Instruction and the Postmaster-General.

12390. How is your department recruited in Burma at present?—Civil Surgeons are recruited from the Imperial Service.

12391. Promotion is granted by the Director-General?—Yes.

12392. You have no theoretical voice in their selection?—No; I might represent matters, and I daresay I might be heard as a matter of courtesy, but I have no right.

12393. You have no medical authority in the province that can confer degrees upon students?—We have a school recently started which is intended to educate Hospital Assistants, but nothing above that standard.

12394. As to Commissioned Officers, at about what service do they come to you?—I think about seven or eight years' service.

12395. Before that you have nothing to say to any of them; the whole reserve is in the hands of the Director-General in military employ?—Yes.

12396. They have to put in two years' military service?—Yes.

12397. And for the rest of the time have you any idea what they do?—They must do two years' military service, and then they can be brought over into civil employ. I am talking about the general number of years' service after which men come over to Burma; they have probably served in other parts of India before they come here.

12398. They come into the Civil Department after about five years, and there is an obligatory rule that before they come in, they must do two years' military service; that would leave a minimum of, say, three years?—Yes.

12399. Are they in actual charge in Military Service?—They are in actual charge of regiments; they may be permanent, but they have acting charge as a rule.

12400. Would it be a good thing, to attach them to civil hospitals?—I think it is absolutely erroneous to put men in military employ for two years, the two best years of their lives for study; when they come out from England, they have just gone into bacteriology, parasitology, and so on, and they simply vegetate in military employ and forget all these things.

12401. They are employed in the hospitals, I suppose for British troops?—Not necessarily; as supernumeraries they are, or they may be attached to native regiments.

12402. What would you do with them as supernumeraries during that period?—I would put them into the reserve; then I would have them in bacteriological and technical lists, and so forth, keeping them going on with their profession; they would learn much more in civil, than in military, employ.

12403. Is there not a system elsewhere under which officers of the Military Medical Service return for hospital work from time to time and in that way get their knowledge brought up to date?—Yes, they have study leave.

12404. Might something of that sort be useful out here?—I think, so far as matters are organised in India in reference to laboratories and hospitals, it is better that they should go home. In subsequent years, when we are properly organised out here, it might be worth while.

12405. When they come to administrative rank they go back to the Military Department?—Yes. They are put for that purpose on a Selected List.

12406. Who decides about the Selected List?—I believe the Director-General, on confidential reports by the Inspectors-General.

12407. Does the Director-General know the men himself?—Yes, he tries to; that is to say, he is theoretically supposed to go round to the various Presidencies and provinces, and he is supposed to make himself acquainted with the men; as a matter of fact, I think he sees very few.

12408. Would it not save a great deal of trouble, and be equally efficient, if each province had its own list and sent them to him for use?—It amounts to that.

12409. But is there not correspondence involved which might be saved?—I do not think it is likely to result in correspondence about the actual selection.

12410. What I suggest is this; just as the Director-General decides who is to enter the Service, so you would say, "These are the best men to go back to the administrative ranks."—You mean that he should not nominate for each province, but should accept them as on the list? That could be done, but I think the Director-General should have a voice.

12411. Of course he would retain his voice, naturally, because it is Military Service; it is only the question of the entries into the Selected List. I think if it is anything to do with the department at all, as the Director-General is the Head of the Department, it is right that he should have his way in the matter.

12412. While you have no Medical Colleges for Burmese sufficient to train Assistant Surgeons, how do you get over the language difficulty?—There is an examination honorarium; beyond that inducement, there is nothing.

12413. It is merely an inducement, not a compulsory examination?—It is for Commissioned Medical Officers.

12414. As to this proposed sanitary inspectors' class in the districts; if they are to be qualified men they will not be Burmese?—I hope they will.

12415. They will not at first be Burmese?—I hope so. The project is that we should have not less than 80 per cent. of Burmese; we shall attain that if they are properly paid.

12416. It will take some time?—No; I have communicated with the Director of Public Instruction, and I am informed that they are available.

12417. What training will they have had?—They are men who are matriculates of a university or have passed what is known as the Tenth Standard; they will be trained in the Medical School here. We can give sufficient training for that in Burma.

12418. You cannot train Civil Assistant Surgeons here?—Not at present. They come from other provinces of India.

12419. Is there an obligatory language examination for them?—I think not.

12420. Then how will they manage to run a hospital alone, if they cannot speak Burmese to the patients?—I do not think it follows that they cannot speak, because they have not been obliged to go up for an examination. I am perfectly certain with reference to Commissioned Medical Officers that they have to pass an examination in Burmese before confirmation in Civil employ; I am not certain with reference to subordinates; I think the only inducement is the honorarium.

12421. As to the consolidation of the department which followed the consolidation of the army; was that a useful measure as regards the Medical Service?—You mean, putting them on a single list; I do not think it makes any difference as to equality in treatment in respect of the "plums" of the Service; I think the Bengal men get the preference as formerly, because they are nearer headquarters.

12422. Have you found any difficulty in getting the men you want for your own province?—We have a certain amount of difficulty on application; not with reference to the organisation, but with reference to the number on the cadre. I think the Indian Medical Service is below strength.

12423. Has the change which was made about 1896 increased the difficulty?—No, I do not think so.

12424. (Mr. Meyer.) Is the Sanitary Board a peripatetic body?—Yes, it goes about as schemes are required.

12425. When your functions are split up, will the Inspector-General of Civil Hospitals sit on the Board?—I shall especially ask that I may not be on the Board, because I consider that it is erroneous for the Inspector-General in any way to restrain the Sanitary Commissioner; the two may have different ideas about sanitation. I think the Inspector-General is better out of it.

12426. You think you should not have two medical experts?—No; probably the Inspector-General might be a man who has been originally a Sanitary Commissioner himself.

12427. Is the present Board an Advisory Board only; you say that it has no administrative power; later you seem to say you would like the Board to be an administrative body in the sense of passing prudent projects?—In the one case I was speaking

of existing departments; in the other of what I would suggest in the future with reference to my proposed Member for Public Health.

12428. But, apart from that, is there anything to prevent your Board under the present circumstances approving projects?—They can approve but they cannot sanction; the projects must go to Government.

12429. In the other case, if the Board had sanctioned a project, it would still have to rest with Government to find the money for it?—Not if I had my way with regard to funds. I think funds ought to be definitely given in certain percentages; a certain percentage of all funds ought to go to sanitation; I would let the Board have command of those funds, with the approval of the local body.

12430. The Board, you think, should have a budget of its own and administer it?—No, I say that each Municipal and District Board should place aside a certain percentage for the purposes of sanitation. When there were proposals for works they should go up to the Sanitary Board, and they then would approve the expenditure of the necessary amount of money.

12431. Therefore you would levy a percentage from each municipality, but it might all be spent on one municipality?—No; I would not put it into one budget. I would allow each body as at present to put its requirements in its own budget, but I should say to that body, "Of the amount of your total income the proportion for sanitation shall be so and so"—a definite percentage.

12432. But how does the Sanitary Board come in; it simply passes schemes within its limits?—Exactly.

12433. In Upper Burma for instance, are not most of the sanitary works undertaken from provincial funds?—Yes.

12434. Would your Board come in there as an administrative authority in respect of provincial funds?—I presume Government would have the courtesy in a case of that sort, to also let it deal with such provincial funds as it found at its disposal. I suggest that provincial, municipal, and cess funds should all be represented. I would also claim my definite percentage of provincial funds.

12435. Assuming that the proposal is a good one, why should it not be done now?—That is a query I cannot answer; I say, by all means let it be done.

12436. But you say that everything depends on an Imperial Ministry of Public Health?—That project would not have a necessary relation to this particular proposal, but if it be assumed that the whole arrangement is carried out fully and correctly, it would be the incentive force. You want a force behind any rules of this description.

12437. Suppose you have, as you suggest, a special Imperial Department of Public Health; do you contemplate interference by the Government of India in regard to sanitary matters to a larger extent than at present exists?—I would maintain the Sanitary Board as the authority to approve of expenditure on local works, but the Sanitary Commissioner of the Government of India should correspond with that body, and I have no doubt that very much more interest in sanitary matters would be secured by that method than by, as at present, trusting entirely to the Local Government.

12438. You want larger centralisation in the hands of the Government of India, in order to secure better sanitation?—Yes; I disapprove of decentralisation in the matter of sanitation; I think centralisation would give the best results.

12439. Having regard to present conditions, is there any advantage to be gained by the Government of India directly taking over the provincial bacteriological institutions, just as it has taken over the big one at Kasowli?—As matters are at present, no; without the organisation which I suggest, there would be no advantage.

12440. You spoke of a provincial Service of sanitary inspectors. I presume that they are to be lent to the municipalities and to be under municipal control while they are serving there?—Yes, just as is the case with Hospital Assistants.

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12441. As regards the connection of medical officers with jails; you have some Central Jails here I suppose?—Yes.

12442. They are under special full-time Superintendents?—Yes.

12443. The District Medical Officer is only concerned with district jails?—Yes.

12444. Do you speak from personal knowledge as to this arrangement between the Government of Burma and the Municipality of Rangoon in regard to medical matters?—I speak from documents at my disposal.

12445. We had a rather different version of the case from a witness a day or two ago. He said that the Government took away 2 lakhs of revenue which the municipality derived from excise, and gave them instead a fixed sum of 2 lakhs. You say that there is a *quid pro quo*—that the Government released the municipality from medical charges?—Exactly, and that is a very heavy charge, likely always to increase.

12446. The municipality formerly maintained certain hospitals, and the Government has taken them over?—Yes.

12447. You speak of remunerative Public Works. Have you made any special study of the finance of Public Works at present?—No; I think it is beyond me to go into that question.

12448. You complain that in certain matters the Government of India requires a project to be carried on for some years only as an experiment. Is that not rather a good way of dealing with a doubtful case?—I do not object to its laying it down that there shall be experiments; what I do object to is that that should be a fixed idea, and that proof must go up of the actual failure of the scheme before it is possible to convince the Government of India that the experiment will fail. The initiators of the scheme locally are better able to judge whether it is going to fail or not.

12449. The Government of India sanction, rightly or wrongly, is necessary to a particular scheme; they say, "We are doubtful about this case, but, in deference to your views, you may try it for five years, and then refer to us again"; is that not much better than saying, "You shall not try it at all, because we do not think it is sound"?—I do not think they should be so unreasonable as to take that way of judging a scheme at all. If the scheme has been laid down and a few months afterwards the Local Government finds that it requires changing, it is only reasonable that their views should be accepted at once, without waiting for the completion of the five years; there is too much rigidity in that particular matter.

12450. You do not agree on general principles to trying certain things as experiments?—Yes, but the rigid method adopted by the Government of India is not applicable to a scheme involving big issues.

12451. You explained that you claimed full powers to deal in a disciplinary manner with your subordinates, unless there was some moral culpability involved. Let me take the case of an Assistant Surgeon who, though a most estimable man, you find to be professionally incapable, and who, you think, ought to be removed from the Service; would you claim full power to act there?—That is not classed as disciplinary power; that would come at once under all questions of appeal with reference to the Service.

12452. What do you mean exactly by disciplinary?—If I order a Commissioned Officer to make certain alterations in his hospital he should obey my order; there should be no question of appeal.

12453. It is departmental control; there is no reference to what one generally understands by disciplinary—ordering reduction of fine?—No.

12454. You have been in Burma about two years, your previous service having been in Madras?—Yes.

12455. You desire to convert the Commissioner from an administrative officer into an adviser and inspecting officer. Is your acquaintance with the

province quite sufficient to enable you to make that suggestion?—I had in mind the question of whether or not centralisation has resulted in European officials having less contact with the natives of the country than formerly. I think it has, and, therefore, I desire to point out that the same centralisation which has produced, or is producing that result in India, if applied to Burma, is erroneous.

12456. Take the District Medical and Sanitary Officer; do you desire that he should be entirely independent of the Deputy Commissioner?—Absolutely independent of him, but by no means out of touch with him. I do not think the two things are incompatible at all. It is not so in Madras.

12457. He should be allowed, therefore, to make, in sanitary matters, any orders he thinks fit?—Certainly not; I think the Civil Surgeon is bound to keep himself in touch with the Deputy Commissioner; the Civil Surgeon must give no orders at all; he must be only advisory.

12458. Correct sanitation may involve a certain amount of interference with the customs of the people?—I recognise that, and I would not interfere in the slightest possible degree with the Deputy Commissioner's discretion and responsibility.

12459. You still admit, then, that the District Officer must keep a certain amount of control?—Absolutely, but not by treating the Civil Surgeon as a subordinate, and by calling himself the local Head of the Medical Department.

12460. You rather object to Hospital Assistants drawing the same rate of pay all over India. Are not these Hospital Assistants transferred from one province to another?—Only in case of war.

12461. They would be serving together in case of war?—Yes; that would be one inconvenience. I do not regard it as conclusive.

12462. Has that not been recognised by establishing a uniform rate of pay?—But it is absolutely insufficient; you cannot get good and satisfactory men in Burma on the same pay as in India.

12463. However, the local allowance does exist, and it is merely a question between yourself and somebody else, or between the Local Government and the Government of India, as to the adequacy of the local allowance?—It is necessary that the pay—not the allowances, but the actual pay—of Hospital Assistants should be raised, so as to get a contented and prosperous Service.

12464. Is the matter now under consideration?—It is, but we have hitherto been restrained.

12465. (Mr. Hitchens.) What are the functions of the Sanitary Commissioner; does he deal with drainage and water schemes?—He is an advisory officer in respect of all sanitary matters.

12466. Would he deal with public health matters too?—Absolutely—all matters of epidemics, drainage, and so on, he would advise upon.

12467. Your duties would then be confined to hospitals and dispensaries and so forth?—Yes, the medical administration.

12468. Is the Sanitary Engineer subordinate to the Sanitary Commissioner?—Not at present; he is an independent officer.

12469. Do you recommend that he should be made subordinate to the Sanitary Commissioner?—Yes.

12470. Below that, who would come next, under the present conditions?—The Civil Surgeon. I propose that there should be a special Health Officer, who would be entirely under the Sanitary Commissioner, but in touch with the Civil Surgeon.

12471. Would it be a little difficult for the Civil Surgeon to be both under the Sanitary Commissioner and under you?—It has certain difficulties; it depends on the Sanitary Commissioner and the members of the Sanitary Board. The Sanitary Commissioner is an adviser only; he can give no order to the Civil Surgeon; as long as he does not transgress that there will be no difficulty.

12472. When you were in Madras did you ever hear of any difficulty about it?—No. I have served for a long time, and under some Surgeons-General there was a tendency to make the Medical Officers stop in headquarters instead of going out on tour; that is the only difficulty that I have experienced.

12473. You suggest that a definite percentage of the Local Cess should be earmarked for sanitary purposes?—Is that to be spent with the approval of the Deputy Commissioner, or is it to be handed to the Sanitary Commissioner?—I would still let the local body be responsible for the actual spending. He should have nothing to do with the fund. Again, the Sanitary Board would control the allotment of funds.

12474. (Mr. Dutt.) You have told us that the Civil Surgeons are the local Medical Officers of municipalities and local bodies; what are the local bodies that you refer to?—The municipalities, and there are town committees also.

12475. Then the Civil Surgeon is supposed to be the medical adviser of the town committees also?—He would be the general adviser of any body within his district; in medical and sanitary matters.

12476. Who are the officers now in charge of hospitals and dispensaries; are they generally Civil Assistant Surgeons?—Practically, if headquarters hospitals are excluded, all are in charge of Civil Hospital Assistants.

12477. Have you qualified men?—Our present Hospital Assistants are certainly not qualified; that is the result of the present system of payment; you do not get a sufficiently high class of men.

12478. In connection with his duties with regard to jails, is the Civil Surgeon to some extent under the orders of the Deputy Commissioner?—I believe he is not.

12479. Suppose the Deputy Commissioner inspects the jail and records some remarks; has the Civil Surgeon to attend to those remarks and carry them out?—If it was with respect to jail administration the remarks would go to the Inspector-General of Jails for orders; I should have nothing to do with it; I should only have a voice in matters of medical concern, with reference, for example, to the hospital within the jail; also, as Sanitary Commissioner, I could inspect the jail, and make remarks with reference to its sanitary condition.

12480. Suppose the District Officer, in the course of his tour of inspection, found the condition of a certain village very insanitary and sent his remarks to the Medical Officer, would he consider it his duty to look into matters?—Yes.

12481. You consider that the Local Government should be allowed discretion to borrow; have you thought at all of the security on which a Local Government would go into the money market to borrow?—I suppose the fact that there is a provincial contract would be sufficient security.

12482. Is it not the fact that the Government of India borrows on the security of the whole revenues of India, including the revenues of each provincial government?—I believe so.

12483. Then would there not be two borrowings on the same security?—I do not know that the lender would look to the Government of India as regards specific sums. Specific sums would be covered by the provincial contract; the lender would not look further than that.

12484. Would the Local Government, if it went into the market, be able to borrow on more advantageous terms than the Government of India does?—If you limited the duration of these loans, the responsibility and credit would absolutely lie within the period of the contract.

12485. But would the rates of interest be as favourable as those on which the Government of India borrows money?—I do not think you could lay down any specific rule: in some cases it would, in others it would not. But with provincial loans the small financier would probably be

more readily approached, and thus, by increasing the size of the market, the terms of interest would be easier.

12486. You said that the right of appeal to the Government of India should be given to officers drawing Rs. 150 and more. Suppose an officer drawing Rs. 140 was dismissed by order of the Government of Burma, would he have no appeal against the order of dismissal?—Not under my idea.

12487. You think it would be an advantage to constitute District Boards in 18 out of 20 districts in Lower Burma. When you have created these District Boards, and you have Health Officers in each district as is proposed, would you make these Health Officers subordinate to the District Boards?—No.

12488. Would you propose to have them paid by the District Board out of the District Fund?—No, they should be provincial. They should all be paid by the Government. I would require the sanitary inspectors to be paid from a contribution, but their superior officers should be provincial servants.

12489. Would you recommend that the District Board should have sanitary inspectors paid out of provincial funds?—I would have them paid out of provincial funds, but make the local bodies contribute.

12490. But you would not suggest that the local bodies should retain a Service of their own?—No.

12491. (Sir Frederic Lely.) You say that these Hospital Assistants are not very reliable men. What control is there over them?—The visits of the Civil Surgeon, the remarks of official and non-official visitors, and returns.

12492. How often does the Civil Surgeon see them?—That differs with the area of the district and the Civil Surgeon's duties; we expect him to visit each institution once every six months.

12493. Have the Commissioner and the Deputy Commissioner and their subordinates any power over them?—No direct power.

12494. Does not the Deputy Commissioner pay them?—No, the District Cess pays Government a contribution; they are all paid at a fixed rate. Their paymaster is the Government.

12495. Have not the Deputy Commissioner and his subordinates a much greater chance of seeing how they do their work?—But they have less power of ascertaining what their professional capacity is.

12496. I am not referring so much to their professional abilities as to their character for morality and freedom from corruption, and so on; they are much in the best position to know what manner of men these people are?—They are not in the best position, but they have a position in which they can ascertain it.

12497. Surely they have a much better position than the Civil Surgeon, who sees them only twice a year?—But the Deputy Commissioner does not go round to each locality having a medical instruction systematically as the Civil Surgeon does.

12498. Has he not subordinates?—It is not always desirable that he should have to depend upon subordinates; it depends who the subordinates are.

12499. Suppose he thinks a Hospital Assistant is not fit for his post, would he write to you about it?—Yes.

12500. And what would you do?—I should enquire into it at once through the Civil Surgeon, and take the whole matter into consideration.

12501. If you disagreed with the opinion of the Deputy Commissioner, what would happen then?—I should abide by my opinion, and if he chose he could represent the matter to Government.

12502. You would ignore his opinion in favour of that of the Civil Surgeon?—Not necessarily; I would abide by my own opinion.

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12507. Does the Military Department show any reluctance in taking these people back?—We have had not practical experience of it, but there are certain rules laid down which obviously show that it would be a difficult matter to revert a man unless the facts were fully proved.

12508. Those rules do not unduly restrict your power of getting rid of an objectionable officer?—They do, but that is right, in the interests of the officers themselves. It is quite possible that local prejudice might exist and, if local prejudice has anything to say, the causes should be proved thoroughly and conclusively; that is all that the Government of India desire or that the military authorities desire. They say, “We will not receive back a man simply because we are told he is executively unsuited for civil employ; why should we be burdened with men of a lower standard than thus suggested; let the whole matter be gone into.”

12509. But when you have got a strong case against an officer you have no difficulty in taking him away?—Certainly not, but we must prove it, that is all.

(The witness withdrew.)

Mr. JAMES G. COVERNTON, M.A., F.R.N.S., was called and examined.

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for Europeans has been hampered and delayed. Moreover the length of time required to get sanction sometimes prevents the department obtaining the services of very suitable men, who cannot afford to wait, and have other offers. This has happened particularly in the case of Provincial and temporary posts at the Government College, Rangoon. The Local Government should be empowered to sanction the creation of posts up to Rs. 500 per mensem in the Provincial Educational Service or Subordinate Educational Service. Posts from Rs. 500 to Rs. 700 per mensem should be referred to the Government of India for previous sanction, if the Provincial Educational Service. All such posts above Rs. 700 per mensem and all in the Indian Educational Service should still be referred to the Secretary of State. In the case of a vacant sanctioned post in the Indian Educational Service, the Local Government should be allowed to apply direct to the Secretary of State for a man to fill the vacancy. The abolition of posts and the enhancement of salaries, deputations and permission to hold simultaneously two or more posts might be dealt with similarly.

So far, the Director-General of Education has not in any way hampered the Director of Public Instruction in Burma and has exercised no administrative authority in this province. He has afforded, and continues to afford, much valuable advice, mainly through the media of demi-official correspondence and occasional visits. He has also supplied useful information as to the procedure of other provinces, though more perhaps is still possible in this direction and the need of a central and authoritative Bureau of Educational Information is still felt. Thus the Educational Department in Burma has been strengthened rather than weakened by the action of the Director-General, while at the same time the control of the Local Government has been in no wise impaired. It is indeed a matter for consideration whether it would not be wise to permit the Director-General a more direct and official voice in the discussion and settlement of important educational questions of an administrative character, such as the appointment and selection of the higher Educational Officers, the creation of new inspectorships and professorships. At present these matters are decided by the Government of India or the Secretary of State, as the case may be, and there is nothing to indicate that the Director-General of Education is necessarily consulted or that any preponderating effect attaches to his opinion. In these circumstances it appears feasible for the Government of India to ignore or not to seek the advice of the Chief Officer of the Educational Department, and to rely entirely on the reports of the Local Government. When these did not include the actual statements of the provincial Directors, a decision may be arrived at

Professors (including the Principal of the Government College), 2.
Inspectors (including the Assistant Director of Public Instruction), 6. Two Inspectorships are at present held by officers from the Provincial Education Service officiating in Indian Education Service appointments.
Schoolmasters—the principals of the two Government high schools at Moulmein and Rangoon.

I conduct, under Government, the administration of the Education Department. This includes, *inter alia*, the supervision of the inspecting staff, the control of Government colleges and schools, the award of grants to aided institutions, the supervision of the latter, the revision of the Education Code, the construction and revision of educational curricula and syllabuses, and the general organization of education within the province. The duties entail much touring, since it is desirable that the Director of Public Instruction should be personally acquainted with as many of the educational centres and institutions of the province as possible. I make appointments and transfers in the Subordinate Educational Service and conduct all correspondence with Government on appointments and transfers in the Provincial Educational Service and Indian Educational Service. I am also a member of the Educational Syndicate's Executive Committee, and conduct correspondence with that body.

body. In the Educational Department much delay and unnecessary correspondence is entailed by the present limitations of the financial powers of the Local Government, especially in dealing with the Provincial and Subordinate Educational Services. For instance the execution of much-needed improvements in connection with the staffs of the Government Normal and Engineering Schools and School

So far as this province is concerned, the initiative in educational administrative reforms has been very largely due to the Government of India. While in important matters affected by local conditions it is desirable that Burma should be at liberty to work out its own educational salvation, such freedom should not be absolute, but procedure in affairs of general educational policy and practice should be co-ordinated with that of India. Within these limits the Local Government should be able to adopt suggestions of reform emanating from other provinces. Under important matters affected by local conditions I would include the University question and even the imparting of religious instruction in Government and State-aided schools (two questions of prime magnitude in Burma). Under general educational policy and practice I would place departmental administration and organization, especially in regard to finance and to the powers of the Director and the inspectors.

Until recently in this province, educational administration was excessively centralized and inspectors did little but examine. Changes have already been effected in this direction, but if more extensive powers are to be devolved upon inspectors they will require larger office staffs, especially in the matter of accountants. In Bombay, an educational inspector's staff of clerks numbers about 18; here the staffs range about 5 to 7 per inspector.

No change seems necessary as regards the rights of appeal of Educational Officers. I do not consider that a certificate as to the admissibility of an appeal from the officer whose decision is appealed against would be of practical value. If an officer were prejudiced or inclined to judge harshly he would scarcely be likely to give a certificate testifying that reasonable grounds of appeal existed.

An additional educational "circle" has already been sanctioned and will come into operation in April, 1908, when there will be five educational circles *plus* the charge of the inspector of normal schools and European education. Later it may be necessary to separate the Shan States, and eventually each Commissioner's division should have an inspector of schools attached to it. The present areas in several instances (e.g., in the Northern Circle and Western Circle) excessive for one inspector. Each inspector will need an assistant inspector and the number of sub-inspectors will have to be largely increased. Itinerant teachers are an unprofitable class of officer which may be reduced the lower grades being abolished altogether, and money thus set free to increase the *cadre* of sub-inspectors.

Transfers are frequent. They are due mainly to casualities, leave, and the attractions of more remunerative services or professions. The Burman is moreover more independent than the Indian and thinks less of giving up a Government school mastership, even though he forfeits a pension thereby. Schoolmasterships under municipalities here are not as a rule pensionable, and men come and go lightly. A system of grades, or one of incremental pay is preferable in the Provincial Educational Service and Subordinate Educational Service, to payment according to the nature of the post, since to a certain extent either reduces transfers by enabling men to gain promotion without being moved from one place to another.

Budgets should be the hinge upon which the action of the Director of Public Instruction should turn in all cases where powers are not explicitly accorded to him by law, rule or recognized practice. That is, when the Director has obtained permission to include a certain item in his budget estimate, and when that item has been sanctioned along with others in the sanctioned budget, he should be permitted to put the measures involved therein into execution without the necessity of obtaining further leave from Government. At present sanction has to be applied for, in some cases three or four times over, before anything can be done.

In connection with District Boards, I should like to see a system of District Cess vernacular schools paid for by the District Cess (with assistance from provincial funds) and managed (with the co-operation of District Boards) by the Education Department. Such schools could be more efficient than many of the present aided lay schools and *poongyi-kyauangs*, to which they would serve as models. It would not be feasible or desirable to supersede the *poongyi-kyauang*, or the aided lay vernacular school, altogether. Similarly I should prefer to see municipalities managing vernacular schools of their own, subject to the supervision of the Education Department, instead of expending funds lavishly on English education and doling out grants-in-aid to vernacular schools in which they have no permanent interest. If District Cess schools of the character indicated came into existence, District Board School Committees should be instituted, and might be given powers approaching those exercised in respect of education by Local Boards in the Bombay Presidency. Under the guidance of the district authorities such committees might be of great assistance to the Director of Public Instruction and the circle inspectors.

The main obstacle in the case of Educational Officers that has prevented them from coming into closer contact with the schools that they are supposed to supervise has been the multiplicity of examinations, especially of written examinations. These entailed the over-looking of a large number of answer papers, which took up much time. These examinations have recently been much reduced in European and Anglo-Vernacular schools and an improvement is expected.

All officers of the Educational Department (not being natives of the province) are expected to pass in the vernacular. The present inspectors and officiating inspectors have a good knowledge of Burmese.

Burmese.

Village communities in Burma have, as such, no educational powers or functions. Efforts, however, have been made to enlist the co-operation of the people in regard to schools belonging to, or mainly supported by, Government by the formation of village or local school committees. These are supposed to visit the schools regularly and to make notes and reports upon their working. In the case of certain schools, to the building of which Government has contributed Rs. 500 apiece, the village committees are responsible for the repairs. Occasionally also in other cases villages or localities undertake to keep school buildings in repair. It does not seem possible to do more than this at present.

12512. You say that there is much delay and unnecessary correspondence entailed by the limitations of the powers of the Local Government in connection with the Provincial and Subordinate Educational Services!—The Government of Burma has to refer to the Government of India for the right to make any appointment over Rs. 250; it is a number of higher schools and colleges the most important posts are over that amount, and it has been necessary to get the Government of India sanction in order to create posts, or (which is more frequent) to raise the salaries of posts up to the required level. For instance, if a post is Rs. 150 and we think that it should be put up to Rs. 300, we have to go to the Government of India, and we have to show our reasons for it.

12513. When you make this proposal, are you thinking of the delay caused to the local Government, or are you thinking of the delay which caused to you yourself?—Ultimately, of the delay

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caused to our own department; in this reference it occurs in connection with our own Local Government.

12514. You think on the whole that the Director-General is an officer whose assistance is of advantage to yourself and your department?—Certainly.

12515. He does not unnecessarily force his opinions upon you?—By no means.

12516. And altogether you would look upon his disappearance as a considerable loss to your department?—I should most distinctly. I can remember the time when there was no Director-General. Before he was appointed we had no one to look to outside—I am now speaking from the point of view of inspectors; I have been myself an inspector. Neither the inspectors nor the provincial Directors had anybody to look to for advice or support in administration, or in purely educational matters. I consider the Director-General useful in both ways; he is useful particularly of course in connection with expert educational matters, and he is (and in my opinion should be more so) useful in connection with administrative matters.

12517. You use the words, "useful in giving us support"; by that you mean support against whom?—If you put it in that way, I would say support, if necessary, even against the Local Government.

12518. You carry on a certain amount of correspondence with the Director-General direct?—Yes; there are no rules laid down on the subject. He writes very few official letters to me direct—the bulk of the correspondence is demi-official or private.

12519. Do you, as a rule, keep Government informed of any demi-official correspondence?—If it is with reference to matters that have to come before Government, I should do so.

12520. Which Secretary in the Local Government do you correspond with?—The General Secretary.

12521. Do you find any difficulty in getting answers to your requests in any matter of that sort?—Yes, there is delay, but it is due to the fact that the Secretary and his whole office are overburdened.

12522. Does that delay re-act adversely on education?—Yes, distinctly; there is an instance pending now—the question of municipal schools. It was necessary to make up my budget in November, and in order to do so it was necessary for me to know whether I should continue the contributions to the municipality which are given by provincial revenues for half of the salaries. A proposition has been put forward in connection with another issue, as to the desirability of continuing these half salaries. After correspondence it became apparent that it was not advisable, and in accordance with Government orders I sent in proposals for withdrawing the half salaries, with the consequent result that if the municipalities could not carry on those schools they should be taken over by Government. I received no answer by the time the budget was made, and there are no detailed orders on it yet. A general statement has been given me, but not the necessary detailed orders.

12523. What amount of time has elapsed since the question was first mooted by you?—The question was first mooted about a year ago, but that is because it was being discussed then. Since it became necessary to take action I should say (speaking under correction) three or four months have elapsed.

12524. Have you been out on tour during that time?—Yes, I am on tour practically part of every month.

12525. Are your offices far from the Chief Secretary's offices?—No, they are quite close.

12526. Do you go across to him and talk matters over with the Secretary at times?—Yes, I have been several times.

12527. Notwithstanding that proximity, you cannot arrive at a decision?—We have not arrived at a decision.

12528. Do you have any difficulty with the Divisional Commissioners in any way?—I have no friction with them.

12529. You say that you ought to be permitted to correspond direct in all educational matters, and should not be required to correspond with Commissioners and Deputy Commissioners?—That refers to some orders (which in my own experience are unique) which exist in Burma. They were introduced into the Education Code a few years ago only. They require that in all matters except purely routine matters, the Director shall correspond with his own inspectors and his own deputies through the Commissioners and Deputy Commissioners. In the first place it takes something like four to six months to get an answer out of the Commissioner on an important matter, and secondly there are naturally educational matters which are matters for experts. Take, for instance, the matter we were discussing at great length some time ago, the new Anglo-vernacular curriculum or the curriculum for normal schools; that is not routine work at all but under these orders I should be compelled to send all that through the Commissioner and Deputy Commissioners. I need not say, it is not done; we have no time to do it.

12530. In spite of the orders, you correspond direct?—Yes, and my predecessor did the same.

12531. Might those orders usefully and wisely be got rid of?—Yes. They have been in existence 5 or 6 years.

12532. Do the municipal budgets come through you?—Yes.

12533. Does it take much time to get them through?—Yes. Of course it adds to the path of the budget from the time it is taken up till the actual passing by the final authority; but it is absolutely necessary that it should come through me.

12534. Who finds the funds—the municipalities?—The municipalities most of them, but in the case of Anglo-vernacular schools the Government gives what we call half salary contributions; the municipality pays the teacher Rs. 40, and the Government pays Rs. 40, provided he is a fully certificated man.

12535. Why does the budget come to you at all?—The budget first of all is drawn up by the inspector of schools after the President of the municipality has intimated to him roughly the allotment that can be given; and as the Inspector is acquainted with all the educational details he is more in a position to allot the various sums than, say, the President of the municipality would be; he adjusts the details and sends it on to me.

12536. Why does he send it on to you?—Because my inspectors have been hitherto almost entirely Examining Officers; they have had no real administrative work, or very little, and they have no accountants in their office, so that they are not in a position really to judge whether accounts are correct or whether they could be increased or diminished; that is all passed at present in the head office—my office—so that at present it is necessary that it should come to me.

12537. How long after the budget is submitted to you can you return it so far as you are concerned towards them?—The items trickle in to me somewhere between the end of September and December, and I am dealing with them now. I hope to clear them off before Christmas if possible, or early in January.

12538. So that it takes a municipal budget for education about four months to get through your office?—That is rather an extreme statement; the details come up gradually.

12539. Does it take two months for one budget to go through?—Yes, it might take two months.

12540. Could any part of that time be saved?—There are two ways by which it could be saved, but at present we are not doing them.

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into force. The first I should not recommend; that would be that the President of the municipalities should go through the details more or less himself, and send them straight to me, ignoring the inspector; that would not do, because I should after all have to refer to the inspector for his detailed local knowledge. The other would be for the President of the municipality to send them to the inspector and give him full power to deal with it; in that case he would have to have an increased staff, and it might mean giving him considerably more power certainly than he has at present, and perhaps more than would be judicious.

12541. Are there district schools maintained from the District Cess?—No.

12542. (Mr. Hitchens.) We were told the other day that the municipality of Rangoon make a contribution of 5 per cent. of their revenues to the Education Department, but that they have no control over education; is that a correct statement?—The municipality of Rangoon give 5 per cent. of their revenues as a contribution to education, that is correct. The drawing up of the details of that budget is much as I was describing to you just now; it goes to the President; the President is consulted, and presumably any representations which he makes would be attended to, but the details under which the allotments are distributed, unless any objection is raised, are carried out by the Department.

12543. The details do go before the municipality then?—Yes, we submit a detailed budget in regular form to the municipality, putting down the various things that we want.

12544. And accounting for that 5 per cent?—Yes; sometimes we try to get more out of them; 5 per cent. is the minimum, not the maximum; the municipalities are very fond of representing that it is the maximum. It is the minimum, and therefore we very often frame our budgets at much more than 5 per cent. if we think they will pay, and the schools need the money; then the municipality exercises a very stern check over the budget.

12545. Suppose they say they will not pay?—Then we can do nothing; that happened in Mandalay and Rangoon this last year; they have to pay by law up to 5 per cent. and they could not pay that, so they did not pay anything over their allotted amount.

12546. Can they object to your allocation of the 5 per cent.?—That is a moot point; I should not like to say that they could not do so by law; as a matter of fact, they practically never do, and it is rather beyond their powers, because they have not the necessary detailed acquaintance with the schools and with the needs of the schools that our men have.

12547. At all events the results grants are compulsory; they cannot get out of those?—Well, if those results grants bring the total above the 5 per cent. we very often have to make a *pro rata* reduction; they do not decide the allocation within the 5 per cent.

12548. With regard to other municipalities, is the system much the same?—Practically much the same.

12549. Does not 5 per cent. come to something very small, taking all of them together?—Very small indeed; two or three thousand rupees, ranging up, of course, to large sums with the bigger municipalities.

12550. Does the municipality provide a certain sum of money and the Government contribute half the salaries of certificated teachers? Does the Government provide anything besides that?—Yes, in certain cases they make contributions to municipalities, and they would be allotted under whatever head was necessary—results grants, or buildings, or something of that kind; they are not very common.

12551. Are these schools in any way under the control of the municipalities?—Yes, with three main exceptions. Bassein and Akyab, which are two large municipalities, and Schweyin, which is a medium one, have deliberately, and of their own accord, handed over the management of their

schools to the department, but all other schools are looked after by committees belonging to the municipality. Under certain clauses in the Education Code they are obliged to consult me; they cannot employ headmasters over a certain pay without my sanction, and they cannot dismiss headmasters over a certain pay without my sanction. On the other hand, they do, as a matter of fact, consult me on matters as to which they are obliged to consult me.

12552. Do they take an interest in education?—It varies a great deal; some do fit in a very perfunctory way, and only because the President of the municipality, for instance, happens to be the Deputy Commissioner who takes an interest in education, and so arouses their interest in it. Others do take a real interest in it; in the case of the majority, I should say that the interest in the schools was very perfunctory.

12553. You say that there are no schools wholly supported from public funds in the district?—There are no schools maintained from the District Cess; we have a certain number, increasing in the last few years, of Government schools scattered through the Presidency; I mean Anglo-vernacular and vernacular schools.

12554. Is the policy to increase the number of Anglo-vernacular schools?—The policy of the Government in regard to that is to institute model schools—not to compete with the municipal schools necessarily, nor to compete with voluntary agencies; but where necessary and especially in districts where there are not very many English people and which otherwise are not very much advanced, to set up an Anglo-vernacular school as a model school; similarly with vernacular schools.

12555. It has been stated to us that sufficient encouragement has not been given to the monastic schools; is that a true statement?—I object to the way of putting it. I have not been here long enough to be able to effect very much with the *poongyi-kyauungs*, but so far as I can see, looking over the records left by my predecessor, he certainly did his best. It is certainly true that, I should say roughly speaking, two-thirds of known *poongyi* schools are outside the department; possibly about one-third come within its cognizance. My predecessor paid very careful attention to getting these schools on the list; he issued many orders; he established a special class of officer—*itinerant teachers*—one of whose main duties was to go round to visit these schools and talk to the *poongyis* and try to persuade them to go on the list. They had advantages held out to them in the way of grants, they were helped with books, and the deputies in particular were warned that they were to pay proper respect to the monks who conducted the schools, and were not to encourage aided lay schools in competition with the *poongyi-kyauungs*. On the other hand, I think where the department has failed in handling the *poongyi* schools is that they have not realised what our system is. I was stationed at Sind during part of my service, and upon a small scale we had something like the same difficulty there. We had a large number of vernacular schools attached to the mosques; the *mullah* who ran these schools at first refused to have anything to do with us. Mr. Jacob, a predecessor of mine, drew out a set of rules which enabled these people to come in on very easy terms, without worrying about inspection or examination or registering; and the result was that by the time I came to be inspector in Sind—and I believe still more so now—the *mullahs* have been coming in in quite large numbers. They first of all accept the grant, and after some time some of the better schools become even branch departments of District Board schools. My own idea is that it might be possible here to mitigate the curriculum which is imposed on these vernacular schools, and to allow the *poongyis* to teach just reading, writing, and arithmetic and their sacred books, but not to force them to teach anything elementary science. I would also encourage them by a grant for efficiency in Pali, similar to that which was initiated by Mr. Jacob in Sind for Arabic; it would probably work out at only Rs. 30

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to Rs. 150, according to the numbers in the schools; and we should allow them something towards getting books and small necessities. With the better class of *poongyi-kyauangs* the total would work out to something like Rs. 200, which is a very fair grant to consider. I would require them to teach just reading, writing, and arithmetic as the staple; then in addition to Pali they would of course take a number of the sacred books which they read in Burmese.

12556. (Mr. Dutt.) Is it not the fact that in most Burmese villages there are these *poongyi-kyauangs* now?—Yes; we shall have to advance very slowly.

12557. And probably increase the amount of the grant by-and-by?—A great number would not get the whole Rs. 200; a great number would only get Rs. 50.

12558. Would you not have simple examinations in the schools, just reading, writing, and arithmetic?—I think we should have to have an examination in reading, writing, and arithmetic, although not too strict. You must have some definite nucleus for your grant.

12559. Then as to the other Government schools that you spoke about; are they adequately supported by Government, or do they get contributions from other sources?—The purely Government vernacular schools are supported entirely by the Government, but there are very few. The main class of vernacular schools are what we call the lay schools, supported by lay managers, managers who are not *poongyis*, who get results grants and so forth.

12560. Do you get any contribution from the District Fund for primary education?—Yes; in Lower Burma, where there is a District Cess, they give us a certain proportion of it.

12561. And that is made over to the Education Department?—Yes; the process is very much the same as with the municipal budgets; the inspector draws up the District Cess budget; that comes to me, and I go through it; then it goes on to the Commissioner.

12562. But the management of these primary schools is entirely under the Education Department?—You mean the aided schools, yes. The Deputy Commissioners may look at them, but they do not concern themselves at all with their management.

12563. Then the Government schools?—The Government schools are managed by, and are under the entire control of, the Education Department.

12564. Has not the Deputy Commissioner, as Head of the District Fund, some powers of control over these primary schools which are aided by the District Fund?—They are all private concerns; we simply give a lay manager so much and he runs the school; there is no call for the interference of anyone.

12565. When the Deputy Commissioner goes on his tour of inspection does he not inspect a lot of village schools and make his remarks about them?—Yes, he does so; the remarks he makes are generally on the efficiency of the school, whether it is sanitary and tidy—whether they are teaching, reading, writing, and arithmetic, whether they have proper books, and so forth.

12566. You say that a part of the District Cess is made over to your department for educational purposes?—Is the whole of that amount spent within the district?—Yes. Each district contributes 15 per cent. as a minimum, or rather they are supposed to; as a matter of fact they do not all do it; about ten of them do it; they send in a separate district budget; that is dealt with by me, and by the Deputy Commissioner and the Commissioner.

12567. You would not recommend the entertainment of a separate establishment by the District Boards for the inspection of their primary schools?—It is not necessary; the deputy, and the sub-inspectors do all that is needed.

12568. (Sir Frederic Lely.) The primary schools consist of the *poongyi* schools, the aided schools,

and the municipal schools, but where do the Government primary schools come in?—The system is quite different here from what it is in Bombay; there are no Local Board schools here at all; "primary" includes what we hardly ever include in Bombay—the Anglo-vernacular schools. There are the *poongyi* primary schools, maintained by the *poongyis* in connection with the monasteries; they are schools aided by us but maintained by private persons; those form the bulk of the vernacular schools. Then you have a few Government vernacular model schools which may be primary, middle, or high, according to their status; we have some high vernacular schools. As a matter of fact, the so-called high vernacular curriculum here is very little more than what we call the primary vernacular curriculum in Bombay. Then, besides that, there are primary Anglo-vernacular schools which are maintained by municipalities, and also others maintained by Government; they may have middle and high departments also in connection with them.

12569. Are these vernacular schools, which are kept up as model schools, very few in number?—Yes, I cannot tell you off-hand how many there are; about 20 I think.

12570. The Anglo-vernacular schools are kept up entirely by the Government?—Yes, that is Government schools are so maintained; there are others, namely, aided and municipal Anglo-vernacular schools.

12571. Then as to the schools generally, including the Anglo-vernacular schools, what is the connection between the District Officers in Burma and education; you are familiar with the Bombay system; what is the difference, if any, between the system here and the system in Bombay?—It is rather difficult to describe; theoretically and as far as the Code goes there would seem to be very little difference, but practically there is a difference. Inspectors here, until this last year, with one exception, were all congregated in Rangoon, which meant of course that they made raids, so to say, out of Rangoon into the whole country, and then returned with lists of marks; the actual looking after the schools—the supervision of them—was left either to the deputy inspector of schools, who in my opinion was not a sufficiently highly qualified officer for the post, or to the Deputy Commissioner. The Deputy Commissioner was generally so overburdened with other work that he could not maintain a regular control over the schools in his district, and as the result in many places they had quite a free hand. The deputy inspector was supposed to send, and he is still supposed to send, to the Deputy Commissioner a programme of his tour, and to visit him whenever he may happen to put up at a place away from headquarters; he always sends (as in Bombay) a copy of his annual report, to the Deputy Commissioner. So that a great deal depends on local circumstances and on the personality of the Deputy Commissioner; if he has not very much work to do otherwise, then his inspection of the schools is effective.

12572. As a matter of fact the Government have not fixed much responsibility in regard to education on the District Officer?—According to the Code, yes; the two first sections of Chapter II. in the Burma Code say that the Commissioner, and the Deputy and Assistant Commissioners are responsible for education in their districts.

12573. But that you say is not lived up to?—No, I cannot say that it is; they do their best.

12574. (Sir Steyning Edgerley.) You have not now a Government model school in each district?—Do you mean an Anglo-vernacular or a vernacular one?

12575. Either?—It is true that there is not a Government model school in each district, but, if you take municipal schools in conjunction with Government schools, then we have some sort of model school in each district.

12576. As to what we should call secondary education in Bombay, do the municipalities contribute to that here?—Very largely; in fact the bulk of their educational expenditure in many cases goes towards those schools.

12577. Mr. Shearme suggested that they give too much attention to secondary and exclude primary education?—I agree that they give more attention to secondary education.

12578. He would like to see a provision which would make these local bodies deal with primary education up to the middle secondary standard and give up higher education; is there no provision of that sort here?—No, nearly all the schools maintained by the municipality directly are Anglo-vernacular.

12579. What is the Educational Syndicate in Burma?—Its functions are laid down in a separate provision. It is constituted by nomination by the Government. It includes officials and non-officials.

12580. Has it any actual management, or does it advise generally?—Originally the Educational Syndicate was meant both to manage and to advise. As far as institutions go, it manages no institutions at present. As far as education in the narrower sense goes, that is to say the technicology of the department, it has one function which in all other provinces in India is carried out by the Department, that is the whole of the examinations for the teachers under training. All the persons in "normal schools," as they are called here, who pass the examinations, have to pass the examinations of the Syndicate. The Syndicate holds these examinations, but it has not the personnel to carry out the examinations, and therefore, when it holds its examinations, it borrows our personnel.

12581. They simply sign the certificates?—They do not even sign all the certificates now. As a consultative body a large amount of educational matter goes before it. Under the Code, as the Syndicate is at present constituted, the Director theoretically cannot submit any proposal to Government in connection with education as it may appear in any part of the Code without having consulted the Educational Syndicate.

12582. In fact we have really come upon an Advisory Council for educational matters?—Yes.

12583. How does it work?—Well, I think that as a purely advisory body it has distinct uses, but I think that the present rule, which makes it essential before any alteration is made in the department system or in education generally that the Director should submit his plans to the Syndicate, is unnecessary. Great delay is caused thereby, and matters sometimes come within the cognisance of people on the Syndicate who are particularly interested therein, and whose opinions will be known beforehand.

12584. Modified by self-interest?—Exactly.

12585. Are the rules very lengthy?—Not very; there is a pamphlet containing the rules; they are also contained in the Educational Code.

12586. (Mr. Meyer.) The Syndicate has no financial control?—Not as far as regards matters connected with the department.

12587. We have heard something from previous witnesses about what is put forward as a grievance to Burma, that there is no University here. Has it been proposed to start one?—One was proposed before my time; a deputation I understand met Lord Curzon when he came here and presented certain proposals to him.

12588. Is there a Government College here?—Yes.

12589. There is no present movement towards a University?—There is profound dissatisfaction with the present University régime in the colleges.

12590. You are affiliated to Calcutta and there is dissatisfaction with Calcutta?—Yes.

12591. You are appointed by the Lieutenant-Governor, not by the Government of India?—Yes.

12592. It has been alleged by another witness "that the influence of the Government of India is towards excessive rigidity, and nowhere more so than education; they have foisted on this province a system of education which does not at all fit it."

Have you anything to say upon that point apart from what you have already said?—There is a certain amount of truth in the statement in this way. This province, especially as regards English schools, has been made to fall in entirely with the system which is based on the Calcutta University examinations. Up to the present time all Anglo-vernacular schools teach towards the Calcutta matriculation; I think myself that that has a narrowing effect upon education in the province.

12593. But apart from that, do you consider that the general resolutions of the Government of India on educational matters have unduly hampered the Local Government here?—No, I do not. I think that especially probably in the last ten years much of the improvement in schools that has taken place in Burma is due to the initiative taken by the Government of India.

12594. You appear to speak as if the Government of India were apt to ignore the Director-General of Education when dealing with matters that come up from provincial Governments. Do you speak with any special knowledge upon that point?—No; it was because I had no special knowledge on the point that I mentioned it. As Director, one has no knowledge whether one's proposals, after they have gone to the Government of India go to the Director-General at all; the Director-General is a remote and hidden figure, whose influence we cannot measure at all. For instance, I put forward proposals regarding, say, professorships in the college; those go through the scrutiny of the Local Government and are sent up to India; we get a letter back, but whether that embodies the views of the Director-General or not, we have no means of knowing.

12595. You gave us a very interesting account of the way you propose to help the *poongyi-kyauang* schools, but I gather that you propose gradually to supersede them by vernacular directly run by the Education Department?—No, I did not propose to supersede them; I say that vernacular schools run by the department should serve as models; they would be more efficient than many of the present lay schools.

12596. But you go on to say "It would not be feasible or desirable to supersede the *poongyi-kyauang* or the aided lay vernacular school altogether." I gather from that that you would not mind getting rid of a good many of them?—It is a little loosely worded; perhaps "altogether" might have been omitted. I was really thinking in particular, not of the *poongyi-kyauang*, but of the aided lay vernacular school, which is as a rule not well conducted.

12597. Then you say that you would like to see the institution of a system of District Cess vernacular schools paid for out of the District Cess with assistance from provincial funds and managed with the co-operation of District Boards by the Education Department; might it not be a better idea to reverse the process and look forward to the management of schools by the Local Board with the assistance and co-operation of the Education Department?—It would mainly be a question of terms; you can put it whichever way you like; it would come to the same thing, I think. In Bombay the Local Boards maintained their schools, but the practical management of them entirely devolved upon the department.

12598. You are not in favour of the system of the Local Board managing its own schools?—No, I have not met any Local Body yet which entirely managed its own schools.

12599. (Chairman.) Have you any technical education here?—Yes, a slight amount.

12600. Is that working successfully?—Not very. We have a little technical education in connection with a few vernacular schools, and we have also the Government school of Engineering at Insein.

12601. The whole thing is in its infancy?—It is quite in its infancy, and needs improvement.

(The witness withdrew.)

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Mr. MAXWELL LAURIE, M.V.O., I.C.S., was called and examined.

Mr. Maxwell Laurie. 12602. (Chairman.) You are President of the Rangoon Municipality?—Yes. I have been so for 3 years and 8 months.

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12603. As the President of the Municipality do you practically manage the whole affairs of the town of Rangoon?—No, I should say that decidedly the Municipal Committee runs the whole affairs of the town.

12604. You have a Standing Committee?—We have a General Committee consisting of 25 members, and 3 Standing Sub-Committees; one for Finance, one for Public Works, and one for Public Health; these consist of 12 members each.

12605. With a Chairman, or do you act as ex-officio Chairman?—I am Chairman of all three.

12606. So that it may perhaps still come back to this, that, although you have Standing Committees, yet, as Chairman of the Standing Committees and as Chairman of the Municipality, you have all executive authority in your own hands?—I do not know that I should put it in that way.

12607. You have all executive authority; I do not say all control of policy?—Take the matter of appointments for example; I have certain powers relative to appointments which are laid down in the Government notifications; the Committee has larger powers of appointment, and the Local Government larger still. The Heads of the various Departments of the Municipality, Public Works, Health, and so on, have also their own independent powers of appointment to a less extent, up to a salary of Rs. 80 per mensem. My powers extend to Rs. 200 per mensem.

12608. But apart from the powers of appointments you practically give all the orders as regards sanitation or drainage, lighting, watching, and various duties?—I am not obliged to give a single order myself at all—the entire responsibility rests on the Committee.

12609. (Mr. Dutt.) Have those municipal servants who draw a pay of less than Rs. 50 a right of appeal against orders passed against them?—The right of appeal of municipal servants is limited, much more limited than in departments of Government; the actual wording of the rule on the subject of appeals only allows of their appealing to the next higher authority. For example, if a clerk was dismissed by the Health Officer, that clerk would have it in his power to appeal to me; if he disagreed with my order he would have no further appeal; there is only one appeal. But of course that is qualified by this consideration, that the Committee and the Local Government always have, and exercise, the power of revision, and if any particular case were called for I should not dream for a moment of withholding a case on that ground from the Committee or from the Local Government.

12610. Does this right of appeal extend to the lowest menial? Has a menial on Rs. 7, who is dismissed by you, a right of appeal to the Committee?—Yes, that is so. In the case of a menial he would probably be dismissed by one department—the Veterinary or Health Officer, etc.; in that case the appeal would lie to me. There would be no appeal beyond that.

12611. (Mr. Hitchens.) Is the appointment to the post of President for a definite period?—It is for a minimum period of five years. Anyone who accepts that post must undertake to stay in it for five years and not to go on leave exceeding six months during that period.

12612. Does that apply to any other appointment of a similar nature?—Not in Burma.

12613. Is the Vice-President appointed by the Government?—No, he is appointed by the Committee; he is an elected member of the Committee, and he is selected by the municipal Committee to be Vice-President.

12614. One of the members of the Municipality came before us the other day and said that in his opinion Rangoon was very heavily taxed; would you endorse that view?—Yes, I think it is fairly heavily taxed, but it is impossible to avoid that in a growing town with enormous new works going on; it has not reached maximum of taxation that is permitted by the Municipal Act.

12615. He also said that no Government contribution was given to the upkeep of the town; is that so?—Yes, that is so; we do not expect a Government contribution, except in the matter of plague expenditure; we have had a subsidy from the Government.

12616. Have you any endowment in the shape of town lands?—That is not a municipal endowment; the town lands are the property of the Government.

12617. They have not given you a definite endowment of a certain amount?—Not for municipal purposes. For the purpose of town lands reclamation there is a separate scheme altogether. At present we are enjoying a portion of the ground rents of the town, but that sum is being removed annually by instalments of Rs. 2,500 and it is thus being extinguished. The proceeds, instead of being paid to the general revenues of the Municipality, are being transferred to the general scheme of reclamation.

12618. The land reverts ultimately to the Government?—The land is always Government property. The rents have been enjoyed for a time by the Municipality, but the administration of the town lands, except for a very short time, has been in the hands of the Government.

12619. Was there not a petition sent to the Secretary of State about that some time ago?—Yes, there was a memorial sent. It has not been answered. It was dated the 26th September, 1906.

12620. (Mr. Meyer.) Colonel King told us that the Government had relieved the municipality of the medical relief expenditure?—That is on hospitals, yes.

12621. And, so far, that has been an assistance from provincial funds?—No, I do not think it has, because a source of revenue was removed at the same time. I refer to the excise revenue.

12622. Did you not instead of that get a fixed allotment of an equivalent amount? It was put to us by one of the witnesses that you had had the receipts from these liquor shops taken away, which meant about two lakhs, and you had had two lakhs as a fixed assignment given you instead; is that not accurate?—That was I think removed later; there is no assignment now.

12623. You have lost the liquor shops revenue, and on the other hand you have got rid of the upkeep of the hospitals?—Yes.

12624. As regards education, the last witness told us that you had to pay at least 5 per cent. of your revenues?—We pay 5 per cent. on the gross revenue.

12625. Who settles what the percentage is to be?—A letter from the Local Government settles that.

12626. Have you no voice in the matter?—No, we are bound by the Municipal Act, section 72, which lays down that it is in the discretion of the Local Government to decide the proportion of income which shall be paid, subject to a maximum of 5 per cent.

12627. But before exercising that discretion do they ask for your opinion?—I do not know; I think the way it would be considered would be to estimate the reasonable amount in view of the expenditure of former years for education in the town.

12628. The schools are not managed by you at all?—No, we have nothing to do with them. I

think we formerly managed the schools some years ago. They ceased to be under our control, I think, about 1898.

12629. Was that because you were supposed to have managed them badly?—I think it was because the municipality had its hands quite full with other work and other responsibilities.

12630. You think the Committee was glad of the transfer?—I think so decidedly; also as regards hospitals; I think the Municipal Committee would be willing to admit that their control of the hospital was not successful.

12631. The Government appoints you as President; does it also appoint any of your subordinates—the Heads of Departments that you were speaking of?—The only other Government officers who hold responsible appointments at present are the

Health Officer, who is an officer of the Indian Medical Service, and a special Medical Officer for plague.

12632. Is the Health Officer appointed by Government or selected by the Corporation?—I think he is appointed by Government; as a matter of fact he has been appointed by Government; formerly the Health Officer was appointed by the Municipality.

12633. And now he is appointed by Government?—He has, as a matter of fact, been appointed by Government; he has been selected by Government and the Committee have been asked to take him; I do not think there is any compulsion in the matter, but they were asked to take him and they did take him.

(The witness withdrew.)

MAUNG MYAT TUN AUNG was called and examined.

12634. (Chairman.) You are an Extra Assistant Commissioner?—Yes. I have been in Government service since 1878. I am now stationed in the Amherst district in the Tenasserim Division in Lower Burma.

12635. Are the township officers, the myooks, a satisfactory class of officer?—They are as a class. They are mostly recruited from a respectable class of people.

12636. What is their pay?—From Rs. 150 to Rs. 250.

12637. Is that sufficient pay looking to the possibilities of corruption?—I do not think so.

12638. Are the myooks, as a class, at the present moment many of them corrupt?—Some of them are open to corruption, some are not.

12639. Do you move much about the people; are you constantly touring about the place?—Yes, as a Sub-Divisional Officer.

12640. Have you a definite charge under you?—Yes, it is called a sub-division.

12641. How many villages are there in that?—In my sub-division there are about 60 or 70 villages.

12642. You go through each village once a year?—No, I cannot do that, because besides being a Revenue Officer I have also to try cases as Magistrate and Judge; also there are cases under general departmental rules and orders.

12643. Do you not think it is desirable to go at least once a year to each village?—Some are not so important as others. As a rule we always visit important villages once a year; sometimes more than once in the same year.

12644. Looking at the size of the district, are you in sufficiently close contact with the people while you are in the district?—Yes.

12645. Are you a native of that district?—I belong to Arakan.

12646. You do not talk their language?—I talk the same language, but there are Talangs and others who talk a different language than Burmese; I do not understand their languages.

12647. Is a great deal of your work caused by too much correspondence?—We have a heavy amount of work to do, both correspondence and case work, judicial, general, and revenue cases.

12648. Do you think you have any unnecessary correspondence with your Deputy Commissioner?—No, I do not think it can be dispensed with.

12649. You have got all the powers and responsibilities which you are able to use and are entitled to have?—I believe so.

12650. You do not feel yourself fettered in coming to a decision by want of power?—No, the cases I cannot try myself I commit to Sessions, or cases that I think for private reasons I ought not to take, I refer to other Magistrates.

12651. (Sir Frederic Lely.) Do you take only magisterial cases?—I try civil and criminal cases. I also do a good amount of revenue work.

12652. How many myooks are under you?—Three, in three townships.

12653. (Sir Steyning Edgerley.) How many villages are there in a township?—There are about 30 in each township.

12654. You think that if the township officers and Sub-Divisional Officers were given power to deal with certain petty matters, the Deputy Commissioners and Commissioner would have time for more important matters?—Yes.

12655. If that is so, why do you think you need no further powers than you have got?—I do not mean to say that the state of things is not open to improvement.

12656. Would it be safe to give the township officers much more power than they have at present?—I think so.

12657. Would you give more powers to all of them, or would you make any discrimination?—I would use my discretion if I had to give them powers.

12658. (Mr. Meyer.) You say the right of appeal should never be curtailed but should be encouraged?—Yes.

12659. Is that quite consistent with your proposal to give larger powers to Sub-Divisional Officers and township officers; what is the use of giving larger powers if there is to be a right of appeal against them?—I refer to a right of appeal to high authorities; for instance, Commissioners and Deputy Commissioners, and to the Government of India, even, in certain cases.

12660. If you get the right to punish certain subordinates such as you have mentioned, and there is an appeal by every one of them to the Deputy Commissioner, is that saving either your time or the time of the Deputy Commissioner?—I think time should be no consideration in hearing appeals.

12661. (Mr. Dutt.) You say you have three townships under you?—Yes.

12662. And the myooks of these townships decide cases?—Yes; one township officer tries only criminal cases; he has been relieved of civil work under the new arrangement; two officers try all cases, civil, criminal, and revenue.

12663. Then the headmen of villages also have power to try cases?—Yes.

12664. Does that relieve you of a great deal of work?—It makes no difference. Most of these cases would not have come up for trial; the judge being handy in the village, they make complaints to him, otherwise they would have been all decided by the village elders.

12665. Are the village headmen generally men of influence in their village?—They generally are.

12666. Are they popular; do the people go to them to settle their differences?—Yes.

(The witness withdrew.)

Adjourned.

SEVENTEENTH DAY.

MANDALAY, Monday, 16th December, 1907.

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

Major D. J. C. MACNABB, L.A., was called and examined.

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12687. (Chairman.) You are Deputy Commissioner of the first grade?—Yes, at Mandalay.

As regards Public Works, Commissioners and Deputy Commissioners have very little voice in the allotment of funds beyond obtaining administrative sanction for proposed works. The annual budget is prepared in the Chief Engineer's office. I am in favour of further control in such expenditure being given to Commissioners, which may be achieved by the Local Government granting lump sums to divisions to be allotted by the Commissioners in consultation with the Superintending Engineer.

The Commissioner or the Deputy Commissioner respectively should, for all administrative and executive orders passed by officers under him, be the final appellate authority. For orders passed by a Commissioner or Deputy Commissioner in the first instance, an appeal should lie to the Local Government or the Commissioner respectively. This is the procedure laid down in section 8 of the Upper Burma Land and Revenue Regulations and it may well be followed in administrative and executive matters. A second appeal should be permitted only when the First Appellate Officer certifies that good grounds for permitting a further appeal exist. At present any one, from a peon on Rs. 10 per month, has an unlimited right of appeal which is frequently exercised and pressed as far as the Local Government. I would curtail this right on the lines laid down by section 8 of the Upper Burma Land and Revenue Regulations. This excessive facility of appeal tends to administrative inconvenience and the retention in Government service of undesirable persons whose services can at an earlier stage in their career be dispensed with, with little hardship to themselves, and it seriously hampers officers in the selection and promotion of suitable persons.

The influence of the Commissioner in matters appertaining to departments other than the Land Records Department is not sufficiently strong. He should be responsible for every department in his division in like manner as the Lieutenant-Governor for the province. He is not so, largely because the Superintending Engineers, Conservators of Forests, Deputy Inspectors-General of Police and Heads of Departments are mostly resident at provincial headquarters, and have therefore better opportunities of pressing their views on Local Governments. The practice of regarding the district as the administrative unit rather than the division tends to accentuate this. If annual reports were written up for the division from statistics prepared by districts, the influence and authority of the Commissioner would be enhanced and more clearly defined. Most reports from Deputy Commissioners are sent up to Government with comments by the Commissioners. If they were written by Commissioners after such reference to the Deputy Commissioners on important points as might be necessary, much time now expended in the writing of reports by Deputy Commissioners would be saved. It would also necessitate a closer control over general, revenue, and excise administration throughout the division than the majority

of Commissioners exercise at present. On matters of importance and policy, in which opinions are asked for, the system of divisional conferences, in which, after discussion and debate, the Commissioner gives his opinion for the division, might be more generally employed. Civil Officers have at present but few opportunities of meeting and discussing matters, and such conferences offer a valuable means for much wholesome exchange of views and opinions.

Sub-Divisional Officers in heavy charges, Deputy Commissioners, and Commissioners do not have sufficient opportunities for personal contact with the people. The existing obstacles are overpress of office and Benchwork. Secondly, the custom in Burma of using district bungalows on tour instead of tents, and of making a series of short and hasty tours throughout the year instead of going into camp, as in India, and moving in a leisurely manner about the district or division. The exclusive use of bungalows tempts officers all to visit the same places by the same routes, and the custom of short rapid tours prevents the public knowing where and when officers may be expected, and therefore fewer go to see them or lay their grievances before them.

The grant of larger powers to Commissioners and Collectors and other local authorities should involve greater care in their selection and less regard to seniority.

The transfers of officers are not unnecessarily frequent, as every officer concerned in the posting of officers tries to avoid making them. I do, however, regard the transfers of the more junior officers as undesirably frequent. I can suggest no method of promotion which will stop this. The only remedy is to have a sufficient reserve of officers to enable leave vacancies to be filled without supplementary changes. To employ such a reserve it might be necessary to insist on officers taking leave due when the reserve is likely to prove in excess of requirements. That officers frequently abstain from taking leave due to them when they would benefit by it mentally, if not physically, cannot be denied.

I am not in favour of granting larger powers to any local bodies.

I am not in favour of Advisory or Administrative Councils to assist Divisional or District Authorities. All experienced District Officers consult the best local opinion on matters affecting them. It is as much the duty of Divisional and District Officers to keep the Government informed of the feelings, wishes, and aspirations of the public entrusted to their charge as to carry out the policy of the Government. The personal power to select the individuals to be consulted is a strong factor in the local influence of officers. To nominate permanent Councils is to deprive them of this source of influence and encumber them with an advisory body likely to prove of no more utility than a Municipal Committee in a small town.

In Burma, village headmen are empowered to deal with petty criminal cases and selected headmen with civil suits. They also have considerable

administrative and executive power in police, sanitary, and other matters, and further powers are not necessary or advisable.

That over-centralization exists from the top to the bottom of the official machine must, I think, be admitted. Isolated instances, however, are not of much value. The telegraph and improved communications both tend to centralization. At its best it is the expression of the conscientiousness of all having others under their orders; at its worst it is a distrust of the administrative abilities, probity, and thoroughness of those under one. In these days we are not content to give an order or to outline a policy; we also all wish to lay down in too great detail how such orders and policies are to be carried out. If a question—administrative, revenue, or executive—arises the first consideration is not, what is the proper and common-sense solution of the same, but what is the rule or precedent on the point. If an officer passes a well-considered and common-sense order he will probably find that he comes very near the rule or precedent on the subject. The over-great facilities of appeal and the fact that a large number of such appeals in all departments are conducted by lawyers tends to accentuate this.

The system under which many officers spend the larger portion of the service in the Secretariat is in part responsible for over-centralization. Some of the most able and brilliant administrators in India, I admit, have had this training; but, good as they are, they would have been better with more district experience, knowledge of the people, and experience of the burden of carrying out in practice the rules and directions so light-heartedly drafted by them as Secretaries. Likewise District Officers would be improved by Secretariat experience. In some provinces it is happily impossible for officers to serve for long periods in the Secretariat without loss of pay, and I should like to see it observed as a condition of the appointment of Senior Secretaries and Commissioners that a considerable proportion of their service should have been in the executive line.

12688-9. You say Deputy Commissioners should be able to sanction remissions of revenue up to Rs. 100, and Commissioners up to Rs. 1,000 in any one case, but in the case of fishery revenue that the limit of both Commissioners and Collectors should be Rs. 500. Why do you make a difference in these cases?—I made that distinction because of the suggestion that the powers now exercised by Financial Commissioners should be transferred to the Commissioners.

12670. Apart from the existing rules, do you suggest that a difference should be made as to the extent to which a Commissioner should remit in the case of land revenue, fishery revenue, and excise?—No; I simply took it, transferring the existing powers of the Financial Commissioner to the Commissioners as the rule stood; the Government fixed that.

12671. You would like, with regard to the land revenue, fisheries, and excise, a considerable extension of powers first to the Commissioner and then to the Deputy Commissioner?—Exactly so; that is the principle.

12672. You tell us, with regard to Public Works, that Commissioners and Deputy Commissioners have but very little choice in the allotment of funds beyond obtaining administrative sanction for proposed works. Do you suggest that the Superintending Engineer does not consult the Commissioners in the allocation of funds to works?—The works before obtaining administrative sanction must be proposed by Commissioners or Deputy Commissioners; they are then placed on a list, as sanctioned, and according to the order of urgency, they are then dealt with by the Superintending Engineer when the funds are allotted.

12673. Who settles the precedence of works so far as regards urgency?—We are not consulted beyond being occasionally asked to give a list in order of urgency.

12674. Asked by the Commissioner or by the Superintending Engineer?—Of course everything comes to us through the Commissioner; we do not deal directly with the Superintending Engineer.

12675. When you have sent in your list to the Commissioner, showing which are the most urgent works, are your recommendations as a rule accepted?—I do not think I can say as a rule one way or the other. You send in a proposal, it may be on the list for several years; and when the funds are available they are allotted, but they are allotted without any distinct second reference to the Deputy Commissioner; it may not be the same Deputy Commissioner, it may not be the same year.

12676. In the matter of allotment of funds, should the Commissioner and the Deputy Commissioner have some greater voice than they have at present?—Commissioners should be given a lump sum for their divisions and, in consultation with the Superintending Engineer, should themselves allot it; that is, you would have a divisional budget rather than a provincial budget.

12677. Would that work smoothly all over the province?—I think it would, except for any works like railways, or imperial works like canals, which, of course, do not come into our lists at all.

12678. Would that in any way remove the jurisdiction of the Chief Engineer?—The Chief Engineer in those circumstances would have the advising of Government as to how much should be apportioned to this division and how much to another division; he would judge of the comparative requirements of divisions; the Commissioner would judge of the comparative requirements of districts.

12679. Would that in any way relieve the volume of work which now falls on the Commissioners or Deputy Commissioners?—I do not think it would affect the volume of work much.

12680. Then what is the reason for suggesting the change?—To give more power to the Commissioners.

12681. Not for the construction of the works, but for the allotment of funds?—Just so; they ought to have a more intimate knowledge of the comparative wants of the different districts in their own division than a man above them, judging of the whole province, can have.

12682. As regards administrative appeals, you say that they should lie to the Local Government, or to the Commissioner?—Yes, appeals not dealt with by the Revenue Act or some other law.

12683. You think there should be only one appeal from the decision of the officer who first pronounced judgment?—Yes.

12684. That would not cause any discontent amongst the people generally?—I do not think it would really. I have accepted the recommendation that when the first appellate officer thinks there is good ground for admitting a second appeal, it might be sent up.

12685. Does the present system result in the retention of undesirable subordinates in Government Service?—We often get men who very soon after they start in Government Service are judged by the officers under whom they immediately work to be generally inefficient; they have not done anything wrong, they have not committed any faults, they are simply inefficient; it is extremely difficult to get rid of such men. Take, for instance, the police; you have tried a man for 12 or 13 months; the man on the spot says, "This man will not make a good Police Officer if he serves for a hundred years"; if you simply dispense with his services, he can go to some other line of life, and has a good chance of other employment. What generally happens is—and this is only out of the kindness of heart of Government—the man is told, "We will give you a second chance," and he is given a second chance by sending him to another district; the man there very likely sends the same sort of report; it not infrequently happens that he goes to several districts in this way—then by the time there is a consensus of opinion about the man, and it is clear that he is utterly unqualified, he has been so long in the Government Service that he can raise the argument that it is very hard upon him to dismiss him altogether.

12686. You would advocate a system of probation?—That would meet the case.

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12687. An alternative would be dismissal without appeal?—Not dismissal; dismissal implies some fault. If a man is dismissed he cannot be re-employed in any sort of Government Service; the man might not make a good Police Officer, but he might be fit for some other Government employment.

12688. At some insignificant place?—Some insignificant place or some other Service altogether; that is assuming that the man has a good character.

12689. But either dismissal or discharge from Government Service might inflict disgrace upon a man simply because an officer had taken a dislike to him; such cases are known, I suppose?—Yes, but then there is a first appeal. Officers are dismissed by the same authority that appoints them. If a man is appointed by a Local Government his services can only be dispensed with by the Local Government.

12690. Then you want the Commissioner to be responsible for every department in his division just as the Lieutenant-Governor is responsible in the province?—Yes.

12691. You want the Commissioner to consolidate the reports of the Deputy Commissioners instead of sending them up to Government to be consolidated?—Would that not throw much more work upon the Commissioner?—It would throw more work upon the Commissioner, but it would relieve the four or five Deputy Commissioners who are under him; he could consult the Deputy Commissioners either on tour or by calling them in and having a conference at different times of the year when there are several annual reports coming on.

12692. Do you look upon the Commissioner's office at the present moment as rather a post office?—That depends entirely upon the Commissioner in charge.

12693. You say your proposal would necessitate closer control over general administration than the majority of Commissioners exercise at present; do you mean that they do not exercise control or that the power does not exist?—The power exists; it depends on the individual officer how much he does or does not exercise it.

12694. You would like to see the Commissioner omnipotent in his division, but aided by a system of divisional conferences. Are those ever held now?—I first came across divisional conferences in the Central Provinces under Sir Bamfylde Fuller. The exchange of opinions round the table by Commissioners or Deputy Commissioners was really most illuminating; you gave your own experience, found that it differed from that of somebody else, and after discussion you frequently found reason to modify your own opinions. I consider the collective results of that conference are worth much more than the collection of individual opinions. A man very often finds that he can modify his opinion very considerably; it is of infinitely more value than opinions formed on one's personal experience in one district.

12695. Taking the time that was occupied by such conferences, do they, on the whole, save a certain amount of routine correspondence and exchange of views by letter?—They must save a great deal. A Commissioner would keep back until the conference suitable questions arising in his division, and then opinions could be exchanged and experience collated.

12696. That would save a good deal of red tape?—It would save red tape and correspondence.

12697. Was that the result of your conferences in the Central Provinces?—Certainly. When the Tenancy Act in the Central Provinces was coming up, it was dealt with in the Jabalpur division by a conference; we had not got to write long difficult opinions going through the Act section by section; it was debated at the conference section by section, and the result was the saving of an infinity of trouble and correspondence, and also diversity of opinion, because the general opinion of the conference was taken.

12698. You say that the transfers of more junior officers are undesirably frequent, but you do not suggest any method which will stop those transfers?—No method of promotion. I would have a reserve of officers. When the strength of a province is fixed, and it is fixed with a view of allowing men to go on leave, in practice it is not found to be sufficiently strong to allow officers to go on leave without making supplementary transfers.

12699. Is it usual, if a man goes on short leave in this province, to bring in an officer who is in the next district without going to the trouble of transferring a man who is the next senior?—Everything is done at present in this province to avoid transfers. Within the last year or two it has been quite usual for the Deputy Commissioner on the spot, for instance, to officiate for the Commissioner. In Moulmein now the officiating Commissioner is not the next senior; he is about seven or eight down, but he is the man on the spot, and he officiates.

12700. But you see no other means of saving transfers except by establishing a reserve of officers?—Yes; there should be a sufficient surplus to fill vacancies direct without making two or three supplementary changes in order to relieve a competent man.

12701. You suggest that there are a certain number of persons available whom the District Officers consult upon local matters?—Certainly.

12702. But you would prefer to gather these persons together informally rather than to a formal conference?—District Officers sometimes consult people individually, either when they are on tour or by asking them to call on them, or sometimes, if they think it is better, they call together four or five people; they ask them to come to their office or their house, as may be convenient, and discuss questions with them. Most officers do it both ways; then in addition they discuss these questions as they go on tour from camp to camp.

12703. So that while you would have Advisory Councils, as it were, in villages or little towns, you do not want those to be actually recognised by appointment to a more formal body?—No, I do not approve of that. There would be so much less freedom; you would take away the compliment; it is now a compliment to a man to be asked to come and consult with the Deputy Commissioner, and you can discriminate and consult one man on one occasion, and if he has not given you good advice you can abstain from consulting him on the next occasion; whereas, if you had a formal conference fixed for you, you have got to go to the members and consult them whether you trust them or not.

12704. Would you suggest that the mere fixing of an Advisory Council with a limited number might in reality limit the number of persons whom you were able to consult?—I presume there would be no rule that you were not to consult people other than the formal Council.

12705. Would that limit it as a matter of fact—having these persons whom you were bound to consult, more or less formally, would you then cease to consult as many as you do now?—I do not think it would necessarily have that effect.

12706. You say that nowadays everybody wants to do not only his own work, but everybody else's as well?—I think the tendency is, instead of giving a general order, also to state how it should be carried out in great detail.

12707. By the delegation of decisive power to more subordinate officers than at the present moment, could that tendency be checked?—The delegation of more important powers you mean to junior officers; the junior officers have sufficient powers if they use them.

12708. It is no good a superior officer looking into every question if the junior has already, by the exercise of his proper powers, decided the question?—I think not; unless he is forced to interfere by a reference and an appeal, he had better leave the thing alone.

12709. If a man has no longer the ultimate responsibility for a position taken will he not cease to pursue a question into the details of which he has previously looked?—The more power of individual action a man has, the greater his sense of responsibility.

12710. With regard to what you say as to the system of officers being kept in the Secretariat, are officers only kept in the Secretariat for a limited period, or does it mean that a man once in the Secretariat is always there?—There is a tendency of officers who have been in the Secretariat, and have shown a special ability in Secretariat work, to be kept the larger portion of their time in the Secretariat.

12711. Can you suggest any period at the end of which every officer ought to return to district work?—It could be reasonably laid down that a man shall not be consecutively more than a certain number of years in the Secretariat. I should say about three, or even five.

12712. Such a rule might also have this advantage, that it would enable more officers to pass through the Secretariat and get a general experience?—That would be a very great advantage; a great number of officers would know the form in which things are expected finally to be put before the Government; if they knew it by being in the Secretariat, then as Commissioners, or Deputy Commissioners, they could put things up in that form from the very first.

12713. And it would also widen their general outlook?—Very much. It is just as instructive to pass a certain portion of their time in the Secretariat as it is for the Secretariat officers to spend more time on district work.

12714. Is the clerical work of the offices in this province bad in the lower rank?—It is very much worse than in India.

12715. Is it so bad as to cause a great deal of correspondence to pass backwards and forwards?—I do not think it is. It takes up a greater part of the time of the Commissioned Officers, the Civilian Officers; in supervising the work, they have to spend much greater time. Inspections are now carried out in Burma personally by a Deputy Commissioner in a way that is never expected in India; every officer in Burma has to spend a large amount of his time in inspecting actual registers. In my five years' experience in India in the Central Provinces I found that you had a "chief clerk of the court"; he was a higher paid man than anybody that we have got here, and he was given greater authority; if you went to an office you would go and look through it just to satisfy yourself that the registers and things were in order; if you thought there was carelessness and slackness, instead of going through every register in the person, you would send your chief clerk of the court, a man who had spent his life at that work, and he made a detailed inspection and reported to you; then upon your personal observation, plus his detailed report, you gave what orders were necessary. In Burma we do all that ourselves, thus taking up hours and days.

12716. Are you satisfied, generally speaking, with your relations with the forest officer and the District Superintendent of Police?—I am, with the District Superintendent of Police. The District Superintendent of the forest officer. The District Superintendent of Police I think might be given a freer hand, mostly in clerical ways. All the travelling allowance bills and a number of papers of that sort have to pass through the Deputy Commissioner for counter-signature, which all means extra work which the Deputy Commissioner cannot possibly find time to check in detail; he has got to take it on trust. If you made the District Superintendent of Police distinctly and personally responsible for travelling allowance bills, and the money involved in all travelling expenses of the police sent about all over the district, that would be quite sufficient; he is generally an officer who can be trusted just as well as a Deputy Commissioner. It would save the time of both of us.

12717. Have you any powers of posting the officers subordinate to you in your district?—No.

12718. Is that a power which you could safely and usefully exercise?—No, I do not think we have got a large enough number of men to choose from; we could not do it. I would rather leave that to the Commissioner.

12719. (Sir Frederic Lely.) About your divisional conferences of Deputy Commissioners, as you describe it, is there not lacking one rather important element, namely the instruction of native opinion?—At these divisional conferences under Sir Bamfylde Fuller I have seen native gentlemen asked to sit at the table, and we all appreciated the help and advice given.

12720. Are they invited by the Deputy Commissioner to go with him to help him to represent the district?—When I saw it, it was the Commissioner who invited them; it was his conference, and he invited these native gentlemen.

12721. Would there be any objection if the Deputy Commissioners were allowed to bring in anybody?—It would be perfectly within the discretion of the Commissioner to invite the Deputy Commissioner to bring in anybody he thought fit.

12722. That would make the conference still fuller?—Yes; that would be, of course, on questions of general interest.

12723. It would also have this good effect, if no other; if the Burmese gentlemen did not contribute very much advice of value on their own account, it would be of advantage for them to see how thoroughly the interests of their districts were considered by English officers?—I think it would be most valuable.

12724. Now we will assume that it is the wish of Government to take local Burmese opinion and action into consideration for the assistance of Government. How would you propose to set to work in Burma?—I think the way that one always finds most advantageous is to select the men who have got the local influence—the chief leading men. In Burma there are not zemindars or landowners on a large scale as there are in India, but still in every district it is possible to find some village headmen who do more or less lead public opinion; in Upper Burma, perhaps, more than in Lower Burma, because the villages are older established.

12725. Would you make it take the form of a District Board or would you begin lower down with the village?—I think anything that becomes a regular thing like that loses its power; it becomes too much a matter of routine, and they cease to take interest in it. If on any question these men are called together to give their opinion, each occasion is a compliment and it is treated as a compliment, and they rather play up to it; but if you had a Board which met at stated intervals it would become a very much more formal thing, more like the municipal committees of very small towns.

12726. I am not speaking of Advisory Boards whom the Collector may consult, but of bodies to whom Government might at once, or after a time, give over entirely certain matters to manage, such as the carrying out of Public Works and so forth?—I do not think it would work in Burma. I think the village headman has got larger powers here than he has in India; the powers under the Burma Village Regulation Act enable him to do a great deal more than a headman in India, and those powers are quite sufficient.

12727. But would you expand the village headman by creating a village council; would that lead to anything in the long run?—A village now possesses a village council, you may say, in the form of *thamadis*, who every year have to assist the *thugyi* in assessing the *thathameda* or house tax; those are the natural leaders of public opinion; they are elected by general consent; they have to assess each man, they have to fix how much he should pay, and they are the men who are always looked up to; the headman generally consults them on any question of interest.

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12775. You say a Commissioner wrote his own report it would give it greater importance, but is there anything in the rules to prevent the Commissioner writing a full self-contained report for the whole division?—I think the rules on the subject, although perhaps they do not forbid what you suggest, rather suggest what is done now; I mean, the standing directions for the compilation of the annual revenue report lay down how it is to be written, and it is written in conformity with that.

12776. Should copies of the district reports be forwarded to the Government along with the divisional report?—No; I should say that the Commissioner should send his own report; he might quote the opinion of his individual officers if he thought it worth while to do so.

12777. Do you recommend the supply of tents to all District Officers?—I certainly should, except in districts in Lower Burma which, from their physical configuration, are unsuitable for them. Tents are only required for English officers; the Burmans do not want them; they like to put up at the *sayats*, and as often as not they stay with people in the village.

12778. Suppose a Burman came to be a District Officer in the course of time, would you supply him with a tent?—If he came to a district where the tents could be used he would naturally find the tents in the district, and he could use them or not as he liked. It would not be a question of supplying the individual with tents, it would be a question of supplying the district.

12779. How many sub-divisions are there in your district?—There are three sub-divisions properly so called; then Mandalay city is divided into two.

12780. Has each sub-division townships under it?—Yes. They are in charge of *myooks*, whom you would call *habildars*.

12781. Do these *myooks* generally do their work well and give satisfaction?—I think the generality of them are extraordinarily good.

12782. Then, under the *myooks*, is there a headman in each village?—Yes.

12783. Are these headmen generally popular in their own villages?—I think the institution of headman is extremely popular; the appointment is very much sought after in Upper Burma. Of course the popularity of individuals differs according to the character of the individuals; some are popular and some are not.

12784. As a rule are they popular officers in their own villages?—They are elected by vote.

12785. And they are appointed by Government according to the election?—According to the election and also judged by hereditary claims, ability to read and write, and general literary efficiency; but the village vote is not disregarded except a man has some distinct disability which cannot be passed over.

12786. A man once appointed remains headman all through his life?—Yes.

12787. In Upper Burma has this headman got any civil or criminal powers?—They have petty criminal powers in every case, and civil powers in selected cases.

12788. Does the exercise of these powers add to the headman's usefulness and to his prestige?—Yes. It prevents a large proportion of petty cases coming up.

12789. (Mr. Hitchens.) What, roughly, is the size of your district?—2,117 square miles.

12790. Do you tour over the whole district each year?—I have only been here a few months; I have not been here a touring season yet, but I always make a point of travelling over every district that I am in during the year.

12791. Has the Deputy Commissioner time to do that?—In Mandalay it is very difficult to get out on tour; in other districts it is one of our most important duties, for which we have got to find time.

12792. How much time, roughly, would it take up in other districts?—We go out all the year, and, in some instances, the custom of the country is rather to go out for a week at a time, or a round of ten days at a time, and then come back to the office, instead of the Indian system of during the cold year season making a leisurely progress through the district so that people know where you are going to be, and have time to think, before you come: "The Deputy Commissioner is coming here in two or three days and we will lay this case before him."

12793. Does that, in the aggregate, take a longer or a shorter time?—You do it in a leisurely way; you take your office work with you and you are able to dispose of your work every day; going rapidly as they do in Burma, I think the tendency is to do very little routine work when on tour, and that has to be made up for on return to headquarters.

12794. At the present time you have a certain amount of judicial work. Does that take up a large portion of your time?—In this particular district of Mandalay I am relieved a great deal of judicial work; I have not got to do any of the civil work; there is a separate Civil Judge; and I have got a Headquarters Assistant who can take a great many of the less important cases; but I have to take all the special power cases, just as they are taken in any other district. The District Magistrate can try any offence not punishable by death, and can give punishment up to seven years; those are called special power cases under sections 30-34 of the Criminal Procedure Code.

12795. You say that Deputy Commissioners have too much to do; where does the shoe pinch most?—If you have got a lot of miscellaneous work, revenue work, and executive and administrative work in the district, it is very difficult to find time to do your judicial work properly; it is very difficult to hurry judicial work. In some districts you have got to hear civil appeals, and you find that you have fixed civil appeals and you cannot adjourn those without inconvenience to the parties, yet you have got some urgent business in the district, such as a dacoity or a failure of crops, to which you must give attention, notwithstanding that you have got appeal cases fixed. Of course all that is very inconvenient.

12796. Are you in favour of Deputy Commissioners being relieved of all judicial work?—It depends on districts; in some districts they can be expected to do it; in the Mandalay district the Deputy Commissioner is more than fully occupied without any magisterial work at all.

12797. Apart from the judicial work, does most of the work you have to do come to you second-hand?—Yes.

12798. How many Assistant Commissioners have you?—I have three European Assistant Commissioners, and three Burmese Sub-Divisional Officers.

12799. Can you, as a matter of fact, provided they are good men, in practice delegate to them as much as you please?—They have got specific powers for revenue and excise; I cannot dispute these.

12800. But if you have a good man you take his word very much?—Certainly. If you have applications for the remission of revenue owing to the failure of crops, it all depends on the man you have got whether you think it necessary to visit the place yourself; if you have a European Assistant whom you can thoroughly trust, he has seen the place, he tells you that in his judgment the people will not get more than 20 per cent. of the normal output, and you take his word for it.

12801. Have you enough European assistance?—I have no fault to find with the assistance of competent Burmans.

12802. Have you sufficient assistance at the present time?—I have, in the way of Sub-Divisional Officers.

12803. Can the press, to which you allude, be alleviated by means of re-organization or decentralization, or is it a question of not having enough men to do the work?—It can best be alleviated by

having a really competent trustworthy Assistant at headquarters, who could run the routine office work. You want a good man to run the routine office work, because you would have to depute the drafting of a number of letters, the signing of a number of letters, the passing of a lot of money—matters which require your signature—and which you could depute perfectly well to a trustworthy European, but all the same you are responsible for the money, and, therefore, you do not care to trust the work of passing the bills for signature to anybody except very trustworthy officers.

12804. Have you in your office a correspondence clerk who really does relieve you of a large amount of routine work in that sense?—No, I have not got such a man.

12805. You are not in a position to just make a note on the letters that come in the morning and tell your clerk to reply to that effect?—I have no man I can trust to draft a letter in that way.

12806. Is that the general position with regard to Deputy Commissioners?—I should say it was.

12807. Take shorthand-writers, for example; have you got no office shorthand-writer?—The Government is at the present moment making proposals to supply us with shorthand-writers and typists.

12808. Is your staff adequate at the lower end of the scale, *myooks* and so forth?—Yes.

12809. You have told us that with regard to the inspection of accounts that should never be done by anybody in the position of a Deputy Commissioner?—Certainly not. If you take the Local Fund Account, the inspection is all done by trained men who go round the division and do nothing else; those inspections are most thorough and useful.

12810. It was suggested to us in Rangoon that a trained man from the Accountant-General's office might go round and make these inspections in place of the Deputy Commissioner?—You would require to have different men for different departments; a man in the Accounts Department would not be able to inspect judicial registers.

12811. You think that inspections which involve some technical knowledge, but which, given technical knowledge, are more or less routine, should not be done by the Deputy Commissioners?—Yes. That should save a considerable amount of my time.

12812. Are there other ways, apart from what you have mentioned here, in which the Deputy Commissioners could be set free to think out important things and to deal generally with their administration?—No, but if there was a personal assistant it would relieve the Deputy Commissioner of routine work; also if you had inspectors for the different departments to relieve the Deputy Commissioner of the work of inspection.

12813. You advocate further powers being given to Commissioners and Deputy Commissioners in regard to remissions of land revenue. If it were Rs. 500 instead of Rs. 100 would there be many cases where larger remissions would be made?—Not many; a few. I think Commissioners might very safely be entrusted with full powers; I see no good reason to limit their powers in remissions at all.

12814. Is it not important that the Government should be apprised of large individual cases of remission?—The Government should be apprised inasmuch as it would affect their income for the year, but the Commissioner should give the order and notify it to the Accountant-General.

12815. It is not in order to save work that you make the recommendation that the Commissioner should have full powers, but rather on the ground of principle?—And on the ground of saving work if it has to go from me to the Commissioner, then from him to the Financial Commissioner, and then back through the same line; it all means extra work.

12816. With regard to the lump sum allotment for Public Works, do you mean by that that you are to have one lump sum for Public Works and do what

you like with it, so long as you spend it on Public Works?—I do not mean that; I should retain the necessity of obtaining administrative sanction for a work. Every important work should be scrutinised before it is put on the sanctioned list by a competent Engineering Officer; after that I should allow a certain allotment to the Commissioner; the Commissioner ought to be the best judge which of the works, which have been approved from an engineering point of view, should be taken in hand first.

12817. But you would have the budget still made out with a certain allotment for repairs to roads, a certain allotment for buildings, and a certain allotment for new works?—Yes.

12818. Would not the effect of your proposal be that the Superintending Engineer would be placed in subordination to the Commissioner?—In Burma it is a very difficult question to say anything about, because the Superintending Engineer's jurisdiction and the Commissioner's jurisdiction do not coincide.

12819. To-day, suppose the Commissioner wanted something done, would he not have to write to the Superintending Engineer and suggest to him that it was desirable to do that work, and it would be open to the Superintending Engineer to do it, or not, as he thought fit?—Yes, very near that.

12820. But the difference would be that under your proposal, the Commissioner could practically pass the order if the budget was under his control?—If the budget was under his control he could re-appropriate in case of necessity; he could take from one head and give to another. He would be able to tell the Superintending Engineer what he was to do.

12821. Would you apply that to other things besides Public Works? Let me take, for example, police; would you say that the principle should be that the District Superintendent should be responsible for maintaining order and discipline and so forth, but that the Commissioner should be responsible for the peace of the division, and, therefore, should be responsible in the last resort for the disposition of the police; that is to say, if he wanted more police in one spot than in another he should be entitled to say so?—In the case of police he has a good deal of power in that direction; an expressed wish of a Commissioner in a case like that would be very rarely disregarded; he cannot give exact orders that the police are to go from one place to another. I do not think there is any pressing necessity for his doing so.

12822. At any rate you would like to see the Commissioner have some effective authority in regard to what one may call the technical departments, such as Public Works and so forth, because the Commissioner should be responsible for every department?—Exactly. The Public Works Officer, whoever he may be, should be the adviser of the Commissioner in the same way as he is the adviser to the Lieutenant-Governor; he should occupy the same relative position.

12823. But the essential point about the Lieutenant-Governor is that in the last resort he can give orders that so-and-so shall be done. Would you confer those powers, as far as possible, within limits, on the Commissioner?—I would.

12824. In matters such as the construction of roads and so forth, is the whole of the work done by the Government?—It is done by the Deputy Commissioner from the District Fund. There is no local cess.

12825. How do you get those funds?—From the sale of bazaars and tolls and leases. It is not very large. Grants-in-aid are given from provincial funds to certain districts. In each district there are District Fund roads and there are provincial roads; the District Fund roads are kept up by the District Fund; the provincial roads are kept up by the Public Works Department from provincial funds.

12826. And if there is not enough money to keep up the District Fund roads, what then?—If there is not enough, they are not kept up.

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12892. But you study the Gazettes and you can judge in that way?—I think for privilege leave vacancies Government would put in the man on the spot to officiate; for any longer period they would try to find a suitable man.

12893. Suppose the man on the spot was fitted, would they put him in to act in a long vacancy?—I do not refer to permanent promotion?—I think that very much depends upon the length of time for which it is expected he will officiate.

12894. In certain cases you think it might be done?—In certain cases in which the officer who goes on leave is only going on short leave, I think it might be done.

12895. You are against Advisory Councils because you say the Deputy Commissioner always consults the men he thinks best capable of advising him, but if there is a new Deputy Commissioner, does he not have some difficulty at the outset in finding the persons who are most capable of advising him?—I have never experienced that difficulty myself.

12896. Not when you came first to a district?—We take things over from our predecessor, and try to find out from him about the district, and who are the leading men in it.

12897. You get sufficient information in that way?—I think so.

12898. We have been told that the Burman may give very good advice privately, but that he is very averse to speaking his mind in public; do you find that so?—Yes, I think that is true to a certain extent.

12899. That was put forward as an argument against Advisory Councils—it was said, "If it is known that this man is the adviser to the Deputy Commissioner he will be afraid to speak his mind"; do you think that would be so?—I think it might weigh with him. One of the objections to Advisory Councils is that if people stand in a statutory position towards the Deputy Commissioner they are more liable to try to make money out of it.

12900. You told us that you did not think District Boards suitable for Upper Burma. Have you thought over the matter of a small Board for each township? Do you think that might work better than a District Board—that you might get more local people ready to take an interest in roads and schools and so forth?—I think it would be preferable to a District Council, but I am hardly prepared to say that I consider that Upper Burma anyhow is ripe for either.

12901. Is not the *thathameda* tax gradually dying out?—I do not think there are signs of that yet.

12902. As the districts are being settled is not the *thathameda* being reduced?—It is being reduced, but it is being steadfastly maintained.

12903. Do you think that in the settlement you might make a lump assessment on the village and let the villagers re-assess among the separate fields in the same way as they do with the *thathameda*?—No, I think that would lead to great confusion.

12904. Do you think it might be abused, or that the villagers would be bewildered, or what?—It would just amount to the old Burmese system, in which the *thathameda* included all sources of revenue.

12905. You said that one of the chief reasons why you were overworked in this province, as compared with the Central Provinces, was that in the Central Provinces the assessment was made on the villages, and here it was made on the individual raiyat. Would it be possible to have a village system here?—In the Central Provinces the *malguzar* being a landowner collects his rents. Really the duties here of the Deputy Commissioner are not properly so-called revenue duties; we are land agents; we are performing the functions of land agents.

12906. But you do not think it would be possible (it was the original stage of the *raiayatwari* system of Madras, for instance) to have your *raiayatwari*

system, but to have Government imposing the assessment on the village and letting the village Council re-distribute it?—It is a very difficult question. Taking the point of view of the people, I do not think that they would be able to differentiate between that and the old *thathameda*.

12907. Would it be better to revert to the *thathameda* and raise the revenue in that way?—I think the *thathameda* system, by which you only had one demand a year, was more popular with the people than the present system, by which you have a number of demands in the year.

12908. In the same way, would they prefer *thathameda*, and no other tax to a reduced *thathameda* plus a land revenue assessment?—As far as the payment of tax to Government is concerned they would prefer the *thathameda* which is the one payment in the year, but on the other hand our revenue system, including as it does the upkeep of registers of occupants of State land, the payment year after year, with the entry in the record year after year, gives them a record-of-rights, so to speak, which they also appreciate.

12909. So you think they would prefer the present system on the whole, but with one lump payment of land revenue instead of several kists?—I think they would.

12910. You have spoken of village officers being hereditary and also elected. Does that mean that the villagers are bound to elect a man in the hereditary family?—It means that the villagers are called together, nominations having been previously put in, or (as it generally is) petitioners come forward; petitions are generally put in by the men themselves; you may have four or five applicants for the position of headman; the township officer or the Sub-Divisional Officer goes to the village, he collects the villagers together, and he takes their votes on the different applicants. As a matter of practice you will find that in a large number of cases they vote for the hereditary man, if they like him; but in other cases, when they do not like him and vote for another man, that is taken into consideration against the claims of the hereditary man.

12911. They can change the dynasty occasionally?—They have generally got some very fair reason for changing, which they state; the man is either not of good character, or he does not really live in the village, or there is some other reason for their dislike to continuing the hereditary candidate.

12912. Are there definite rules laid down by Government as to the amount of time you are expected to be out on tour?—There is no definite rule laid down regarding Revenue Officers. In the Police Department officers are expected to be out ten days each month.

12913. (Sir Steynning Edgerley.) As regards the lump sum system of budgeting for Public Works. In many divisions the Commissioner has been relieved of all judicial work?—Yes.

12914. I suppose the Judicial Department wants court-houses and so on in the division; would it stand a fair chance of getting the judicial buildings if the Commissioner had the whole distribution?—I think so.

12915. You do not think that the Commissioner would think that a revenue building was much more urgent than a judicial building—that the responsibility for the one and the non-responsibility for the other would make a difference?—I think he would properly appreciate all claims.

12916. How long would you make the probationary period of an officer?—Eighteen months or two years.

12917. Would you have each officer specially considered at the end of the period, and get a definite order of confirmation?—That would be very wise.

12918. After that, would you have any system of giving notice—say six months or a year's notice—and pay in lieu of notice—for unsatisfactory work?—The present system under which the man's faults are stated to him, and he is asked to show cause why he should not be removed, is pretty good.

12919. Can you remove anybody on the ground of his unsuitability for the work?—Officers can be

removed by the power which appoints them; if you had power to appoint an officer, you could remove him; only on grounds of misconduct.

12920. Have you any power by which an officer can be removed simply because he is found unsuitable?—I cannot recollect any occasion on which it has been done. I certainly think it would be a good thing to have such a power.

12921. Can you suggest any conditions under which that might be equitably exercised?—Would six months' notice be sufficient?—After it has been decided that it is reasonable to get rid of the man, it would be rather undesirable to give notice. I would give him pay instead of notice.

12922. Suppose an officer had deteriorated greatly and had had, say, 15 or 20 years' service, would you be prepared to see a proportionate compensation pension given?—I should.

12923. Would the advantage to the Public Service be worth the expense?—I have felt that that would come, especially in regard to some senior native officers, who, when they get old, deteriorate, and they are simply allowed to serve on because of their pension; one does not like to spoil their chance of pension. It would be very much in the interests of Government if such men were sent off on some graduated pension, or some arrangement of that kind could be made for them.

12924. In the case of a man whom the Government decided that they could not promote to a Deputy Commissionership; would you be prepared to give him a proportionate pension and say "Go"?—It would be in the interests of Government to do so.

12925. You say that Superintending Engineers and Conservators of Forests are mostly resident at provincial headquarters. Are all the Superintending Engineers and Conservators resident in Rangoon?—They are all resident either in Rangoon, or in Maymyo.

12926. Would you suggest their living at the headquarters of divisions instead of at the headquarters of Government?—The Conservator's jurisdictions do not coincide with the jurisdiction of the Commissioners; it makes it a very difficult question.

12927. Still their area must cover the Commissioner's division, one or more of them?—One or more of them, but I think the Commissioners' divisions might sometimes include portions of two Conservators' divisions.

12928. The Deputy Commissioner has his District Forest Officer, he has his Executive Engineer, he has his District Superintendent of Police, and so on, and I understand that just as the Deputy Commissioner is the Head of his district, you want to make the Commissioner Head of his division. Ought he not then, also to have his technical officers round him?—It would be preferable if it could be arranged.

12929. And the Government would have their technical officers at hand also?—Quite so.

12930. You have mentioned the question of divisional conferences. Is ample notice given of those conferences?—Yes.

12931. Are they practically preceded by district conferences, so that the Deputy Commissioner may go to the divisional conference fully informed?—Yes, the Deputy Commissioner consults his officers before he goes to the conference.

12932. Are native gentlemen consulted then?—Invariably, on any question affecting them.

12933. So that the absence of native gentlemen from the divisional conference would not necessarily mean that native opinion had not been fully consulted?—It would not necessarily mean that, but I think that the presence of selected natives at such conferences from time to time would be very advantageous.

12934. You referred to the suggestion that officers very often remain in duty longer than they ought to. Would you have any system of compulsory leave?—If you had your reserve, that is your excess

of officers, so as to provide for officers going on leave without unnecessary transfers, then at any time if you found that the excess was left on your hands and was waiting to be employed, you would have the choice of two men, and you would have the option, in the case of an officer who had leave due to him and had not taken it, of going to him and requesting him to take it.

12935. Then as to Secretaries; you gave a term of three years. Is that for Secretaries or Under-Secretaries, or both?—I should be sorry to be tied down to a definite opinion as to the exact time. I am not aware of any rule.

12936. Would it be of any advantage to have a rule that no Under-Secretary should proceed to a Secretaryship unless he had had in the interval some five years of district life?—I should welcome it as a rule.

12937. Are your relations with the Executive Engineer quite satisfactory, or is he too departmental?—I think the system under which all estimates, as well as plans, are sent to the Deputy Commissioners for signature is most objectionable. You have varying estimates, from a road costing lakhs, to a building costing thousands, and the estimate is sent to you and you are asked to sign this estimate. Your signature is worth nothing, and it is looked upon as a matter of form; therefore you ought not to be asked to sign them. We need only countersign plans of buildings, not of roads.

12938. Have you sufficient authority in regard to the Executive Engineer?—We have got very little if any authority over the Executive Engineer.

12939. Have you found any difficulty in working through not having sufficient authority?—No, I cannot say that I have.

12940. You said that there always was a village council with the headman and that they assisted in assessing the *thathameda* tax. I believe the Village Act does not recognise the council at all?—No.

12941. If the council is useful, would it be wise to give it some direct recognition; would it not tend to keep it alive if corporate action was recognised by legislation?—That is, if you made the powers of the *thugyi* exercisable by the *thugyi* in council.

12942. Suppose the Act said this council must be consulted about the *thathameda*; there is nothing of that sort at present in the Act, I understand?—There are very similar directions in the Revenue Act for the assessment of *thathameda*.

12943. Does not a thing that is not recognised tend to die out, whereas a thing that is actually recognised tends to remain?—I think what tends to reduce the authority of the council is the reduction of the *thathameda*; it is replaced by the revenue system, but now sometimes the *thathameda* is so small that the *thamadis* do not take the trouble to readjust it.

12944. If you once recognised the council would it be possible to give them other duties; for instance, some of the more serious civil or criminal cases might go to a Bench of two or three?—I think that that would be a reasonable development of the village system.

12945. We were told in Rangoon that there was a certain tendency, owing really to a reduction of the area of his authority, for the headman to be under-paid and to be losing influence; do you see anything of that here?—That is much more marked in Lower Burma than in Upper Burma. The real reasons are that a Lower Burmese village has not the same cohesion as an Upper Burma village. In an Upper Burma village everybody has lived there for generations; they are generally more or less related, and they are a real unit. In Lower Burma most of the villages are newly formed by people who have emigrated from Upper Burma, some from that district and some from this, and there is not the same cohesion at all, and no headman can have the same authority as in Upper Burma.

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12946. Would it be worth while to pay him more? —I think Government has already recognized that it is necessary to pay him sufficient; they have laid down what they consider a reasonable amount for the headman, and one tries to arrange that he shall get it.

12947. Are your Sub-Divisional Officers overworked?—Some are overworked and some not; they are unequally worked.

12948. Have they got sufficient powers?—Ample.

12949. You are not in favour of making another tier in the official edifice and giving them more final power; for instance, criminal appellate power?—Yes, but it hardly means another tier; I would give appellate power to an officer who had the experience, and also the time to exercise it; sometimes he has got the experience, and not the time.

12950. Have you ever endeavoured to establish in a city like this a Bench of Honorary Magistrates?—We have a Bench of Honorary Magistrates here which disposes of a very large number of petty cases. I think the Bench here is not sufficiently strong; I am intending to suggest that the number of Honorary Magistrates should be increased.

12951. Would that not relieve your headquarters Assistant a good deal?—It might, certainly. At present the headquarters Assistant is expected to sit on the Bench on certain days of the week so as to advise them and train them, and also to give them higher powers.

12952. Are they not ready to work alone yet?—They are inclined to over-liegence sometimes.

12953. As to police appeals, you say they go through you to someone else. Take constables and head constables; that is appeals of officers paid up to Rs. 20; might they not stop in the district; that they should go to the Deputy Commissioner, but not beyond him?—I see no reason against it except that, of course, it would add to the already heavy duties of the Deputy Commissioner, and there are the Deputy Inspectors-General of Police, who were created to deal with such matters.

12954. It would add a little to your work, but would it not maintain your influence with the police better?—It would certainly strengthen the position of the District Magistrate with the police.

12955. (Chairman.) Do you find that any of the myooks are corrupt?—I think a certain proportion of them are corrupt.

12956. Are you satisfied with the system of their appointment?—That is a point which is at present engaging the attention of the Local Government. Everybody is rather dissatisfied with our want of success in getting enough entries for myookships by competitive examination; it has fallen now to a very small number of men presenting themselves,

and the reason is the over-great facility given to men from the offices for promotion to myooks: if you closed that avenue you would get a better class, because they would have to stay here, and the best men would come in for the competition.

12957. I understand that now practically any Head of a Department may take a clerk out of his office and recommend him, with certainty that an appointment will follow, to be a myook?—He can recommend a man to be a myook.

12958. Under that system does the Head of a Department usually get rid of the best man in his office?—Certainly he does; that is one of the reasons we cannot keep our best men in the offices as clerks.

12959. It is not that they appoint a man whom they wish to get rid of?—No, they take the cream of them, and the office is weakened by the sending off of these clerks to be myooks.

12960. Your office is situated at Mandalay?—Yes, this building is the Commissioner's office.

12961. Does the proximity of the two offices save you a good deal of correspondence?—We never write anything official if we can avoid it; we do everything by half-marginal notes; it saves a great deal of correspondence; if you have a reference to make, or a question to put, you write it down on one half of a sheet of foolscap and send it, and the other officer sends it back with the answer on the other half.

12962. Therefore the concentration of the office at headquarters, from that point of view, is advisable?—It should certainly save correspondence. It does not do so much as it ought to; it is very difficult to check. I think the value of officers posted at different centres is greater than the value of the same officers collected at one divisional headquarters.

12963. You said that the system of having a kist was preferable to that of having three or four, as obtains at present?—I meant to say that it would be more popular to have one kist.

12964. Who fixes the time of the kists now?—That is fixed by the Financial Commissioner, with reference to the time at which the crops are reaped, on the recommendation of the Commissioners and District Officers.

12965. Do the times differ?—They differ slightly in different districts. The only idea of these numerous kists is to make the payments more easy to the cultivator—that he should only be asked to pay after he has reaped the crops.

12966. Notwithstanding which, you think he would rather pay once a year?—Being human, he would rather see the taxpayer once a year than twice.

(The witness withdrew.)

Mr. W. J. KEITH, I.C.S., was called and examined.

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12967. (Chairman.) You are Assistant Commissioner at Meiktila?—Yes, I am now Settlement Officer there. I have eleven years' service. I was, for six years, Secretary to the Financial Commissioner; for over two years I was District Officer; and practically I have been one year on settlement.

The system under the existing provincial settlement by which the receipts and expenditure under the majority of the heads of account are divided between the Imperial and provincial Governments should be replaced by a system under which the Imperial income would be derived from certain heads wholly imperial, supplemented by a fixed contribution from each provincial Government. The present relations between the Imperial and the provincial Governments are similar to those subsisting between a landlord and his partner tenants. The latter do not reap the full benefit of their diligence and outlay; they share the out-turn with their landlord, and consequently have less incentive to expend their energy and capital on improvements. With a dead rent, however heavy, the tenant knows that he alone during the period of his tenancy reaps the advantage of his improvements, and he has, therefore, more inducement to make them.

The main advantage to be derived from the suggested system is the greater liberty which could be allowed to provincial Governments in dealing with the heads allotted to their share. The fixed contribution to the Imperial exchequer might be subject to revision from time to time, say once in five years, with the proviso that its proportion to the whole revenue of the provincial Government should never be greater than when first determined.

The Burma Government should have borrowing powers, and the financial system suggested would enable the Local Government to raise loans at as low a rate as that at which the Government of India can now borrow. If the provincial Government had borrowing powers, it would certainly raise and employ with profit a considerably larger sum than it now obtains as its share of the imperial borrowings. The power to borrow need not at first be unrestricted; the interest payable, the lowest rate of issue and an annual maximum might be prescribed.

If my suggestion as to the financial settlement be adopted, the new system of apportioning receipts and expenditure should be accompanied by

the grant to the provincial Government of full administrative power in respect of matters pertaining to the heads allotted to it, subject only to an obligation to conduct the administration on the general lines of policy laid down by the Government of India or by the Secretary of State. In particular there should be no interference with the details of the land revenue and excise administration, two heads which should certainly fall to the share of the provincial Government. A land revenue or excise system which suits the conditions of one province, and recommends itself to the Government of India because its advisers for the time being happen to have experience of it, may be absolutely unsuited to the conditions found in another province. As examples of interference I would cite the orders in the case of land revenue prescribing a maximum limit for the enhancement of revenue on any soil class consequent on a revision of settlement; and in the case of excise the orders directing the discontinuance of the experimental introduction of the district monopoly and minimum guarantee system for the regulation of the manufacture and sale of country spirit and the introduction in its place of the Madras contract distillery system, which had been considered by the local authorities and rejected as less suitable to the circumstances of the area in which country spirit is consumed. On the other hand, in the administration of income-tax, stamps, registration of deeds, and customs revenue, there is no reason why the practice in one province should differ from that in another, and to ensure uniformity it is essential that the Government of India should concern itself with the details of administration.

Directors and Inspectors-General under the Government of India should be purely advisers. They should make themselves thoroughly familiar with the various systems of administration current in the different provinces by studying on the spot the circumstances under which each system is worked and the arguments in favour of its continued existence. They should be open to consultation by the provincial Directors or Inspectors-General, and in giving advice should aim at the improvement of the existing systems rather than at the introduction of a different system for which they have a preference. They should never issue orders, or be in any sense the mouthpiece of the Government of India.

My impression is that the Government of India is slow to accept and slower still at evolving measures of administrative reform, and that provincial Governments, conscious of this attitude, are reluctant to put forward suggestions for reform unless the advantages of the reform are so patent as to admit of no doubt regarding its adoption. In support of my statement that the Government of India is slow to accept proposals for reform I would cite the experience of the Burma Government in connection with the curtailment of reports and returns. When I was Secretary to the Financial Commissioner, the then Acting Financial Commissioner, Mr. Norton, C.S.I., now retired, took advantage of the policy enunciated in the general orders on the subject to make every possible reduction and simplification in the number of reports and returns required from subordinate officers. Practically all the revenue registers in Burma were recast so that each figure required for entry in the statistical tables attached to the various reports could be obtained at once from a column with a corresponding heading in a register. When the Government of India, in pursuance of the general resolution on the subject issued in the Home Department, published revised orders regarding the preparation of the various reports, Mr. Norton was much disappointed. In the case of the reports on the working of the Registration Act and the Income-tax Act, the new orders, although requiring the preparation of a report triennially instead of annually, prescribed the annual issue of statistics no less elaborate than before, and with the triennial report, a second set of statements showing the averages of the three years. Mr. Norton protested in the case of both reports. His protests were supported by the Burma Government, and the Government of India then decided to dispense

with the second set of statistics. No attention was, however, paid to Mr. Norton's further plea for such simplification of the prescribed statements as would admit of the preparation of registers, suitable not only for daily entries, but capable of giving at a glance the figures required at the close of each year for entry in the annual report. In consequence, to this day, the compilation of the annual statistics regarding the working of the Income-tax Act is a formidable undertaking, compared to which the preparation of the annual report on the land revenue administration, dealing with an enormously greater revenue, is simplicity itself, because for that report the Financial Commissioner was to a great extent allowed to prescribe the forms he considered suitable.

There can be no doubt that the demand for reports has increased of recent years. New reports were required on the passing of the Indian Mines Act and the Co-operative Credit Societies Act, and the tendency is to require separate reports on subjects which were previously not reported on at all or were merely dealt with briefly in other reports. I am disposed to think that the Secretary of State is responsible for most of the new reports and additional information called for from provincial Governments. I think it was he who asked for the special reports on the working of the new opium sale arrangements in Lower Burma and for the special reports on the working of the similar system in Upper Burma. I also recollect a special return regarding the number of writs and other processes issued for the realisation of revenue, called for by him.

Land revenue in Upper Burma is assessable on matured crops only; in theory the system is perfect, but in practice many abuses creep in. Assessment is in the first place carried out by revenue surveyors who may, and frequently do, omit to assess fields where the crops have matured, while on the other hand they assess fields which ought not to be assessed. To require them to assess every field which has been cultivated, leaving it to superior officers to give remissions, would destroy in great measure the elasticity of the system, because only a small percentage of the fields assessed can be inspected by the superior staff. It is, therefore, essential to allow surveyors discretion in this matter. When, however, the crops on the ground, although sufficiently matured to be assessed, are so far below a normal yield as to call for some reduction in the assessment, the rules now in force (and this applies to Lower as well as to Upper Burma although their amendment is under consideration) require the cultivator to make an application to the township officer, who must inspect the crops and submit a report through the Sub-Divisional Officer to the Collector. In a year of widespread failure the township officer simply cannot cope with the work. Unlike the surveyor he cannot deal with each field or even holding by itself; to obtain remission, a cultivator must show that he has suffered loss exceeding one-third of the normal crop on the whole of his land under that crop in the village (in Lower Burma the unit, namely, the township, is even more impracticable), and if he has two or three holdings, as frequently happens, scattered over the village tract, a single case for remission may take the inspecting officer half a day to dispose of. The Collector, who ought to be in the field going through the area of failure, is tied to office disposing of the proceedings sent up by his subordinates, in 99 cases out of 100, at the very least, accepting their recommendations without check. The system, in short, is not workable except on a very small scale, and it is anomalous that township officers and Sub-Divisional Officers should have no authority to remit, while the power to assess or not, subject to check in a small percentage of cases, is in the hands of their subordinates. I would, therefore, amend the rules in the following respects, both in Upper and in Lower Burma. In no case would I require the presentation of applications for remission; the cultivator who has lost a large portion of his prospective crop has not the time to waste in a journey to the township headquarters with all its attendant expenses, ending possibly in failure to see the township officer owing

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to his absence on tour. I would require all the District Officers who can be spared from other urgent work to divide the area of failure and destruction between them and would authorise them to make remissions on the spot, sending a list of cases dealt with to the district office for correction of the assessment rolls. For the purposes of remission they would treat each holding with a separate number in the assessment roll as a unit. In Upper Burma the power to remit revenue is absolutely essential to the satisfactory working of the land revenue system, and incidentally it would result in a much more thorough check of the assessment work of revenue surveyors than is now carried out. District Officers should have no office work in connection with remissions of land revenue; the only office work should be that done by their clerks in connection with the correction of the assessment rolls and registers on the authority of the lists of remissions received from the inspecting officers.

I would abolish the right of appeal to the Local Government in every case of administrative action, but I would instruct the Commissioner or other authority whose decision is thereby made final to refer for orders any case in which he considered that there was reasonable doubt regarding the justice or policy of his decision. I prefer this method to that of issuing certificates in such cases, because it does more to establish the authority of the Commissioner, and because it is probable that many officers would issue certificates in cases where under the alternative system they would fail to see sufficient grounds for a reference to the Local Government. I would not abolish or curtail in any way the right of officers to appeal to the Local Government against orders affecting them personally. In revenue matters I would abolish the right of appeal to the Financial Commissioner which obtains in Upper Burma though not in Lower Burma, but I would instruct Commissioners of divisions to refer for orders any cases in which they considered that the justice or policy of their decision was open to doubt.

I think that the Public Works Department of the Secretariat is inclined to look at matters too much from a departmental standpoint and consequently sometimes omits to consult other departments which are interested. For example in 1904 the Secretary to Government in the Public Works Department issued orders requiring the submission of certain returns of revenue from the Mandalay Canal—returns which could not be supplied without an entire change, involving a considerable increase in expenditure, in the method of keeping the revenue accounts. After considerable correspondence between the Accountant General, the Examiner of Public Works Accounts and the Deputy Commissioner, Mandalay, the first named referred the matter to the Financial Commissioner by whom the difficulty was finally brought to the notice of Government in the Revenue Department, with the result that the orders issued in the Public Works Department were modified.

The position of the Commissioner of the Division might be improved even in the Land Revenue Department. At present he is in many respects merely a convenient channel for distributing orders or referring questions to Heads of Departments. I would allow him to make all appointments in district establishments which are now made or sanctioned by Heads of Departments, requiring him, however, first to consult those Heads in cases where qualifications of a technical nature are required.

In most districts in Lower Burma the Deputy Commissioners and non-Burman Sub-Divisional Officers have too much office work to allow them to have sufficient personal contact with the people. This defect could in great measure be removed by relieving them of magisterial duties and by the adoption of the suggestions made. In Upper Burma, all Executive Officers have, or ought to have, sufficient opportunity for personal contact with the people.

As a rule Executive Officers in Burma have an adequate acquaintance with Burmese.

In most Lower Burma districts the Deputy Commissioner should have an Assistant to relieve him

of routine work. I do not think that any general reduction is required in district or other charges. The system adopted in Burma is that of small districts, and the history of the province is full of the dismemberment of districts which have become too large for the efficient management of one officer.

Districts are of two kinds, those from which officers would like to be transferred and those in which they would like to be left. Appointments in the latter districts should be given to officers who are ready to undertake not to apply for leave other than leave on urgent private affairs for three years from the date of their appointment. The only effective method of avoiding unnecessary transfers would be to prepare a time-table of leave, and to require officers to take leave according to the table, but this arrangement would not be popular. Exceptions would have to be made to meet the case of officers compelled by private affairs to ask for leave, but such applications could be discouraged by making every two days of such leave count as three days in calculating leave due and taken. At the present time in Burma transfers are not unnecessarily frequent.

I think that all municipalities in Burma should be given much more liberty than they have at present. More liberty would doubtless mean more abuses and public scandals, but it is not likely that there will be any growth of the real municipal spirit so long as the present elaborate system of guardianship is in force. We do not interfere with the internal administration of villages or require accounts to be kept of the various sums which are collected from the villagers for common purposes. Similar independence probably cannot be granted to municipalities so long as Government lends its aid to them in recovering arrears of taxation or assists their finances, but many of the present checks might be abolished. I believe that even in the case of the important Municipality of Rangoon the heads of European business firms consider that the supervision of Government is too close to allow the members of the Municipal Committee to feel that they are really in a position of responsibility. The smaller municipalities are municipalities in name and nothing else; the members as a rule take little interest in the proceedings; they appear to have no sense of the responsibility that should attach to them as trustees of public funds; they appreciate the position because it gives them a nominal connection with Government which they find useful socially and sometimes in business. The people in the smaller towns do not distinguish between the municipal authorities and the Government, a fact which is scarcely surprising so long as a Government officer is the head of the Committee and the moving spirit in all its affairs. I should like to try the experiment of an entirely non-official committee, keeping its accounts and its proceedings in Burmese and allowed to manage its affairs in its own way, free from Government interference. The members should be elected from the first. They might mismanage affairs badly, but the experiment is worth not one trial, but many. The fact that Burmans can and do manage efficiently the affairs of their villages, some of them not much smaller than municipal towns, indicates that they will be capable of managing the latter. For their guidance I would prepare something simpler than our elaborate Municipal Act.

I would not extend the functions of any of our municipalities until they become municipalities in fact and not merely in name.

In each village the headman has assistants who form a kind of council, and I should be inclined to try the experiment of a township council, beginning from the bottom rather than from the top. The council would consist of not more than twelve, large land-owners, large tenant cultivators and headman of important villages, and they would meet on the 1st of each month at the township headquarters, regular attendance being secured by an honorarium of Rs. 15 for each meeting. The township officer would discuss with them any instructions or orders received from Government regarding agriculture, famine, sanitation, vaccination, plague regulations, cattle disease, distribution of quinine and the like, and he would ask their advice as to the best method of following the instructions or carrying out the orders. The members of the council would each

deal with a division of the township, moving from village to village and explaining the orders or advice of Government and showing the villagers how to carry it out. The council would also be available for consultation by the Settlement Officer and its members collectively could probably give him valuable advice regarding the relative wealth of the various natural divisions of the township. District and Divisional Councils might come later on; they would not be of much practical use at first.

I would give village communities increased powers in all their local affairs. Nothing but good, so far as I know, has resulted from the grant to selected headmen of increased powers to deal with criminal cases. In Upper Burma the household tax (*that-hameda*) is distributed over the villagers by assessors of their own selection, and the same plan is now being introduced in connection with the assessment of *tari-palms*, the Settlement Officer fixing the lump demand for the village only, leaving the various tree-owners to arrange for its distribution. I would apply a modification of the same system to land revenue in Upper Burma.

As regards education, I would hold the villagers responsible for the provision of a village school and would give them the usual grants for pupils who passed the prescribed educational tests.

As regards police I think that the provision of a district force has lessened the feeling of village responsibility for crime, despite the provisions of the Village Act, and I would require each village to maintain one or more policemen who would act under the orders of the headman, subject to the supervision of sub-inspectors and the members of the present force above the rank of constable. The position of constable is not of high repute among Burmans, and in many districts the police is regarded as the last refuge of the destitute. This might change if the policeman lived in his own village among his own people, going to headquarters from time to time for instruction and training. The complaints which are now laid at the police outpost would, under the proposed system, be laid before the village headman. It would be advisable to change the villager appointed to the office of policeman once a year, so that gradually all the young men in the village would gain some knowledge of police duties. The villagers now take their turns at watching the village gates at night, and there is no reason why they should not take their turn at being village policemen.

Further powers might be bestowed on village headmen for the trial of criminal cases. In dealing with the more serious cases they might be required to sit with two assessors. Burmese divorces are commonly arranged by a court of elders, and there is no reason why the system should not be extended to criminal cases, the headman and elders forming a bench, if that be considered preferable to the system of assessors.

12968. You speak rather from the point of view of the Secretariat than from that of a District Officer.—In a way, yes, but I was much on tour with the Financial Commissioner; I have visited nearly every district in Burma, and thereby gained considerable experience of revenue offices and district office procedure generally.

12969. During the time you were with the Financial Commissioner there was some reduction and simplification in the number of reports and returns?—Yes.

12970. You have been responsible for a good number of these reports?—Yes, a great many.

12971. Were they of considerable length?—Yes, a good length; I think the longest one I drafted contained about 100 pages of print.

12972. What was that?—The last provincial annual Revenue Administration Report before the curtailment.

12973. Were there always 100 pages of it?—There are not now; it has been cut down to about 40 pages; but the old report of 100 pages was really easier to write than the present report.

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12974. Was it also easier to read?—The point is scarcely of importance, because nobody ever reads those reports right through.

12975. Would it be worth anybody's while?—Yes, because it was a storehouse of information afterwards; the present reports you cannot get anything out of; the old reports gave a paragraph to each district under each head, stating the salient features of its administration.

12976. Judging from your experience in the Financial Commissioner's office, you think that there is no harm in the Deputy Commissioner having power to remit revenue upon dry crops?—No; it is absolutely necessary that he should have that power as well as the power to remit upon wet crops.

12977. No harm occurs to the revenue?—None whatever.

12978. Does the discretion which guides him in making one remission guide him in making the other?—Yes, it is more necessary in the case of dry crops than in the case of wet, because the former are so very precarious. Our rates are fixed on the assumption that the cultivator is assessed only if he gets a crop, not on the assumption that he gets a crop one year and not another. If a man has a crop this year he is assessed; if he has no crop he is not assessed.

12979. You tell us that this theory fails in practice, and you attribute that to the fact that revenue inspectors do not really do the work they are supposed to do?—That is it; they are not sufficiently numerous. Our land records system is very expensive and in consequence adequate establishments are never entertained, and the men have twice as much to do as they ought to have, and surveys are not kept up. In Meiktila, where I am now, although the survey was done only ten years ago, a considerable amount of resurvey is now being carried out by a special staff, because of the inability of the regular staff to keep pace with the changes.

12980. Is the result that the revenue suffers by the too neglectful collection of revenue, or that the cultivator suffers by the dishonesty of the surveyor?—Both ways. The surveyor does not go over all the ground; he frequently merely asks a cultivator what he has worked this year; the cultivator says he has worked so much, but it is rather early to say whether he will get a crop; if the rains fail, and he gets nothing, he is assessed on what he said he would get. In that way the cultivator suffers. And occasionally the surveyor takes a bribe to show that the cultivation is less than it is.

12981. How would you prevent this failure of revenue on the one side and corruption on the other?—I would give greater power to the Sub-Divisional Officer and to the township officer.

12982. Would you improve the status of the township officer?—I think that is not necessary.

12983. Could the existing class of men do it?—Quite well. As a matter of fact most remissions are made mainly on their reports, so that it simply means the power to do what they in fact now do through somebody else. The Deputy Commissioner cannot go round and verify their statements to any extent because he is overwhelmed with thousands of cases.

12984. Therefore the increase of power to the township officer would result in a diminution of the work of the Deputy Commissioner?—Yes. It would enable him to go round and check the assessment in the fields instead of sitting in his office and signing his name to remission orders. The surveyors on the one hand have very extensive power subject to a certain amount of check, while the subordinate revenue officers, who are their superiors, have none; that is simply because the systems of assessment and remission have grown up separately.

12985. You also think that Sub-Divisional Officers may be entitled to remit in individual cases erroneous assessments of capitation tax?—Yes; those are very simple cases.

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12986. And you would like to see the powers conferred on them which are now conferable on Deputy Commissioners by the Village Act?—Yes. A number of the Sub-Divisional Officers could exercise those powers well.

12987. You say that the Sub-Divisional Officer's position at present is really less responsible than that of the township officer?—That is my experience. I have been both a township officer and a Sub-Divisional Officer. As township officer I had practically as much power as a Sub-Divisional Officer and more responsibility. As Sub-Divisional Officer I was just a post office; I could pass no orders except in one or two very small cases.

12988. You would like to abolish the right of appeal to the Financial Commissioner in revenue matters?—There is no appeal in Lower Burma at present to the Financial Commissioner; there is an appeal in Upper Burma from the Commissioner; it is very often a second appeal; the Commissioner takes up no cases direct.

12989. Is the reference at the present moment entirely at the Commissioner's option?—The Commissioner has no option at all; a man sends a petition direct to the Financial Commissioner, generally by post, and he calls for the proceedings; the Secretary notes on the case and then the Financial Commissioner passes orders, practically always rejecting the application; I have known very few cases in which a Commissioner's order has been upset.

12990. Do you suggest that the Public Works Department is too independent of the Commissioner?—Yes; and especially it is too independent of the Deputy Commissioner in irrigation matters. The question is whether the assessment of lands irrigated from works under the control of the Irrigation Department should be made by the Deputy Commissioner or by the Public Works Department, and we have not yet decided that question here. At present the Deputy Commissioner does all the assessments; the Irrigation Officers desire to get the assessment into their own hands on the ground that they cannot get the best results out of the irrigation works until they do so. I would make the Irrigation Officers subordinate to the Deputy Commissioners in assessment matters; they should send up reports, just as Sub-Divisional Officers and township officers do, and the Deputy Commissioner should have entire control of the assessment.

12991. Would that relieve him of much correspondence?—There is not much correspondence about it at present, because the Deputy Commissioner does the assessment in the ordinary way, and the Irrigation Officer stands outside; he is simply an engineer.

12992. It would simply give the Deputy Commissioner one more subordinate?—That is it; he would be a keen subordinate, because the Irrigation Officer wants to show as much revenue as he can from his work.

12993. You think that the municipalities in Burma could be given much more liberty than they have at present?—Yes. I have been in charge of one small municipality at Salin.

12994. What is the size of Salin?—About 10,000 people, it is a fairly big municipality for Upper Burma.

12995. Were there a certain number of persons who would have been perfectly competent to take part in municipal government?—There were one or two men who would have taken an interest in matters if they had had any power to do so.

12996. Do you recommend greater power to the municipality, which power shall be exercised by the Deputy Commissioner, or do you propose greater power to the municipality which shall be exercised by the people who live in the municipality?—The latter, certainly. With the exception of Mandalay, the municipalities at present in Upper Burma are little better than a farce; they are simply a round-about way of doing what the Deputy Commissioner could do much better direct. The councillors agree to everything you propose. You say,

"It is the order of the Commissioner that this shall be done," and they say, "All right, let it be done." They are rather anxious not to have any fresh taxation, and to give increased pay to municipal subordinates who ask for it; that is all they do, and they like the position.

12997. But is that all they would do if they had greater powers?—No; if they had greater powers they would take some interest; at present it is impossible to take interest.

12998. The budget is just shown to them and they pass it?—I do not think the budget is shown to a lot of them at all. Everything is done in English more or less; the proceedings are recorded, the Secretary translates them, but the councillors never consult; they are not councillors at all.

12999. You think the whole thing is a farce, and that the matter should be handed over to real municipalities, in which it would be easy to find persons who would serve?—It ought to be tried; at present it is no use carrying them on as they are.

13000. You would like to make a beginning?—Take Salin, a purely Burmese town; I think you might try it there. At present the municipality is run by a Burmese Government official who does not know English; if he retired he could carry on the municipal work very efficiently. It is about the best kept town in Upper Burma as regards sanitation.

13001. As Sub-Divisional Officer, you had opportunities of studying this matter?—Not only as Sub-Divisional Officer, but when I was on tour with the Financial Commissioner we practically investigated every office in Burma, sometimes three or four times. Mr. Norton had many friends all over the province; many of them used to come up and talk to him.

13002. And that gave you the impression that there is a responsible class in the country who can be of real use in self-government?—Yes; a good many of his friends were men who could well be trusted to run a local body.

13003. Were they mostly Burmans?—Practically all Burmans. It is not so much that there are many people now who are capable, but they would grow up—you would get them if you gave them power and responsibility; at present they do not come forward, and you have no opportunity of seeing the people who, given proper conditions, would be prepared and would be competent, to take an interest in affairs.

13004. (Mr. Meyer.) You have suggested the re-arrangement of the financial relations between the Government of India and the Local Government. You do not consider the present system of dividing the present heads of revenue satisfactory, because you say the Local Government tries to improve the revenue at a certain expense and then has to give half of it to the Government of India; is that your position?—Yes.

13005. Have you studied the new financial settlement between the Government of India and the Government of Burma?—No, that was introduced when I went on leave.

13006. Are you aware that under the present provincial settlement, outside the land revenue head of expenditure, which is really provincial administration, the Government of India shares in the divided heads as well as the revenue heads?—I am aware of that.

13007. Suppose some considerable expenditure were undertaken to increase the forest revenue, the Government of India would get half the increased forest revenue, but it would also bear half the expenditure?—That is so; but as I said, you may look at it as you would at an arrangement between landlord and tenant; the landlord bears half the cost of improvements and gets half the benefit; but the tenant has not the same interest in making the improvements.

13008. Therefore you prefer that the provincial Government should pay a lump sum during a tenancy, so to say, five years?—Yes.

13009. With regard to borrowing powers, is the Government of India to borrow, or is it to come to the provincial Government for its contribution?—The Government of India could borrow, and it could also ask for an advanced payment from provincial Governments, subject to re-arrangement later.

13010. Take the case of enhanced expenditure on military preparations; would the Government of India have to meet that out of the lump sum payment to it by the provinces?—Yes.

13011. Would that be a satisfactory arrangement?—It would probably cut down military expenditure to a certain amount.

13012. The provincial Governments would, in fact, give doles to the Government of India?—I should not call them doles; I would rather call them tributes.

13013. Would that involve less friction than there is now?—I think it would on the whole; it is not so much the actual friction, but it would save a lot of references to the Government of India.

13014. Would there not be a rather acrimonious discussion every time the tribute, as you call it, came to be fixed?—So there is at present of course.

13015. At present the settlements are quasi-permanent for that very reason—to avoid these discussions?—But are they quasi-permanent? You may have them for only one year; the Government of India may say that next year the contribution must be increased. Under the old system the Provincial Government was certain to have at least five years without further demands, whereas under the new system it is not certain at all.

13016. Do you read it in that way?—That is one way of reading it.

13017. You say that the Local Government under your system would be able to raise loans at as low a rate as that at which the Government of India would be able to borrow. Would the Government of India be able to borrow at all under your system?—The Government of India would have this fixed tribute, so much of customs, so much of excise, and so on; its assets would be more exactly known than at present, you could make quite a good budget for the Government of India.

13018. Would the Government of India continue to finance railways and productive irrigation works?—No, I think the Local Government should take the railways; in Burma at any rate we should get more than we are getting.

13019. Then the Local Government under this system would do the work and would have to borrow. Would Burma be able to borrow much in Rangoon, let us say?—I do not know whether it could borrow much in Rangoon, but I think it could borrow in London; it is a province with a rapidly increasing revenue.

13020. You would have a system of quite independent provincial Governments, each borrowing in London and in India. How would you manage about your sterling loans?—I am not an expert on the subject, and I cannot say what would happen about the sterling loans. The Colonial Governments all borrow in London; the Crown Agents for the Colonies raise loans for them; I do not see why the same thing could not be done with regard to the provinces of India.

13021. That is to say, eliminate the Government of India more or less as a controlling authority?—So far as regards raising loans, yes.

13022. You say that the Government of India interferes particularly in two branches of your administration in which you ought to be left alone, namely, the land revenue and the excise. You have mentioned as an instance of undue interference in the land revenue that limitations have been put to the enhancement of revenue on any soil class consequent on a revision of settlement. To put that into simpler language, you mean that on a re-settlement no individual land-holder can have his assessment enhanced by more than a

certain amount at once?—That is what possibly was supposed, but it is not what happens in practice. The new rate on third-class land must not be more than 50 per cent. of the old rate, but suppose you raise the third-class land to first-class land that limitation does not apply. The class of land is not fixed for ever; it is liable to revision at every settlement; the first-class can be reduced to second-class.

13023. What is it you precisely object to in the Government of India's orders?—They are too precise in one way and too indefinite in another; they do not attain the object in view, namely, that no individual cultivator should have the assessment on his land enhanced by more than 50 per cent at one step; why should it not be left to the Local Government to say whether a certain tract is able to bear a certain class of revenue?

13024. Was not the Government of India's order intended to be for the protection of the raiyat?—That was the intention. I think our officers are better able to say whether land will bear the enhancement which is proposed or not.

13025. Then with regard to undue interference with excise, you mention a particular case; are you aware of the circumstances of that case?—I was aware of the introduction of the district monopoly system, because it was I who suggested it when I was in the Financial Commissioner's office.

13026. The system was one borrowed from Bombay?—That is so.

13027. Have you any knowledge of its practical working in Bombay?—Only what I have seen in the memoranda on excise.

13028. You concluded that it would be suited to Burma?—Not for the whole of Burma, but it was suited for the particular district in which it was introduced.

13029. Did not the Government of India say that from their experience from the actual working of it, it was not applicable in any province outside Bombay?—That I do not know; I was on leave when the letters came on the subject.

13030. Then you do not know on what ground the Government of India interfered?—The Government of India were then taking up the question of excise, and desired to have uniformity as much as possible. The Madras system was praised up as being the best; it was decided to introduce it as much as possible all over, and I think it was on that ground that the attempt to introduce the other system into Burma was condemned.

13031. I put it to you that the Government of India said that they had had practical experience of this system, and thought it was not a good one for Burma; do you see anything to object to in that?—Nothing whatever, but I say they did not know the local conditions of Burma to which the system was being applied.

13032. It was a pure experiment?—Exactly.

13033. In excise, do you include the regulation of the internal consumption of opium?—Yes, I think we ought to have a free hand with regard to opium.

13034. You are aware that is a question about which keen interest is taken in Parliament?—Yes, the policy is the Secretary of State's policy.

13035. The Secretary of State claims a voice in the matter?—He claims the important voice.

13036. Do you desire to get rid of his control as well as the control of the Government of India in this matter?—Yes, you would need to get rid of the control of the Secretary of State as well; he is, of course, above the Government of India. I want a free hand altogether.

13037. You say that the Directors and Inspectors-General under the Government of India should be purely advisers, but under your plan would they be necessary at all?—I understand that each province is to work out its own salvation?—Yes, but each province would benefit by advice. A man comes over and looks at a place and compares it with some other place where the system that is proposed to be tried is in working order; he says,

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"I think such and such a system will work here"; you say, "Give us your reasons"; he gives his reasons and you consider them.

13038. But it will be absolutely within the discretion of the provincial Government to take the advice or not?—Yes, I would leave it to them.

13039. You spoke about certain reductions of reports; who initiated that scheme for the curtailment of reports?—Lord Curzon, I suppose—the Government of India.

13040. The Local Government had taken no action till then?—Not that I am aware of.

13041. You mention a certain correspondence that took place over the Income Tax Report; was exception taken to your cutting down other reports?—No exception was taken in that correspondence; it only dealt with income-tax.

13042. Is that not a matter in which uniform statistics may be desirable for the whole of India? That is correct, but the idea was that the statistics should be simplified for the whole of India; they said, "We wished to have our suggested reforms imposed not on Burma only, but for the whole of India." The Income Tax Report is a most laborious report to prepare; it takes weeks in the office; it disorganises the whole office; I do not think the statistics are worth all the trouble and expense they cause.

13043. Like some other officers we had at Rangoon, you desire to give a free hand to the local authorities for the grant of land for religious purposes. You are aware that the general policy of the Government of India is one of religious neutrality?—Yes, but in Burma that policy has not been carried out. The recognition of the Buddhist Archbishop was a departure from that policy, also the fact that Deputy Commissioners are allowed to give grants of land for religious purposes and for public purposes. You cannot divorce public purposes from religious purposes at all, they are so intermixed. Take as a religious purpose the building of a *poongyi-kyauung*, a monastery; it is a school, in a sense; the *poongyi* is the village schoolmaster; that is partly a public purpose and partly a religious purpose. I think the Government of India, by giving powers to Deputy Commissioners to give certain grants, have recognised that Burma must be treated exceptionally.

13044. But does it follow that, because, within certain limits, you may depart from a general rule, therefore you may depart from it still further?—I do not think the question was properly discussed. For instance, there is no reason why the power to grant land for public purposes should be restricted to land that is not assessed to land revenue while you can give any available state land you like for public purposes. If a man builds a monastery on part of his own private land the Local Government has no power to exempt him from the payment of revenue on that land; in fact, in Lower Burma they are paying land revenue annually on land that has not been used for crops for many years. It seems to me that you have to look at all those cases together, and try to get uniformity.

13045. Apart from religious questions, is there a danger of alienation of land which might bear revenue?—No. The Government only gives a small piece of land, and except in towns the land is worth next to nothing; it is always under the Rs. 100 limit.

13046. Take Rangoon?—Rangoon is exceptional; I would not include Rangoon. There are no rules enforced in Rangoon; the Local Government does everything by executive order; no subordinate officer has any power in Rangoon to make any grant whatever.

13047. You have referred to certain formalities required by the Stamp Act which you say are quite unsuitable to Burma, and you make certain suggestions. Has the Local Government ever represented these matters to the Government of India?—I do not know that they have ever sent up any general recommendation. I know that the Finan-

cial Commissioner represented the matter to the Local Government when I was there.

13048. But as you have got an Imperial Act, it is necessary to approach the Supreme Government to give these delegations?—Yes, but there is no reason why they should not be given by the Act itself.

13049. As regards the settlement work on which you are at present engaged, one or two witnesses in Rangoon drew a distinction between districts in Upper Burma which were regularly settled, and those which were not regularly settled. Is there any real distinction in the matter of assessment?—There are two forms of district settlements, summary settlement and regular settlement. The summary settlement is done by the Deputy Commissioner with a small staff; it is a hurried sort of business.

13050. Is there any difference between the character of the two assessments?—No. In each case the assessment is according to soils, except in the case of alluvial land and specially valuable crops, and tempered by the actual state of the crop from year to year.

13051. The settlement rates are somewhat higher in Upper Burma than in Lower Burma?—Yes; they are usually higher—much higher. The only reason that has ever been given is that the rates began in Lower Burma by being very low, and we have been gradually raising them since. Then, this 50 per cent. limit by the Government of India has made the rate enhancement a little slower than it otherwise would have been.

13052. Slower in Lower Burma than in Upper Burma?—Yes; the maximum amount of enhancement in Upper Burma is for the present 100 and not 50 per cent.

13053. What is the number of kists under your settlement?—If there are four main crops in a year in a district, there are four assessments; for instance, the island crop comes to maturity at a certain time; that is one assessment; the same with the main crop, the same with the early rains crop, and so on. There are four assessment seasons in Upper Burma. In Lower Burma there is only one main assessment.

13054. The last witness told us that the people did not like these constant calls on their purses, and would rather pay the whole thing in one lump sum; do you share that opinion?—No. Every man has not to pay those four assessments; one man will pay one, another two, at the outside.

13055. Your assessments are on the crop?—They are after the crops are reaped, at a fixed date for each crop. In Upper Burma cultivation goes on practically the whole year; no sooner is one crop off the ground than the man ploughs it and prepares it for another.

13056. Do you not assess on the soil, without reference to the character of the crop raised?—Yes, but all the same, if a man has two crops a year on the same soil he is assessed twice—sometimes, not always. In the Kyaukse district, a man is assessed on both crops if he has two crops in the year. In the Minbu district a man would grow two crops, but he would have only one assessment, the reason being that the second crop was not thought worth assessing.

13057. The assessment is on the soil, but on the assumption that one important crop is raised, and if a second important crop is raised something extra is levied?—That is it.

13058. You think it necessary, therefore, that the instalments should be distributed as they are now?—Not altogether. In the case of land where you have two crops, one crop is usually subsidiary; you can generally decide which is the main crop of two on the same land. I would have the assessment all in one; it saves a lot of trouble; it saves issuing two tax tickets instead of one.

13059. Then you are more or less in agreement with the last witness that you should concentrate your kists?—Not altogether. I would have the four assessment seasons as at present, but I would

assess each man on the crop he got in his main assessment season.

13060. And if he grew a second crop later?—That would simply go; I would leave that alone. If the Settlement Officers did their work properly, the second crop would be an unimportant one which the cultivator might be allowed to reap without any particular assessment. If a man has two crops one year off the same land, you consider that in fixing the assessment.

13061. Are you in favour of making lump assessments in the larger villages, and letting the raiyats distribute it amongst themselves?—Yes, I think that is better than separate small assessments, but of course the lump assessments would not be fixed assessments in any sense; they would vary annually with the cropped area and the state of the crops.

13062. That is practically what they did in the case of the *thathameda*?—Yes.

13063. Was it necessary to start a complicated system of land revenue settlement; might not the Government have simply taken the *thathameda* as they found it, and enhanced that if necessary, or reduced it if necessary?—I think we were premature in Upper Burma in introducing direct land revenue assessment. The *thathameda* system was condemned by all officers who came from Lower Burma to Upper Burma; they did not understand it and did not appreciate it. The Government of India stopped the abolition of *thathameda*; that is one good thing they did. They proposed various schemes which did not work, but finally the present system was started, which is neither one thing nor the other. The *thathameda* has been reduced so much that it has become a capitation tax, really; the people do not distribute it; it is not worth distributing.

13064. Have things gone too far now to go back?—No. You could adopt the system which I have put forward, which would determine the land revenue part of the *thathameda* much more clearly than you can. The trouble about assessment was that, if crops were bad, you never know how far to remit the *thathameda*; it was all done in the dark; an officer went and saw the crops and said, "This field can pay so much; this field can pay so much," but the reduction depended much more on the character of the inspecting officer than on the state of the crops.

13065. But with the better information now available, could you not work it?—I would have the land revenue as at present, but instead of demanding from each cultivator the amount assessed on the cropped area of his holding, I should add the demand to the *thathameda* demand at the reduced rate, and tell the *thugyi*, "You have so much to raise from your village; you must get your assessors appointed and distribute the lot."

13066. Would you do the same in the case of remissions?—There really ought not to be any remissions, with a proper assessment, because under our system of assessing you do not very often get an assessable crop that cannot pay the full assessment. The crops in Upper Burma are mostly all failures or medium successes. In our settlement inquiries we do not go in for the very best crop and say, this is what the land can produce; we assume a medium crop.

13067. You think that, in view of the character of the settlement assessment, you need not alter the annual assessment much; would you not do it if the crop had failed to the extent of less than half?—I would not be prepared to fix any limit at present; it depends on the district a good deal; the differentiation would not be very great. You would make your remissions in a lump sum. I would say to the *thugyi*, "Your original assessment was so much; we have decided to remit so much; you distribute it."

13068. The *thugyi* and his council would distribute it?—The *thugyi* has nothing to do with it at present.

13069. But under your plan?—The *thugyi* would not be in it at all; the villagers would appoint their own assessors, as they always have done.

13070. But is not the *thugyi* appointed by the villagers?—The appointment is made by the Deputy Commissioner, who, however, ascertains the views of the villagers.

13071. Assuming that the present system of dealing with the individual cultivator is continued, you want more personal inspection, and you want the Sub-Divisional Officer to have reasonable powers of remission?—And the township officer too; they should go round and see the crops, and remit so much.

13072. Then you say the Collector should have a budget allotment for all the matters that he deals with?—He has at present, but I would allow him to raise and lower the heads—the various detail and minor heads under each major head; at the present moment he has very minor powers.

13073. Is there not some peculiar system in Upper Burma under which the Commissioner, if he thinks his Deputy Commissioner's order is wrong, cannot interfere with it himself?—That is the case when the Commissioner disagrees with an order against which no appeal has been preferred to him; he has to send it up to the Financial Commissioner.

13074. To whom is that order due?—The rules regarding appeals, reviews, and revisions in Upper Burma were drafted by Sir Frederick Fryer when he was Financial Commissioner; they were based on Rules in force in the Punjab, and they have never been changed since.

13075. And you would give the Commissioners the full power of appointing *myooks*?—At present he nominates a number of them, and he has pretty much that power; he nominates so many men each year from his division. A Commissioner has a vacancy in his division; he writes up to the Local Government, "Send me a *myook* in place of this man"; he may at once, in anticipation of sanction—and very often does,—send one of his nominees straight away, and send the papers up to the Local Government, practically for confirmation.

13076. Why should you not have your *myooks* on a divisional list, and let the Commissioner appoint them straightaway?—I see no objection; you probably would have to keep them in the division.

13077. If you gave large powers to the Commissioner and made him more of a sub-Governor, would it be necessary to maintain the Financial Commissioner?—You could abolish the Financial Commissioner quite easily if you gave all those powers to the Commissioner. There is one thing, however; the Financial Commissioner goes about the districts; he ought to inspect more than he does; he ought to be always inspecting.

13078. As Secretary to the Financial Commissioner were there a large number of cases with which you never troubled the Financial Commissioner at all, but disposed of on your own authority?—It depended a great deal on the Financial Commissioner. After I had been a long time in the office I did dispose of a great many cases, but only routine matters, correspondence about returns and reports, and so on.

13079. So that there is nothing that you can tell us generally as suitable for delegation to Commissioners on the ground that it is mere matter of form in the Financial Commissioner's office, and never goes up to him at all?—No, I do not think so. I think most things went up to the Financial Commissioner; anything that was not routine went up to him.

13080. You have spoken about the municipalities. You have got something you call "notified areas"; are they a sort of embryo municipality?—They are; they have certain powers as to sanitation and so forth; it is not a formal body—just two or three men under the control of the Sub-Divisional Officer or the township officer.

13081. Would you give them larger powers?—They might be made into municipalities; I do not think there is much use in having a half-way house.

13082. You are inclined to try the experiment of a township council, and you mention matters like agricultural improvements, sanitation, and so forth with which they might deal. Would you

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also let them deal with such roads as are maintained from the District Cess Fund?—There is no reason why they should not, if they were under the township officer, but they would not do much unless you gave them money to spend.

13083. I am speaking now of localities where there is a land cess. Might not these township councils be the beginning of Boards such as you have in India?—There is no reason why you should not try it.

13084. Would you have a formal village council?—No, I would not interfere with the village at all; they manage their affairs quite well.

13085. You do not think they could be strengthened by legislative recognition?—I do not think so.

13086. The Lower Burma village system collapsed, or almost collapsed, owing to our action; is there not always a possibility that, if you do not safeguard it by legislative restrictions or foundations, the Upper Burma system may some day or other meet with a similar fate?—We have changed the Upper Burma system to a certain extent since the annexation. We have broken up the village headmen's charges; our idea is now to have an independent headman to look after each village which is more than a mile or so distant from the neighbouring villages. The tendency is to make the village headman too small a man.

13087. You are not afraid of over-zealous myooks or Sub-Divisional Officers weakening the authority of the village headman and the village elders?—No, I do not think so; they have too many villages to look after; a township officer has 90 or 100 villages; he cannot go about enough; he has all his civil and criminal work to do, he can only go to each village once in every three months perhaps, at the very outside.

13088. (Mr. Hitchens.) Have the notified areas, which you said were more or less embryo municipalities, any sort of local taxation?—They have a certain amount. They have no general assessment.

13089. Have they not in the municipalities?—Yes, they have in most municipalities; the old system was based on the *thathameda*; they used to take 30 per cent of the imperial taxes.

13090. In Upper Burma has the municipality enough money to run the affairs of the town efficiently and well?—The complaint is that they are always too poor. The Sanitary Commissioner possibly writes and says, "You must do this or that"; the reply is, "We cannot do it, we have not got the money."

13091. Is there anything in that?—Yes, with the present taxation. If you tax them more you will have the money.

13092. Can they afford to pay more?—I think they can.

13093. Is there any Government contribution?—I am not prepared to say there is not. When Government took away certain sources of taxation from municipalities it gave a lump sum in some cases for some years; but as a rule there is no Government contribution.

13094. Is it desirable that they should have some contribution or assistance in order that they may make definite progress?—If the municipality wanted a water scheme I would let Government give money for that specific purpose; I would not give them a dole every year.

13095. But suppose they could not afford to finance the scheme?—Then they should not undertake it; if the scheme was a fairly reasonable one, and it needed extra taxation to keep it up, in the case of a water scheme there would be a water tax.

13096. You cannot expect people to take an interest in the work unless they have money to carry it out properly?—No; that is the great fault in Upper Burma; you have only enough to pay your conservancy establishment; that is about all.

13097. The main trouble is that taxation is unpopular, and, therefore, Local Government, so to

speak, becomes unpopular from the outset?—Yes. As a matter of fact the people regard the municipalities in Upper Burma as simply Government; they do not distinguish them at all.

13098. If that is so, do they not require to be treated tenderly as regards their finances when they start?—I do not know that I should say that. I think people in towns are very much less taxed than people outside towns, taking imperial and local taxation together.

13099. (Mr. Dutt.) Is not the land revenue assessed field by field?—Is most of that work done by your subordinates under your supervision?—I have nine inspectors; the district is divided between them; they go over the ground and call up two or three villagers for each *kwin*, two or three cultivators nominated by the villagers as men who know the character of the soil, the prospects of crops, and so on; the inspector goes out with them and says, "Show me the good soil and the bad soil, and tell me all about it." After consulting with them he marks on the land the various soil classes, first, second, third, and so on. One of my Assistant Settlement Officers goes, or I myself go there, and revise all his work, again consulting the cultivators. At a certain place I say, "What is this?" the assessor says, "The inspector marked this as first class, but it ought to be second"; then I thresh the question out, and if I think fit change the classification. As a rule the final work is done by the Settlement Officers or Assistant Settlement Officers.

13100. Is it only in cases where there is a difference of opinion that you yourself go?—No; I go over the whole place; of course, if there is a stretch of land with all the fields alike, you do not go over all, but where there is any change of class you go over it all.

13101. You say that it is also your duty to enquire into the standard of living among agriculturists?—Yes. The idea is to see whether they can afford to pay more than they do at present.

13102. And if they can afford it, you take more?—Yes; if the people are very poor, we revise their taxation.

13103. Then the rates are fixed, really, on the capacity of the people to pay, more than on any other consideration?—Their capacity to pay is very important; it is difficult to say whether it is the main consideration.

13104. I understand that where a settlement has been made in Upper Burma, every field is assessed, but the full rate is realised only after crop inspection?—That is not quite correct; no field is assessed unless it has a crop upon it. We have maps 16 inches to the mile, showing every field. The surveyor marks every field, whether there is a crop or not. He goes over the ground four times a year.

13105. In Upper Burma is there no such thing as assessment for a number of years?—We are just introducing the system in the case of toddy trees; that is quite a new thing. The old assessment used to be the tree tax; if a man's tree was fruitful he was assessed, if it was not, he was not assessed; now the Settlement Officer goes round and fixes a lump demand for the period of settlement, to be paid by the body of tree-owners jointly.

13106. In Lower Burma the Settlement is for 15 years?—Yes. The surveyor does much the same thing there; it is only in certain localities where the land is liable to flood that he is allowed to give fallow rate, that is 2½ annas an acre, if the land is not cultivated.

13107. Are the rates sanctioned by the Government of India?—On the report of the Settlement Commissioner the Government pass a resolution; that goes up to the Government of India, and on their sanctioning the rate, it is published.

13108. Before the rates are sanctioned, are they formally published?—No.

13109. So that if a cultivator has any objection to bring, he may be too late?—He is too late, certainly. They never do bring any objections. They discuss the question with the Settlement Officer;

he says to a man, "I am going to propose so and so, what have you to say," and the man says what he has to say. The Settlement Officer is living among the people, and of course talks Burmese.

13110. You said that the 50 per cent. rule has made the increase of assessment somewhat slower in Lower Burma. On the whole, is that beneficial to the cultivator?—I do not know; the rule is very arbitrary.

13111. Is it not easier for the cultivator to submit to an enhancement gradually than to bear a sudden large increase?—Certainly, if you consider the cultivator only; but the rate in Lower Burma is encouraging the growth of a landlord class, and of course that is rather hard on the cultivator in the end; he has to pay more rent.

13112. Is it the case that the capitation tax in Lower Burma and the *thathameda* in Upper Burma practically come to the same thing?—That is the tendency; the Local Government is fighting it as much as possible, but the people will not have it. In the Meiktila district, where I am, it is down to Rs. 3 a household; practically the poorest household can afford Rs. 2, and the people say it is not worth distributing. There is a certain amount of distribution still in Upper Burma.

13113. You say you would abolish the right of appeal to the Local Government even in the case of an administrative action. If an order was passed by a Commissioner affecting large interests or a large area, would you not allow any appeal at all?—In a case like that a Commissioner ought to send the matter up to the Local Government of his own accord.

13114. Suppose he does not send it?—Then he ought not to be a Commissioner. The Financial Commissioner going round would find out those things.

13115. Otherwise there would be practically no redress in case of a mistake made by the Commissioner?—There is the application for revision; these are practically like appeals here; the man aggrieved could always petition the Local Government asking them to revise the Commissioner's order.

13116. Would you gain anything by stopping appeal and allowing revision?—I think the tendency

is, where there is an appeal, to consider the matter much more carefully than on an application for revision.

13117. And you would not have it considered so carefully?—No, I would not, unless there was a very strong *prima facie* ground—unless the Commissioner was absolutely wrong.

13118. You said you would like the Irrigation Engineer to be subordinate to the Commissioner?—So far as assessment is concerned. He would distribute the water practically as a subordinate to the Deputy Commissioner; it would all be under the Deputy Commissioner.

13119. Are there forests adjoining villages in Upper Burma?—Many forests adjoin villages in Burma; the forests sometimes come right down to the village fence.

13120. Are the cattle sent out to graze?—That is a great trouble here; villagers near forest reserves are always complaining that their cattle are impounded; they bribe the subordinate forest officers to get the cattle away.

13121. Would you place the forest officer under some sort of control by the Deputy Commissioner in those matters?—He is under the Deputy Commissioner at present; he is practically the adviser of the Deputy Commissioner in forest matters, although the latter does not interfere in technical questions.

13122. So that when a complaint is brought to the Deputy Commissioner by villagers he has power to grant redress?—I do not know much about forest matters; he has the power certainly of taking some action; it might mean a reference to the Local Government to get the area disafforested.

13123. Would the administration lose much if Commissioners were abolished and a Council or Board of Revenue established in their place?—In Burma you have eight Commissioners, and they go about and inspect a great deal. I think their inspection work is very valuable. If they had less office work they could go about more. Inspection notes in Burma run to very great length and take a lot of time; I would abolish them as much as possible.

(The witness withdrew.)

Mr. PERCY FREDERICK DE LA FEUILLADE SHERMAN was called and examined.

13124. (Chairman.) You are District Superintendent of Police at Mandalay?—Yes. I came to Mandalay in March 1905 until April 1906, then from December 1906 till now—practically two years. I have over 20 years' service.

13125. In your department is there a great deal of transferring of officers from district to district?—Not now. It has ceased of late as to Gazetted Officers. Amongst ourselves we were previously shunted about all over the place, but it is not so now. I think it diminished when the present Lieutenant-Governor came in—that was in 1905.

13126. The change, therefore, is due to the personality of the Head of the Government and not to the change of system?—I think it is due to the Head of the Government.

13127. For all practical purposes except discipline you are under the control of the Deputy Commissioner?—Yes.

13128. Are your relations with him satisfactory?—Yes.

13129. Are there any powers which he now exercises which could be satisfactorily handed over to you?—In the promotion of sub-inspectors in the various grades there is no need for the papers to go to the Deputy Commissioner for veto; they have to go to the Deputy Commissioner now.

13130. Does he often exercise that veto?—Not to my knowledge—not the present Deputy Commissioner; some Deputy Commissioners do.

13131. You wish to have some power to give rewards for special work to sub-inspectors?—To sub-inspectors, constables, and head constables. We have a grant for such rewards, but at present

we have to send all the papers to the Inspector-General for sanction.

13132. You think that an officer of your service ought to be able to grant a few rupees reward without having to go up to somebody else for sanction?—Yes.

13133. You think you ought to be allowed to promote constables to head constables without reference?—Yes; it is merely a matter of form. Also the District Superintendent of Police should be allowed to receive rewards offered by private people in certain cases and hand them to the men without the sanction of the Inspector-General of Police. Formerly the sanction of the Local Government used to be required; that was cancelled, and now the sanction of the Inspector-General is required. Surely the District Superintendent of Police might be trusted in such a matter.

13134. What is the size of these rewards?—It all depends; sometimes 50 rupees; sometimes 40; sometimes 30, but nearly always very much less—Rs. 5 or Rs. 10.

13135. It has never been above 50?—If a firm loses some very valuable property, they may offer a reward of 500 rupees for its recovery. Then as regards travelling allowances; when I want money I have to draw up a bill and give the detailed account of each item of expenditure; that has to go to the treasury to be passed. At the end of the month I have again to submit a detailed bill of the transactions for the month to the Deputy Commissioner, as well as copying the same thing in my register so that my clerks have to copy that bill three times; whereas, if we could draw a bill as we do other forms and treat them as vouchers,

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it would be just the same thing, because the bills could be checked at the end of the month. Then as to dieting bills. The dieting bills from the police stations are included in my lock-up registers; we keep a lock-up register, and on the 15th of the month we submit an account of that lock-up register which contains details of the meals supplied in the month. We have to send the bills to the township magistrate, the *myook*, which is a farce, because he has no means of checking them.

13136. (Sir Steyning Edgerley.) You refer to the abolition of the headquarters inspector at Mandalay; was that in consequence of the reorganization proposals?—Yes.

13137. Have the reorganization proposals for the whole of your district been sanctioned?—Yes; I have represented the matter about the inspector.

13138. Have you had a new series of police stations made out?—We stuck to the same police stations.

13139. Is the point about the headquarters inspector the only difficulty you have had in the matter of the reorganization?—Yes, except that Government have left out a sub-inspector for my headquarters lines.

13140. How did that headquarters inspector come to be left out?—The Police Commission ruled that every district should have a District Superintendent or a deputy superintendent, who would always do the work at headquarters; but they forget that Mandalay has always had an Assistant Superintendent at headquarters as well as an inspector.

13141. Who is responsible for leaving him out?—I do not know. As a matter of fact I have him here still; they know that we must have him; I think it is only the term "headquarters inspector" that they are objecting to.

13142. You have no idea whether it is the Government of India's order?—I think it is the Government of India's order that there are to be no more headquarters inspectors.

13143. That suggestion would amount to this, that they were working on figures instead of on local circumstances?—Yes; Mandalay is quite a different district from any other, on account of the size of the force here. It is utterly absurd to expect us to do without an inspector at headquarters.

13144. Under these new orders that you refer to, where do appeals go to?—To the Deputy Inspector-General of Police and from him to the Inspector-General; for all grades.

13145. Under the old system did the Deputy Commissioner decide any of the appeals?—No; I think that some Deputy Commissioner rather interfered in a way which was unnecessary.

13146. Ought an appeal to go to the Deputy Inspector-General generally?—It is fairer. A Deputy Commissioner who has been in the district may show more favour with some men than to others; if it goes to the Deputy Inspector-General, he is likely to be quite impartial. I am speaking of constables, head constables, or sub-inspectors.

13147. Would District Magistrates be likely to know constables personally?—In a small district he very often does; if he is visiting any stations he probably would know them.

13148. Are rewards from private persons offered for losses of property or for thefts?—Sometimes rewards are offered for the recovery of cattle or ponies; very often an officer's pony runs out of the stable, or the officer tumbles off and the pony runs away.

13149. You are not referring to rewards offered as a result of crime?—Yes, we have had cases where a reward of Rs. 500 was offered in the case of a big theft.

13150. Is it not rather dangerous to have rewards offered by private persons for the execution of ordinary police duty?—I believe it is done at home.

13151. But is there not considerable prejudice against it amongst the higher officers?—Do you mean to say that it is an inducement to the police to make up a false case?

13152. No, but is it not possible that if it became a practice to offer rewards, the police would not put forward their best efforts until a reward was offered?—That is possible.

13153. That might grow into an abuse?—I quite agree. I daresay it is human nature to think that if a man is going to get a certain amount of money for detecting a case he will naturally pay more attention to that case than to one for which there is no reward.

13154. (Mr. Meyer.) Has the Deputy Commissioner, as District Magistrate, ceased to have anything to say to the discipline of the force?—Yes, but we send up serious cases of misconduct through the Deputy Commissioner.

13155. Suppose the District Magistrate in the course of his tours, or in the course of a case that has come before him, has reason to believe that some police officer or head constable has misconducted himself, what happens; can he call upon you to take steps?—Certainly.

13156. And you would do so?—Certainly.

13157. Then as to promotion. Has the District Magistrate anything to do with that now?—No, he only has his veto in certain grades of sub-inspectors.

13158. But has he anything to say, as regards the posting of sub-inspectors?—No.

13159. We were told, I think by the Inspector-General of Police, that there had to be a reference?—I think it has to go to the reference book; we have a reference book between the Deputy Commissioner and the Superintendent; we never write to each other.

13160. And the District Magistrate is consulted?—As a matter of fact I think he is supposed to be consulted, but we do not do it here now, because we work together.

13161. Suppose a District Magistrate considers that a sub-inspector is not in the right place, that his presence in a particular police station is harmful, has he full power to get the sub-inspector removed to some other place?—I do not think he has, but the District Superintendent of Police would naturally agree with him.

13162. Suppose the District Superintendent of Police does not agree; suppose he liked the man and said, "I think he is quite a good man," what happens?—Then the Deputy Commissioner can send the matter up, and recommend that the man be removed to another place.

13163. But who decides it?—I suppose either the Deputy Inspector-General or, if he goes higher, the Inspector-General.

13164. (Chairman.) You intimate that the District Superintendents of Police do not get about quite as much amongst the people as you would like, owing to the amount of office work?—I think that is so in this district.

13165. You think that this is a peculiarly situated district?—It is because I have so many people coming up here; this year I have had three distinguished visitors; that, of course, all gives work.

13166. But speaking generally?—That follows from the size of the town—Mandalay is 25 square miles in extent.

(The witness withdrew.)

Mr. F. BEADON-BRYANT was called and examined.

13167. (Chairman.) You are Chief Conservator of Forests in Burma?—Yes. I have been so for a little more than two years. I was previously in the United Provinces and the Punjab.

13168. Will you state briefly the nature of your duties?—The duties of the Chief Conservator of Forests, Burma, are summarized as follows in paragraph 2 of Local Government's letter No. 6—2A—9, dated the 2nd July, 1906, to Conservators:—

"The Chief Conservator is the head of the Forest Department in Burma and the principal adviser to the Local Government on all forest matters. In all professional and technical matters, such as the preparation of working-plans, fire conservancy, and sylvicultural operations generally, Conservators will in future address the Chief Conservator, and will receive orders direct from him. In the control of sanctioned working-plans, the Chief Conservator will take the place hitherto occupied by the Inspector-General of Forests. The Chief Conservator will control all sales of Government timber, and arrange for the supplies of timber required to meet railway, ordnance, and admiralty demands. He will also supervise the collection of all economic products by the Forest Department. Correspondence relating to all the above matters should be addressed to the Chief Conservator, who will ordinarily issue orders without reference to Government. Inspection notes on forests visited, forest offices inspected, and all demi-official correspondence on forest matters should, as a rule, be addressed to the Chief Conservator."

The Chief Conservator has also to prepare a consolidated budget for Burma, and to write a review on the Forest Administration Report.

References on forest matters requiring the orders of the Local Government are sent up through the Chief Conservator of Forests, when his advice is required.

The following shows the present Gazetted Staff of the Forest Department:—

	Sanctioned.	Now entertained.
Conservators	4	4
Deputy Conservators... ..	56	46
Assistant Conservators	19	11
Extra Deputy Conservators... ..	41	29
Extra Assistant Conservators		

Conservators are responsible for the general forest management of a forest circle, which comprises a number of divisions or controlling charges, sub-divisions or ranges which are executive charges, sub-divisions or ranges which are protective charges. Conservators have to check the accounts of Divisional Officers, and to make frequent tours of inspection throughout their circles. They are responsible for the preparation of working-plans and for carrying out the prescriptions for works laid down in the working-plans. They correspond direct with Government on matters requiring Local Government sanction.

Deputy Conservators, Senior Assistant Conservators, Extra Deputy Conservators, and Extra Assistant Conservators, 1st, 2nd, and 3rd grades, may be in charge of divisions. Junior Assistant Conservators and Extra Assistant Conservators, 4th grade, may also be in charge of divisions if they have passed the prescribed examinations. In Burma, owing to the size and importance of the forest divisions, Junior Assistant Conservators and Extra Assistant Conservators are not usually put in charge of a forest division. Divisional Officers are responsible for the general forest management of their divisions. They are directly responsible for all expenditure incurred and revenue realized, and have to keep up accounts of the same. They are also responsible for the various forest operations, such as girdling of teak, improvement fellings, construction of roads, buildings and

bridges, as well as for the protection of the forests, and the detection of offences against the forest law and rules. They have to control their subordinates and check any breach of rules or oppression of the people.

Junior Assistant Conservators and Extra Assistant Conservators may be in charge of a sub-division or a range, or may be placed on special duty in the forests. They are then Executive Officers, and have themselves to carry out such work as they may be directed to do by the Divisional Officer.

The financial powers of the Chief Conservator of Forests, who is the Head of the Department in Burma, have but lately been fixed. It would save the Local Government correspondence if these powers were increased and others granted. Extended powers should also be given to Divisional Forest Officers of the rank of Deputy Conservator and Extra Deputy Conservator.

Government, in considering forest matters brought before them, are inclined to be too much dominated by considerations of revenue. In all proposals for increased expenditure we are pressed to show that such expenditure will show quick profits. No doubt the Forest Department is a semi-commercial department and expected to show a profit. But expenditure on increased establishment, for instance, or on works of sylvicultural improvement, will not always show an immediate increase of revenue, which will be realized perhaps fifty years hence, when the crop on which care is now being given becomes ripe. In Burma, however, there has been no difficulty in obtaining funds for necessary reforms in re-organizing establishments or for works of improvement.

The Inspectors-General attached to the Government of India should be the advisers of that Government as is the Inspector-General of Forests at present. There is no tendency in Burma towards the acquisition of administrative authority by the Inspector-General of Forests, or towards weakening the control of the Local Government over the Forest Department. It is possible that, on occasions when an Inspector-General attached to the Government of India holds views contrary to those put forward by a Local Government his advice would tend to reduce the influence of the advice and recommendations made by the Local Government to the Government of India. But it appears necessary for the Government of India to have the benefit of experience gained in various provinces, and the Inspectors-General attached to the Government of India perform very useful functions in this respect.

The same result would not be gained by periodical conferences between Heads of provincial Departments. It would probably be very inconvenient to hold such meetings, which would take officers away from their work for inconveniently lengthy periods. Questions are daily coming forward for settlement which could hardly be postponed until the Government of India was in possession of the opinion of the, perhaps annual, meeting of Heads of Departments.

The initiative in administrative reforms is due sometimes to the Government of India, sometimes to Local Governments. In Burma, during my experience, the credit seems to be equally divided; the chief reforms of late have been the inauguration of a new English Forest School at Pyinmana, and the reorganization of the entire staff of the Forest Department. The former is due to the Government of India, the latter to the Local Government. It appears desirable to allow Local Governments to develop their administration as much as possible on their own lines, reforms in other provinces being brought to their notice by the Government of India.

I would not greatly curtail the present privileges of appeal whether to Local Governments or to the Government of India, which are highly valued. I would, however, place the salary, below which appeals to the Government of India from

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an order passed on appeal by the Local Government may be withheld, at Rs. 250 instead of Rs. 100. There will, when the reorganization comes into force, be a large number of rangers and clerks on salaries exceeding Rs. 100 whose dismissal will lie with the Chief Conservator of Forests. Appeals should lie to the Local Government, but not to the Government of India.

Schemes dealing with the reorganization of the whole forest staff, imperial, provincial, clerical and subordinate, have lately been drawn up, and when these are fully worked up to, no further large increase of staff will be necessary for, say, 10 years to come. At present the areas of forest divisions are far too large. For instance, the Mandalay forest division contains 1,513 square miles of reserved forest and 9,312 square miles of unclassified forest.

In the Forest Department Executive Officers have the fullest opportunities of personal contact with the people, and usually have an excellent knowledge of the language.

I do not think the demand for returns or information by the Local Government has increased of late years.

At present the Chief Conservator of Forests is called upon to write a review of the annual Administration Report, and this is afterwards reviewed by the Local Government. The two reviews appear unnecessary and I would have but one review giving the orders of the Local Government, in the preparation of which the Chief Conservator of Forests would render assistance.

13169. Do you prepare your own budget for Burma?—Yes; the four Conservators prepare a budget for each circle; they come up to me and I put them in one budget.

13170. Do you get many alterations made in your budget?—Yes; sometimes considerable alterations; generally reductions in expenditure.

13171. On the whole are the alterations which they make in your proposed expenditure judicious or are they merely arbitrary?—The reductions are based to a great extent on actuals, and in my experience they have not caused inconvenience. We have generally found the money which is granted sufficient. Of course we are always able to apply for an extra grant; as the year goes on, if we find that what has been allowed is not sufficient and can show proper cause, we can get an extra grant.

13172. Are the relations of the Conservators who are under you, with the Commissioners and Deputy Commissioners, all that can be desired?—I think in Burma they are quite satisfactory; in my experience we have had no friction at all.

13173. Is the control exercised by the Deputy Commissioners over the forest officers reasonable?—Of course friction does arise sometimes; you could hardly expect it to be otherwise, because the interests are so conflicting that occasionally there must be friction; but on the whole the relations have worked very well—no complaints have come up.

13174. As regards the recommendation contained in your proposed delegation of powers under Article 109 of the Forest Code, you suggest that the Local Government should now sanction up to Rs. 25,000, Rs. 5,000 and Rs. 2,000; will you explain those figures?—These amounts are for different purposes, and they have always been distinguished by the Government of India. For certain purposes they give bigger grants than they give for others. For instance, the higher power is given for the construction of large works of public utility, such as railways and tramways.

13175. In that respect—large works of public utility—you have license up to Rs. 25,000?—Yes, the Local Government has that license. I ask that the Chief Conservator may have it.

13176. Now with regard to Rs. 5,000?—That is for village communities, public bodies, departments of Government, or sections of the community in their collective capacity.

13177. You want to give them power up to Rs. 5,000?—Yes; for grass, timber, bamboos, and various things of that sort.

13178. Then with regard to the Rs. 2,000?—That is in other cases. Those three headings have always been distinguished in that way. Originally the Local Government itself could only grant up to Rs. 5,000 and Rs. 1,000 respectively.

13179. Does the same thing apply to Article 113? I see that an elephant cannot die officially without the Local Government's sanction?—No; he cannot be written off the books; every time one of our elephants dies we have to report to the Local Government, and get sanction to his death.

13180. You say that the Forest Department are pressed to show that the expenditure which they ask to incur will show quick profits; is there any official interpretation of quick profits?—When we ask for such things as a reorganization of establishments for instance, we are always expected to show that it will result in increased revenue, and of course, the quicker it can be expected to do so, the more likely we are to get our money. For instance, we have just carried through a large reorganization of the Forest Department in Burma; every Conservator was written to, and asked to show whether he could show an improved revenue owing to this establishment; finally, when we wrote up to India, we had to include a paragraph saying that we really could not forecast the revenue; but it all gave a great deal of work, and it did not come to much.

13181. Do you approve of the appointment of the Inspector-General of Forests?—Certainly, I do.

13182. Has he been in Burma lately?—The present Inspector-General was three or four years in Burma just before he obtained his appointment; he has not been here since.

13183. What have you heard of him officially in the course of the last three or four years?—I have frequent correspondence, more particularly about technical matters like forest working-plans and so on, and demi-officially I ask his advice.

13184. So that you get advice from him even if he does not visit you?—Yes. Every time we make a working-plan for our forests it is an old-standing rule that we have to send it up to the Inspector-General, and he forwards it with his opinion to the Local Government. I think that is now unnecessary; Burma might be allowed to sanction its own working-plans for its own forests.

13185. Is it the Inspector-General who has forced this upon you, or did he simply inherit a more or less evil tradition?—The latter. Now that they have appointed a Chief Conservator, he is quite capable of passing these working-plans without going to the Government of India at all.

13186. What would the working-plan of a forest or enclosure represent in the way of correspondence?—It generally runs to about 20 or 30 printed pages and a lot of appendices.

13187. What area would it refer to?—It covers perhaps from 150 to 300 square miles; that is an ordinary working-plan.

13188. Suppose you sent up an ordinary working plan of a forest, would that entail the enforced inclusion of land in the forest?—No, that is purely a matter for the forest settlement; this is quite a different thing. It is simply the treatment of land which is already under departmental control.

13189. Then you wish for a certain freedom in regard to entering into contracts up to Rs. 50,000?—Yes, our powers in that respect are too limited.

13190. You want freedom for Conservators to execute contracts up to Rs. 20,000, Divisional Officers up to Rs. 10,000, and Sub-Divisional Officers up to Rs. 200?—Yes; they are continually entering into arrangements for forest produce. All these things result in increased revenue, and it seems quite unnecessary to bind them down so strictly.

13191. You say you have to write a review of the annual Administration Report and this in its turn is afterwards reviewed by the Local Government;

you think that this duplication of work is unnecessary, and you would like simply one review, giving the orders of the Local Government, in the preparation of which you, as Chief Conservator, would take a prominent part. Would that save the time of yourself and your subordinates?—It would not save my subordinates; it would practically save myself and the Government; at present we both have to do it.

13192. (Mr. Meyer.) The appointment that you now hold, that of Chief Conservator, is a new appointment?—Yes. I am the first incumbent.

13193. Speaking generally, how has that appointment affected the position of Conservators; has it taken away powers that they used to exercise?—No; they retain all the powers they had before.

13194. They are no longer in direct contact with the Local Government?—Yes, they are; they address the Local Government just the same, except on technical matters.

13195. Before you were appointed Chief Conservator, there were four Conservators, each in direct communication with the Local Government?—Yes.

13196. Does that go on still in regard to administrative matters, but not in regard to technical matters?—That is so.

13197. Consequently as regards these matters in the Forest Code, the spending of money and the making of grants and so on, the Conservator remains just as he was before?—Yes.

13198. Whereas you have no special powers at present?—Yes; I have also special powers. I have got all the powers of the Conservators and certain extended powers.

13199. How does the Commissioner come in in regard to forests; has he anything specially to say?—Yes, he has got a good deal to say, mostly in the matter of the reservation of land for forest purposes. Whenever a forest reservation is proposed the divisional forest officer proposes it; that goes to the Conservator; he sends it to the Commissioner; the Commissioner writes his views, and sends it on to the Local Government.

13200. Are not your forests in Burma different from those in other parts of India; they are all more or less on the hills in a ring fence?—No. Some are scattered among the cultivated areas.

13201. Have the Revenue Officers no say with regard to these?—Yes, they have got full say; the forest officer is the assistant of the Deputy Commissioner, and he has to work with him, and under him.

13202. And he has to take his orders in such matters as grazing rights and so on?—Yes, exactly the same.

13203. Have you noticed any special difference in forest administration here as compared with that in Northern India where you have served?—Forest matters in Burma of course are on a very much larger scale, and there is not the same trouble about petty offences; there is also a greater liberality in the matter of giving forest produce to the villagers. Generally, Burma is really much more behind-hand from a forest point of view than India.

13204. Perhaps you are more generous from the people's point of view?—What I mean is that the pressure on the population in Burma does not involve that drain upon the forest that it does in India.

13205. From the point of view of departmental restrictions, is there much difference in regard to red tape between the two?—I cannot really say that there is; it is much the same; there are the same codes and the same rules. They are both governed by the Indian Forest Code.

13206. Is there not a very great deal of centralization in that Forest Code?—There is indeed.

13207. Who drew it up?—I think it is the growth of many many years; I cannot say who drew it up originally.

13208. Was there not a revision of the Forest Code lately in the direction of giving larger power to local authorities?—That is so; there have been a great many larger powers given, but I think they might go a good deal further in the same direction.

13209. Speaking generally, are Local Governments far too much tied up by the Forest Code?—I think so.

13210. Far more so than they are under the Civil Service Regulations for instance?—Yes; there they have greater power.

13211. Does the Forest Code apply to all provinces?—To all except the Madras and Bombay Presidencies.

13212. Have Madras and Bombay greater latitude than the other provinces in regard to these matters?—I cannot say.

13213. You say that there is a considerable difference lately as to the sanction to the entertainment of staff?—That sanction has only just been given us by the Secretary of State; we shall work up to it as soon as we can.

13214. Is there anything in the Forest Act that you consider capable of amendment in the way of decentralization?—I cannot say that I know of anything.

13215. Is it wise that every question of disafforestation should go to Government?—I think so.

13216. Though it may be only a matter involving a few acres—a mere matter of rectification of boundary?—You might have a limit. Applications to India as to very small areas are certainly rather unnecessary; there would be no harm in giving us powers in these matters, but anything over, say, 20 square miles I would send up to the Government of India.

13217. Apart from that, there is nothing you can tell us in the Forest Act in which you would like to have larger liberty than the law now allows to Local Governments?—No, I do not know of anything.

13218. (Sir Steyning Edgerley.) Do the Deputy Conservators and Assistant Conservators belong to Burma?—They do, and yet they are liable to be transferred.

13219. Is not the Imperial Service on a Government of India list?—It is on a provincial list. The Conservators are on an Imperial list.

13220. And does the liability to transfer arise when the time for promotion comes?—In the case of Conservators always.

13221. Is there a liability to be transferred before?—Yes. It is not very frequent; officers are not very frequently transferred, but still they are liable to be transferred in any grade.

13222. Are the Extra Assistant and Extra Deputy Conservators also purely Burmans?—No. They are also liable to be transferred; they are not very often moved, but they are transferred. We call for candidates; we have so many vacancies that we have to try to fill them up.

13223. But can any Deputy or Extra Deputy Conservator be taken by order and sent away to another province?—Yes. It would be between the Local Governments concerned.

13224. The man would not have to volunteer; he could be sent?—I think so, certainly.

13225. Would that go to the Government of India?—No.

13226. What is the sphere of the Government of India in the matter of appointments in the Forest Department here?—The Imperial Service is recruited from England, and they are all appointed by the Secretary of State. The provincial men are appointed by their Local Governments. The Government of India only appoints Conservators from the Government of India list.

13227. Are Deputy Conservators local?—They are local, and yet liable to transfer. For instance, I was Deputy Conservator in the United Provinces for 10 years; then I was taken away and transferred to the office of the Inspector-General in Simla.

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Deputy Conservators do not necessarily remain on the provincial list.

13228. When you were taken away, was that in the same way that the Government of India recruits the office from all provinces? For instance, just as they have a Secretary from Madras, they ask for a particular officer, and he is lent?—Yes.

13229. But the Conservators are actually on a Government of India list?—They are on a general list of forest officers. Once a Conservator, you are at the orders of the Government of India.

13230. Cannot the Local Government appoint a Conservator or transfer him?—No; except within the province.

13231. Does the Local Government ask for the Chief Conservator of Forests, or is he somebody whom the Government of India chooses to send?—There are only two Chief Conservators, one here and one in the Central Provinces. The Government of India would never appoint a Chief Conservator, I should think, against the advice of the Lieutenant-Governor.

13232. But I presume that the Lieutenant-Governor of Burma before he arrived here knew nothing about you?—Yes, he did. I had been in the province two years.

13233. But it is possible that you might not have been in the province, in which case, it would amount to the Government of India saying, we propose to send so and so to you?—Yes; they can do that; I do not think they would.

13234. I suppose relatively you have got a numerically strong department in Burma? Probably much stronger than in Bombay for instance?—Yes. I do not quite know what the Bombay staff is, but I fancy that ours is a good deal stronger.

13235. Is it sufficiently strong to form a Provincial Service of itself, apart from India altogether?—It is strong enough for it certainly.

13236. You say the divisional forest officer prepares the forest settlements here?—No. He proposes the area that he thinks should be reserved; then there is a Forest Settlement Officer appointed, who is generally a Civilian.

13237. And it goes up through the scale?—Yes. It goes to the Local Government, not to the Government of India.

13238. You say that references on forest matters might go up to the Local Government, and you mention various concessions; do they start with the divisional forest officer?—No; the concessions are generally given on the applications of firms or merchants to the Local Government. They are sent down for report.

13239. Does that go before the Deputy Commissioner in any way?—It might; it would certainly go before him before any big concession was granted; the local Deputy Commissioner would be sure to be consulted.

13240. Then as to working-plans; the Inspector-General of Forests sees the working-plans before the Local Government sees them?—Yes. They do not go to the Government of India.

13241. Is there any tendency to regard the Inspector-General of Forests as the Head of the Department?—I do not think so at all in Burma. He exercises no control except in the matter of working-plans, where he comes in before the Local Government finally passes the order.

13242. Where do your Conservators have their headquarters?—Two in Rangoon and two in Maymyo.

13243. Are there important forests in each of the eight Commissioners' divisions?—I should say so certainly.

13244. Will the new scheme that you are working up to give you more Conservators than you have at present?—We have not applied for any more at present, but as soon as we have got that scheme, we shall want more.

13245. Is it a good thing that these Conservators should live at Rangoon and Maymyo instead of

being within their own circles?—I think that the headquarters of the Tenasserim circle are wrongly placed at Rangoon. The Commissioner of Tenasserim lives at Moulmein. I rather think the Conservator should live there too.

13246. There are only four Conservators, whereas there are eight Commissioners; would it not be well to give the Commissioners the advantage of being able to confer with experts, when questions go up to them?—Conservators are on tour for seven or eight months in the year. If it can be managed, I think it very important that they should have healthy headquarters in which to refresh; when they are freshened up they are good for another long season. After all, it is only a few hours' railway journey from Mandalay to Maymyo, and they can meet at any time.

13247. Is it advisable to have two Conservators in the same place?—Yes, I think it is a distinct advantage; they are able to discuss matters together.

13248. Under this system of an Imperial list of Conservators it is quite possible that your Conservators do not know Burmese at all?—That is true.

13249. Is that not a great disadvantage?—Not so much as you might think, because all their work is in English. Their work does not take them into communication with the people very much; their work lies with the divisional forest officers and with the Local Government. Of course it would be preferable if they could talk Burmese, but I do not think it is really very prejudicial to their work.

13250. Would it facilitate work at all if various matters which the Conservators now send to the Local Government were entrusted to the Commissioners?—I think it would be a good thing. It would quicken work.

13251. Would it be a good thing if you were made Chief Conservator and Secretary to Government for Forests, borrowing the analogy from the Chief Engineer and Secretary?—I really do Secretary's work as a matter of fact; but in that case, they would want me to do all the forest work that came up to Government, and that would keep me at headquarters nearly all the year round; that was the reason they did not make the Chief Conservator Secretary. The Chief Conservator ought to tour about as much as he can.

13252. With regard to appeals, you suggest that the limit of appeals to the Government of India may be withdrawn so that nobody under Rs. 250 may appeal. Is there any particular reason for the Rs. 250 figure?—The reason is that it marks the line between the Subordinate and the Provincial Services.

13253. Your Extra Assistants get what pay?—Rs. 250; they get Rs. 200 at present and they are going to get Rs. 250.

13254. (Mr. Dutt.) What is "unclassified forest"?—The unclassified forest is what they call land at the disposal of the Government; it is not reserved forest. It is waste land that Government can practically do what it likes with; it lets it out on lease.

13255. Is it under the control of the Forest Department or under the control of the Revenue Department?—There is rather a mixed control. The trees and forest produce are under the control of the forest officer and he has to look after forest fences or anything of that sort; he can also dispose of the forest produce; that is about all he can do; the Government can give grants and so on.

13256. Can the Deputy Commissioner grant leases of such lands to private cultivators, or to other people?—Yes.

13257. After a lease is granted does the Forest Department still claim the forest produce of the land?—It depends on the terms of the lease; they arrange that when they are giving the grant.

13258. Does this kind of dual control lead to any inconvenience in working?—No; it works quite smoothly.

13259. Have the people any sort of grazing rights over those lands which are near villages?—Certainly; all their grazing rights have been recorded at the settlement.

13260. Do they pay anything for those grazing rights?—Not as a rule, they are nearly always free.

13261. How many forest circles are there in this province?—Four, each under a Conservator. Each circle contains a number of divisions, and each division a number of sub-divisions. The lowest charge is a beat in charge of a forest guard on Rs. 15 and Rs. 14 a month.

13262. Are there any complaints against these forest guards?—Yes, they are not a good class.

13263. Have you any plan for improving them?—The only plan I can think of is to raise their pay a little, and to be careful who is appointed.

13264. And to bring them a little more under the control of superior officers?—That also is a great thing. At present our forest divisions are far too large, but when we get our increased staff which has just been sanctioned, that will be greatly improved.

13265. (Chairman.) I understand that the Government of India can move your Conservators wherever they want to from the province. Does the provincial Government also move Conservators?—Within the province, yes; it is only in provinces where there is more than one circle that that can take place.

13266. May it happen, that the moment the provincial Government has moved a Conservator from one circle to another and he has settled down,

the Government of India may move him altogether out of the province?—It may happen, but it very rarely happens.

13267. Does a Conservator usually remain a considerable length of time in his circle?—Yes, always. It is only in provinces where there is a Chief Conservator that the Local Government has the power of transferring Conservators; otherwise the Government of India remain supreme.

13268. How long has a forest officer to be in this country before he can take leave?—He comes under the Civil Service Regulations; he gets furlough after eight years.

13269. Is that too long a period?—Yes. He can take three months' privilege leave after six years and also six months' leave on urgent private affairs, but it is a long time to keep men out here. I would like to draw attention to the very inconvenient procedure about obtaining special maps; they rarely cost more than 200 to 300 rupees, but if ever we want a special map, we have first to get an estimate from the Forest Survey Branch; we have then to apply to the Inspector-General of Forests and get his sanction; we have then to obtain the Local Government's sanction, and when we have done that we have to order it from the Forest Survey Branch, and perhaps we get it in about eight or nine months' time, if we are lucky. I would like to have power to order maps myself.

(The witness withdrew.)

Mr. E. C. S. GEORGE, C.I.E., was called and examined.

13270. (Chairman.) You are District Commissioner of the Ruby Mines District?—Yes.

The first essential before delegating any further powers to Deputy Commissioners and Collectors is to relieve them of some of their present overburdensome duties. This cannot be done by any very great delegation of their powers to Sub-Divisional Officers generally, because these officers vary considerably in capacity, and powers that might be safely entrusted to one might not work well in the hands of another. Also in questions relating to revenue (under section 21 of the Upper Burma Land and Revenue Regulation), and again in general local administration (under section 24 of the Burma Village Act of 70), there already exists the power to delegate some of the functions of the Collector and Deputy Commissioner, respectively, which can be exercised in the cases of specially competent Sub-Divisional Officers.

Apart from this however the District Officer requires immediate relief and it might be afforded in the following two ways:—

(a) By improving the clerical staff. This can be effected by taking active action to ensure the future supply of men who have received some sort of definite preparation for their duties, which are of a special character, and by promoting the growth of this class by confining Government clerical posts (or at least confining the full benefits, emoluments and pensions of Government clerical posts) to those who qualify in special clerkship examinations. Shorthand should be encouraged by making it an optional subject and directing that those qualified in shorthand should obtain preference in appointments to Government posts. Further means should be taken to maintain the efficiency of the clerical staff by periodical examinations in their duties, and the District Officer should have power without further ado to dismiss, suspend or remove a clerk failing to qualify. As things are, once he gets into Government Service, the average clerk in Upper Burma rarely troubles to improve himself or keep abreast of new rules, orders or manuals as they appear from time to time, and it takes so considerable an amount of time, trouble and correspondence to prove incompetency on paper qualifying for dismissal in any special case that with so much other pressing matter in hand District Officers are driven to exercise too great an amount of toleration.

(b) By appointing at the headquarters of each district a qualified Headquarters Assistant to take the mass of burdensome,

purely routine work off the Deputy Commissioner's shoulders and thus give the latter time to go round and learn his people personally and have leisure to consider broad general questions instead of being rushed to death with the necessity of certifying to all sorts of petty details and attending to correspondence which is of no permanent value. The District Officer would of course continue to be responsible for, and would have to personally attend to, the verification of the cash and stamp balances. Were District Officers thus relieved, there does not seem to be any absolute necessity for maintaining Commissioners of divisions. If the Secretariat were strengthened or a Board be formed, it would probably reduce correspondence and work for the District Officers to communicate therewith direct. But any such reform would have to be preceded by a radical change in the method of appointment of District Officers. Seniority alone should carry no claim to be put in charge of a district. Selection should be the rule, accompanied by a ruthless exercise of the powers of reverting officers who prove inefficient. Moreover, while judicial and executive functions are still undivorced in Upper Burma, it seems difficult to suggest any plan to fill the place of the Commissioners in the exercise of their functions as Judicial Officers.

I do not think the time is ripe in Upper Burma for the establishment of Advisory Councils. I would pave the way for interesting the people in local administration by the issue of a general direction to District Officers to collect the chief men of the various communities from time to time in a general sort of informal conference on local matters. I have adopted this course in the Ruby Mines District, and found it useful. Fancied grievances are ventilated and the intentions and methods of Government explained. The Burmese as a rule are diffident and disinclined to speak in public, but under the example of the more confident Chinaman and the voluble native of India they are getting to know that in inviting their confidence the District Officer is not concealing sinister designs against them. But it will take a

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long time before the local people learn to speak fully except in circumstances of secrecy and in strict confidence. Therefore, beyond recommending these informal conferences as a sort of preliminary training, I would deprecate further action. The mere nomination of a man now as a councillor would forthwith close his mouth. At present the Deputy Commissioner can, and does, see a man privately and sometimes learns the truth and the trend of popular opinion through him, but only in confidence and no one knows who has been consulted. A publicly appointed councillor would feel he was a marked man made responsible for all actions of the officials, whether in pursuance of his advice or not, and would never give a definite opinion. The Deputy Commissioner would in such circumstances have to forego the advantage he has at present of consulting the best men privately, or would have to select for the Advisory Councils men of less standing and character.

13271. You say that in questions relating to revenue and in general local administration there exists power to delegate some of the functions of the Collector and Deputy Commissioner to specially competent subordinate officers. Have those powers ever been delegated?—Occasionally; for instance, the Sub-Divisional Officer of the Myitkyina District was appointed Collector to acquire certain lands which were wanted by Government.

13272. But as a rule have those powers been delegated?—As a rule, they are not.

13273. You complain of the poorness of the clerical staff?—Yes; our clerical staff is wretched here, and there is constant correspondence that could be got rid of if we had competent clerks, and could leave them to see that the returns were correct instead of having one's self practically to wade through everything that one's clerk does. There is not a single clerk in Upper Burma that I know of who can draft a letter in a Deputy Commissioner's office. I practically have to write everything myself in draft; there is not a clerk that I know who can write to dictation, except perhaps the head clerk, and you cannot take him away from his work.

13274. You ask for power to dismiss or suspend or remove a clerk who fails to qualify in certain clerical tests that you suggest? Would you make that an absolute power of dismissal?—I should think so; if a man does not qualify for these examinations he ought to be made to feel his inefficiency; at present they will not take my word about him.

13275. Who will not take your word?—The Government will not take my word that a clerk is inefficient unless I put down the exact instances of inefficiency in black and white; of course, I have not time to do that; a clerk may make you wait half an hour when you ask him to pick out a certain paper from a bundle of papers; after waiting half an hour I should have to make a careful note of the date and the hour and the exact incident, and I should have to give many instances in black and white in that way to support my statement that the man was inefficient.

13276. You ask for a qualified headquarter's Assistant; would he be in the Provincial Service?—That would vary according to the district and the importance of the duties. At present when the Deputy Commissioner goes away on tour there is nobody practically to represent him at headquarters unless the Sub-Divisional Officer attends, not to his own work, but to the Deputy Commissioner's work.

13277. Practically what you want is an increase in the Imperial Service?—Yes.

13278. You think that if these Assistants were added to the Deputy Commissioners, you could abolish the Commissioners of divisions?—The Deputy Commissioner, who would be a rather superior officer, would have more time to attend to his proper duties of general administration, instead of being worried with details. In Upper Burma you are obliged to have Commissioners, because you want a certain amount of supervision

over the various Deputy Commissioners to see that they do not go wrong; but assuming that the Deputy Commissioners were all more or less of an average ability and expressly chosen, there would not be the same necessity for such personal supervision as is at present exercised. Further, possibly, the Commissioners, when they come together on a Board, would find themselves aided by being able to discuss matters with each other, instead of each Commissioner being in a sort of water-tight compartment by himself and not having the advantage of consulting other Commissioners.

13279. You would like to raise the position of Deputy Commissioners, to bring in Assistant Commissioners, to abolish Commissioners of Divisions, and to establish a sort of Board of Commissioners?—Yes; I do not say that that is possible in Upper Burma, but that is what I would like to see.

13280. Is seniority the only ground of promotion at the present moment?—I have not been in the Secretariat and am not aware of the working of the Appointment Department, but ordinarily a man gets to the top of the grade of Assistant Commissioners, and then he goes to the charge of a district.

13281. If there was a ruthless exercise of the power of selection, would a good many of the men now appointed disappear?—It is rather invidious to say so at present, but there have been one or two cases in the past where selection was required.

13282. You say that the time is not ripe in Upper Burma for the establishment of Advisory Councils, but at the same time you would like to see a certain number of the chief men of the district brought into touch with the District Officers?—Yes; I have found that works to advantage in the Ruby Mines district, where we have got a composite population.

13283. Are there quite sufficient men in most of the districts of Upper Burma to enable you to get such an informal Council?—I think so; it need not be very large, the great thing is for them to get together more or less in public.

13284. You suggest that the calling together of a certain number of men in public might cause them to feel that they were marked and made responsible for the action of the Deputy Commissioner?—At present I simply issue a general notice that I am going to see any one who likes to come on a certain day; as a rule all the headmen turn up, and anyone else who likes comes in; we ask them if they have anything to say, and whatever they say is listened to before everyone. At present, of course, you do not hear everything in that way; you do not hear anything that is going seriously wrong in that way, but you get a general idea of the trend of opinion. The Burmans naturally will not say anything very much at present. They are frightened; they are a bit backward. There is always that feeling that Government have got some sinister design; if you ask a man's opinion he thinks you are getting at him in some way.

13285. If instead of this informal conference which you suggest, half a dozen of the chief men in your Ruby Mines district were appointed formally as an Advisory Council, you to explain to them, and they, after your explanations, to hand on to the people of the locality the orders of Government, would the people still, generally speaking, have an idea that Government had sinister motives?—I think these six men would feel that they were in a somewhat invidious position; not that the people at large would, but the men who were regularly chosen, and who would therefore go up each time. At present my Council, if I may call it so, varies; they are not the same each time; everyone practically hears what is going on; but if I had six or eight men specially chosen, those men would feel that the rest of the population was looking at what they were doing, and that if anything went wrong they would be blamed.

13286. You think therefore that the disadvantage attaching to such a proposal would not outweigh any considerations of honour which might

be attached to selection to such a Council?—Not at present certainly.

13287. (Mr. Dutt.) You say that seniority alone should carry no claim to district appointments, and that selection should be the rule. Do you think different superior officers have the same opinion of the different District Officers under them?—No; but the selection should be done by the Local Government under the advice of two or three experienced officers of the Secretariat.

13288. If the Lieutenant-Governor alone has the power of promoting civilians, may it not sometimes lead to mistakes and sometimes to wrong selections?—Yes; you have the possibility of error wherever there is a question of selection; I admit that.

13289. Would it be a safer rule to go by seniority, passing over those men who are unfit?—That is the whole point; sometimes they do not pass over men who are unfit. That would be what I call selection.

13290. As regards your proposed periodical examinations for clerks; should they be held by the District Officers?—No; the District Officers would vary in their estimate of what should be the qualifications; I would have the examinations by Central Boards, setting one set of papers for all Upper Burma, and the same examiners should give marks, so that there would be no question about partiality.

13291. Would you subject all clerks after 10 or 15 or 20 years' service to these examinations?—I am not prepared to say continuously, but up to a certain limit, say, the first eight or 10 years, until they get perhaps over a certain grade; having got to that grade, they might be trusted to keep going without pressure.

13292. Would the examination really test the merits of the clerks?—No, it is not a test of ability; it is a test in their special duties; it would be a test whether the man had learnt his manuals; if a clerk does not know his manuals he is no use in his office; there are many who do not know them.

13293. How would it test whether a clerk was prompt and attentive?—If they knew their manuals they would know the necessity for that. If they knew how a record-room was arranged, that would be something; at present they do not; they will not read their manuals and find out. It would be a test that they were keeping up with their duties.

13294. You do not think it would be felt as a hardship for a man, who has worked eight years, to be rejected, because he failed in one particular examination?—You would have to consider special cases; the Collector should have the power to consider such cases. If a man had satisfactorily done seven years' work, and on the eighth year he failed to get marks sufficient to pass the examination, I do not think the Deputy Commissioner should be bound to dismiss him. At present, if I have an indifferent clerk, and I want to write up and say this man is no good, I have to send in special complaints with all the items; everything has to be put down in writing before anything can be done; and then it looks nothing on paper, unless you have a couple of hundred or so of these special cases. It is rather difficult to say that a clerk is generally incompetent. It takes too much time to do that. But if you knew a clerk was generally incompetent, and an examination came on, and he got only 20 per cent. of the marks it would be not unreasonable to say, "You must be incompetent; you have only got 20 per cent. of the marks, and I dismiss you."

13295. Would not that plan be cumbersome?—The right plan is to give the Deputy Commissioner power, just as the manager of a commercial business would be given power, over his clerks; he should have power to say, "This subordinate is a useless man and I will get rid of him."

13296. It will not do away with the sense of security which at present every Government officer enjoys?—No; because dismissal can always be

checked; I do not propose to limit the right of appeal; let everyone appeal as much as he likes. Mr. E. C. S. George.

13297. Are men of a higher class than you get at present in the offices to be got in Burma?—Not at present; you would have to give them time to work up to this; if the Government said, "Twenty years hence this is what we are going to do," then I assume that classes or schools would spring up to teach the Burmans.

13298. That would probably be the case even without the device you suggest?—To a certain extent, but we are not training them towards special clerkship duties, but only in general education.

13299. Take the subjects which you enumerate; how would you propose that an ordinary man should get this training in those subjects; for instance, knowledge of office routine?—He can read up the manuals; the office routine now is generally contained in one or two hand-books.

13300. You think he can get it from books?—A fair amount, and he can also go as an apprentice clerk in a Collector's office for a time, or something of that kind.

13301. (Mr. Meyer.) What is the present pay of your clerks?—The pay is not very great, it runs from about Rs. 30 to Rs. 100; if we ask them to have special qualifications, I take it, we should have to raise the pay 50 per cent.

13302. Can you not get good men for Rs. 100-150?—We could, if there was anyone to train them; they have only to pass the ordinary seventh standard; and a man is then supposed to be competent to become a clerk. I think that is a fair standard of general intelligence, but not intelligence specially adapted for clerk's duties.

13303. Will it be possible to get Indian clerks?—It is a question of individuals; as a rule, I prefer Burmans.

13304. You prefer inefficient Burmans to efficient Indians?—I prefer Burmans chiefly for the reason that a good deal of my work is in Burmese.

13305. But an Indian clerk could draft English letters for you?—Yes; he probably might.

13306. You spoke of the desirability of having special assistants or personal assistants to the Deputy Commissioner. Are they not already entertained in several districts; is there not a special headquarters officer?—I do not know of any in Upper Burma, except perhaps in Mandalay; there are men who are called Headquarter Magistrates; I had one at Myitkyina, but he had nothing to do with my office.

13307. Have you no one to aid you with routine work?—I have no special men. What happens now is, the Sub-Divisional Officer takes my place when I am away, and that prejudices his own work.

13308. Might you not relieve the Deputy Commissioner by getting rid of judicial work, say?—Yes; if we could get rid of that, there would be a certain measure of relief.

13309. That has already been done in Lower Burma?—Yes, in certain places.

13310. And magisterial work?—We have to do magisterial work, too. There is a good deal of magisterial work, particularly in supervising these Burman Magistrates. They take some time to get into our ways, and their procedure and methods are rather irregular.

13311. Do you do appeal work from Second Class Magistrates?—Yes.

13312. Could not that be delegated to some First Class Magistrate?—Not at present.

13313. Could not a First Class Magistrate take appeals within his charge from Second and Third Class Magistrates in his sub-division?—You might get odd men to do it, but ordinarily speaking it would not do. We generally have Burmese Magistrates, and I do not know of any Burmese Sub-Divisional Magistrate, who could be given powers of appeal.

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13314. Have you Assistant Commissioners?—They are very rare. I have not had an Assistant Commissioner belonging to the Commission under me for a very long time.

13315. You speak of having here something like the Madras system. Is it possible for 37 districts to be run directly from headquarters?—I presume the Board would go round; it would practically be a collection of Commissioners at one place instead of their being scattered at various centres.

13316. You have had a good deal of experience of the village system. Might it be extended, by way of giving the village headman further powers, and that he might take petty civil and criminal cases?—No; I do not think so at present.

13317. Or that the village elders might be more intimately associated with him than they are now?—No; as a rule the headman calls them in according to custom; I do not think that it would be of any advantage to put them down in orders or anywhere else.

13318. It has been suggested that you might make the assessment upon the village as a whole and let the villages distribute it amongst themselves; would you be in favour of that?—It is rather difficult to answer. In certain parts of the country we have land settlements, and in others we have let the old *thathameda* system alone. In the Ruby Mines district, for instance, the place is not settled; the system of settlement that was introduced into Meiktila when I was there seemed unnecessarily elaborate. The people did not understand these figures, and they were rather worried by it. They were not prepared for those accurate measurements. I would be in favour of a more rough and ready assessment. At present, a surveyor goes down and tells a man, "You have got 1.03 acres"; the man does not know what is meant by "1.03"; the next year the surveyor goes down and says "You have got 1.69 acres"; that is equally not understood; then the surveyor says to him "This year you have got to pay 3 rupees"; the man says "Here is a rupee, let me off the rest." When I was last in Mandalay I saw two

or three men from Meiktila, and they said that they did not understand this new system; they would rather go back to the *thathameda* again. I think anything to simplify the present system would be better than leaving things as they are. I doubt whether it would be fair to assess the village as a whole, because that would be going back to the one bad feature of the *thathameda* system.

13319. Do the villagers distribute the assessment sufficiently well?—Perhaps not theoretically, but in practice it works out pretty well.

13320. Why should not they be trusted under the system I have mentioned?—I am afraid it would not do.

13321. Suppose the Government finds that the circumstances of the district justify an increase of revenue; might it not be simpler to increase the *thathameda* than to start a fresh land revenue assessment system?—I think the people would appreciate it more nowadays.

13322. They would prefer the single tax?—Certainly. They would prefer a tax which they understand; if the *thugyis* or the assessors get too oppressive, then you hear of it at once.

13323. As a matter of fact, there is no material injustice?—No; the villagers look after that themselves; the whole thing works perfectly happily; if anyone is dissatisfied, he brings a petition.

13324. Do you get petitions against the village assessment?—Yes. When you go round if a man thinks that in a particular case he has been excessively charged, he can apply to the township officer or the Deputy Commissioner or the Sub-Divisional Officer—anyone who goes round. Then the officer says, on inquiry, "I consider this man is over-assessed and something must be taken off." In some cases he can direct the whole village to be re-assessed.

13325. Do you have many of such cases?—No; not often.

(The witness withdrew.)

Adjourned.

EIGHTEENTH DAY.

MANDALAY, Tuesday, 17th December, 1907.

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Rev. Father J. L. LAFON was called and examined.

Rev. Father
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13326. (Chairman.) How long have you lived in the country?—Fourteen years.

13327. You have mixed with all classes?—Yes.

13328. Would it be a wise, or possible, thing to associate some of the villagers with the village headman in the government of the village for small affairs?—It is very hard to do that, because the Burmese are not accustomed to these things; they are not accustomed to consider the intrinsic value of arguments; they go more upon external arguments.

13329. Are the headmen really good men—are they honest?—There are some of course who are

otherwise, but as a rule they go by money; I will not say that they are not honest men, but they are much influenced generally by money; it is the Burmese character which is the cause of it.

13330. If you were to associate with the headman 4 or 5 other prominent men in the villages, would they, too, be equally influenced?—Yes, they will be influenced by the headman if he has any power.

13331. It will practically come back to the headman?—Yes, practically.

13332. Have you lived in towns as well as in villages?—I have been most of my time in towns.

13333. Would it be possible in towns to get together a few men who would form their own committee?—We have a Municipal Committee here in Mandalay.

13334. But you have not in most towns?—No, and I do not think it is possible; it is not possible to get a certain number of men who are capable of judging about the different questions which come up for discussion.

13335. (Sir Frederic Lely.) What is the opinion of the Burmese among whom you have mixed regarding the present system of Government?—They think it is pretty good, I think.

13336. Do they compare it with the old system?—We have a good system of administration here in Upper Burma, better than the old probably. I should say generally that the people were satisfied with it.

13337. Can you suggest any changes which would be congenial to popular sentiment?—There are some small points. The *myooks* or the Sub-Divisional Officers should be put in charge of revising the decisions or orders given by the headmen of villages; as it is now, any order or any fine imposed by the headman of the village can be revised by the Deputy Commissioner only. Again, in the case of scarcity and failure of crops the power of remitting taxes should be facilitated and simplified; at present the *raiayats* find themselves in great difficulties; I know some cases where the people prefer to pay taxes, even when they are entitled to have remission, rather than go through all the different ways of the law.

13338. Can you suggest how the machinery can be simplified?—The *myook* or Sub-Divisional Officer—those in direct contact with the people—ought to be able to grant remissions.

13339. Is there anything else you would suggest?—Executive Officers should have more direct contact with the people; they seem to be overburdened with a great number of duties, and, if it was possible to reduce their duties, they would know better the wants of the district which they administer. They are obliged to get their information now at second-hand; the information may be correct in some instances, but it may be safely said in most cases that information is garbled and exaggerated. The Commissioner should be entirely relieved of judicial work; he would then have a better opportunity of being in touch with the people. Some Executive Officers possess a sufficient knowledge of the vernaculars, but a good many of them do not, and in these cases they have perforce to trust to clerks and interpreters, who supply more or less an imperfect translation. I have often had to see the Deputy Commissioners, and I have found that always they are extremely busy in the offices.

13340. As a matter of fact, is the ordinary average cultivator able to obtain access to a British authority in his district?—It is hard sometimes.

13341. Do the villagers take any actual interest themselves in the village schools?—They have not come to that point yet in the villages; they do not interest themselves much in education; it is very hard to found schools in the villages because the parents will not send their children.

13342. Then it would not be of much use trying to interest the villagers themselves in the management of a village school?—I do not think so.

13343. You understand the European ideal, as well as we do; the wish is to govern with the assistance of the people; suppose we wished to introduce that ideal into Burma, could you make any suggestions as to how we should begin or where we should begin?—In the beginning, I think, there should not be administrative power given to these Councils. They should be advisory only at first. Advisory Councils can be tried.

13344. Of what nature?—The Executive Officer would be more able to select the proper people than the people themselves.

13345. Would you have a Council for each township, or a Council for each district, or would you take a village?—It would be very hard in villages

to make any Council, but in the district of course it would be easier.

13346. (Mr. Dutt.) If the people have the right to go to the *myook* against a decision of the headman, would that not lessen the authority of the headman?—It is for the redress of injustice.

13347. Is injustice very often done in the villages by the headman?—Yes, I have seen it sometimes.

13348. And the people would like to appeal but they have no appeal?—If they want to appeal it is very hard; the headman can fine up to Rs. 5; if they want to appeal they have to go first to the *myook*; they must pay the stamps and also the cost of the petition; the *myook* has to send it in to the Sub-Divisional Officer, and the Sub-Divisional Officer sends it to the Deputy Commissioner; it costs time and money. There should be an appeal at least to the Sub-Divisional Officer; you might have some young *myook* who has not much experience.

13349. Generally speaking, are the *myooks* as a class satisfactory?—I do not think so.

13350. Have they got sufficient educational qualifications?—Some have, but in many cases there could be improvement on that point also.

13351. Are not the boys generally in Upper Burma trained in the schools attached to the monasteries?—Yes, the primary vernacular schools.

13352. Do all the boys go through that primary vernacular education?—No; in many monasteries, even now, you have not a Government examination; they study Burmese according to the old system, one book after the other; they have a certain number of books to go through.

13353. Do all the boys receive some primary education according to the old system?—Almost always. They only learn a little of reading, writing, and arithmetic. Then some of them take to the Government system, not all.

13354. Is there a *poongyi* school in every village?—Yes.

13355. Do the people feel the household tax very heavy?—Sometimes they do.

13356. Has not the household tax been considerably reduced?—Yes, since the time of the Burmese Kings.

13357. (Mr. Hichens.) Is not the household tax that has been alluded to distributed by the villagers themselves?—Yes.

13358. On the whole do they make that distribution well?—Generally I think they do it well, but in some cases, of course, they do not.

13359. And the people themselves understand that method and like it?—Yes, it depends. In villages the headman has the power of assessment; then if he has some grudge against anybody he can let it be felt.

13360. (Mr. Meyer.) Are these *poongyi-kyauing* schools good elementary schools on the whole?—They are without system.

13361. But they do teach the boys?—They do teach the boys, and the boys, when they are there for a certain length of time, know Burmese.

13362. Would it have been better for the British Government to have recognised those schools and given them grants-in-aid, instead of starting other schools of their own?—You must introduce some system of teaching, and be able to test afterwards the instruction received in those schools. I do not think you would give grants-in-aid to the monastic schools without seeing the result of the teaching there. I should introduce some intermediate system.

13363. You think that the monks would not accept inspection?—They have accepted it in some monasteries.

13364. Does your mission get free grants of land from Government?—Now and then, when we apply for it.

13365. Small pieces of land, or considerable grants?—Sufficient for the proposal, which may be for building a school, or a church or for charitable proposals—for workhouses, say.

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13366. (Sir Steyning Edgerley.) Suppose a headman makes an unjust decision, would it be possible to arrange for an appeal in the village itself—to collect together two or three of the elders and have the case re-heard by them on complaint by the man punished?—In some of the big villages it would be possible; in the small villages it would be different, because there would be more difficulty in finding people who understand enough, or have sufficient independence.

13367. Can anything be done to improve and develop these *poongyi* schools?—Yes, by showing them the advantage of the Government grant. If the advantage of Government help is shown to the *poongyis* and the monasteries, they can be induced to join the Government system. I do not see any other way.

13368. Have you anything else you would like to add?—I think the Local Government should obtain greater independence from the Government of India, because the conditions in Burma are quite different from the conditions in India. I do not think the people will use the benefit of education against the Government as they have done in India; moreover, there does not seem to be sufficient cohesiveness for any open revolt in Burma. The denominational schools should be treated as much as possible on the same footing as the Government schools, and receive the same help, or at least greater help than they do now.

13369. What do you mean by denominational schools?—The mission schools. The teachers who have longest experience in teaching should be

MAUNG NYUN was called and examined (through an Interpreter).

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13375. (Chairman.) I understand you are a Municipal Commissioner?—Yes, for six years I have been a permanent resident of Mandalay.

13376. Are the relations of the municipality with the Government satisfactory?—Yes.

13377. Ought the municipality to have more power than it has got to deal with the business of the town?—I think it has sufficient now; there would not be much benefit by having more powers; there is plenty of time for more power.

13378. Are all the orders given by the President of the municipality?—By the committee. The President issues orders only as to matters vested in him. Sometimes the proposals come from him, and sometimes from the committee, and it goes by the majority.

13379. Are you quite satisfied with the government of the town here?—There are some things that I am not satisfied about. In Burma, in the Subordinate Service, each man has to do three duties, revenue, criminal, and civil, and they cannot perform each duty satisfactorily; revenues cannot be collected in time because they have to attend to other duties; however clever a man may be he cannot perform all the three duties.

13380. What do you suggest as a remedy?—By giving these three duties to a single man, not only the Government, but the people suffer, because one man cannot go all about and see if crops fail and so on; many people have their petitions rejected because they are not in time, and their lands are not inspected at the proper time. I therefore suggest that an additional officer should be appointed.

13381. You suggest the appointment of a separate officer for revenue matters?—Yes, it would be for the benefit of both the people and the Government.

13382. Is there any other suggestion you have to make?—Only this; it is not yet time to separate Burma from India, but with regard to Government I think that the Lieutenant-Governor of Burma should have more power than he has at present. British rule is not hard on the people, but those who administer it are wanting in capability. As in the Police Department, some detective or something of that kind might be placed to check the work of the subordinate officers who administer the law.

admitted to be qualified, when the manager of the school certifies as to their work. The Government examinations should be the principal test as to the tone and the teaching in the school, without harassing interference.

13370. What do you allude to by "harassing interference"?—In the internal management of the school, for a special book or a special way of teaching; sometimes it has happened—I do not make any special inference one way or the other—but it has happened that it has been very harassing.

13371. The inspector has insisted on changing your system to something he thinks better?—Yes; the examinations should test effectiveness, without so much interference in the private management of the school.

13372. Is there any other point?—There should not be so many changes in the curriculum of studies; every year we have changes in the programme.

13373. Is there anything else?—When I say that the headman of the village should not have more power, this should not apply to the arbitration system, which I have seen working with complete success in different cases. I mean arbitration with the consent of the two parties.

13374. How does the arbitration scheme which you have seen work?—The two parties consent to have one man, or two men, or a certain number of men, to settle the dispute.

(The witness withdrew.)

13383. Are you talking of the Burmese or the European officials?—The young officials, both European and Burmese.

13384. You think they want to be more capable men?—Yes. Then, the Secretary of State looks to the welfare of both the Government and the people, but the subordinate Revenue Officers do not assist him properly; they only look to the increase of revenue, so that they may get good names.

13385. Do you think the subordinate officers are in any way corrupt?—Some of them.

13386. Can you give a reason for that?—The Burmese as a rule are afraid of Government Officers, so in any case of bribery or anything of that kind they are afraid to come and give evidence, and without evidence no accusation could be established. Therefore, there should be a kind of detective employed. I am not an interested person in the matter, but I received a notice issued in the Katha district declaring all the ancestral land State land. Many people suffered a great loss in mortgages and ownership also.

13387. When was the notice issued?—On the 1st March, 1907, that was the last notice. In the whole of the Katha district there is no ancestral land now; mortgages, accepted 5 or 6 years before the declaration was made, were lost altogether to the mortgagees.

13388. Whom did the ancestral land belong to?—To the people of the village.

13389. Is there any other point?—As to European officers learning Burmese, in 18 months they only learn a tolerable amount of the language, and they cannot hold communication with the Burmese people.

13390. When they have been here five or six years cannot they still converse with the people?—In large towns the Deputy Commissioners have dealings with the people, but in small towns some keep very much aloof from the people, and they do not come into contact with them.

13391. It is desirable that they should come into contact with the people?—Yes, it is necessary, because by mixing with the people and getting their advice a man is apt to make less error than if he acts alone. Then with regard to Advisory Councils,

if only one is to be appointed, the Council should be made Advisory.

13392. That would be possible?—It is not necessary to select; Government could make the appointment. Then with regard to assessment, it is necessary to appoint an assistant to the *thugyi*, but it is not necessary to give the *thugyi* more power. It would be necessary for the Government to select a special person as a *thugyi*. There are many clerks in the Government Offices in Burma. It is said that these appointments in the Secretariat are allotted, so many to Burmans, and so many to other nations; but as a matter of fact, when there are any applications and many applicants appear, the Burmans are looked down upon, while other men get the appointments. I suggest that 80 per cent. of the appointments should be given to Burmans. Other nations come to Burma for trade and for business, only to take away the money

from the country. I suggest that although they may not be prohibited altogether, such rules as are adopted in South Africa should be adopted here; I would limit the number of immigrants. Maung Nym.
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13393. (Mr. Hitchens.) What language is spoken at the municipal debates?—English and Burmese, both.

13394. Are the important speeches of the Chairman translated into Burmese?—Yes.

13395. (Mr. Dutt.) Have you lived any part of your life in villages?—I have only visited them; I have not lived there.

13396. (Sir Frederic Lely.) What is the chief tax levied in Mandalay?—The house-tax and land-tax.

13397. Does that give satisfaction to the people?—They have no objection.

(The witness withdrew.)

Mr. H. N. HIRJEE was called and examined.

13398. (Chairman.) What are you?—A Parsi, resident in Mandalay. I am a lawyer and advocate.

13399. What is it you wish to tell us?—The Executive Officers have not the time to be in touch with the people, and the officials do not in any way evoke the sympathies of the people so as to obtain at first hand the information that they want.

13400. How is that manifested?—They are not in touch with the people at all. The source from which they get information is the subordinate officers, and the subordinate officers in Burma, generally, are persons who have got interests or prejudices in the matters into which they enquire; therefore I do not think the superior officers get the correct opinion of the people or gauge the feelings of the people as probably they intend to do.

13401. Are most of the subordinate officers Burmans or Indians?—Mostly Burmans.

13402. Do the subordinate officers mix with the people?—Even if they are in touch with the people, although they may know the opinions of the people, yet they are not courageous enough to pass them on to their superiors without varnishing them.

13403. What remedy would you suggest?—The officials ought to have greater opportunity to move about among the people and to know them. Now they are pressed down with a load of correspondence and work, and it is very seldom that persons who are in charge of important districts are able to go out and form the acquaintance of the people.

13404. How long do the District Officers tour in the course of the year?—So far as Mandalay is concerned, I do not think the tours extend for more than a week.

13405. Do you know any others?—I know most of the districts in Upper Burma. In small districts where they have very little work, of course, Deputy Commissioners are able to move among the people more than they can in Mandalay. Another matter is this: I think that they ought to be relieved from the civil and judicial work that they have to do; that would give them better opportunities to move about than they have at present. Then as to Advisory Boards, the people are not sufficiently educated to give advice on matters if they were referred to them; the principle is good, but I do not think you will get the materials from whom disinterested advice would be obtained.

13406. Why not?—Because with Burmans, as a rule, unless you have got sympathy with them, it is not likely that they will give the real feelings of the people or their own personal feelings in the matter, but it will always be varnished with some gloss, so as to suit the requirements of the officials.

13407. Do you say that the officials have no sympathy?—If the people believed that the officials were sympathetic, they would openly come forward and frankly express their feelings; it would be another matter; but I do not think that with the

present state of education in Burma, the Burmans will do that. Mr.
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13408. Is it that they are afraid of the District Officers, or afraid of their own fellows?—It is not that they are afraid of their own fellows; they seem to be under the impression that if the District Officer intends that a certain measure should be carried, they should join with him rather than oppose him.

13409. What opportunities have you of knowing the country?—I have been 32 years in Burma, in Mandalay 20 years, and I know the people intimately; I know their language.

13410. You think they would speak more openly to you than they would to the District Officer?—They would.

13411. Have you any other suggestion to make to us?—The District Officers should be less oppressed with work and instead of keeping aloof from the people, as they generally do in Burma, they should try to have better intercourse with them, and it is possible then that they might be in a position to judge of the feelings of the people. At the present moment with the exception of a very few District Officers, they do not actually know the state of affairs in their districts except through their subordinate officials, and these latter are very much interested in conveying false impressions to their superiors.

13412. Why should that be so?—Under the belief that, by doing so, and supporting any measures which have been suggested by a higher official, they will be courting his favours; the Burmans, as a rule, are flatterers.

13413. Would not the District Officer know whether the people were flattering him?—That is so, if he got in touch with the people. As a rule, the District Officers do not get in touch with the people; there are a very few exceptions of persons who are bold enough to speak out their mind.

13414. Is that want of touch decreasing or increasing?—I am afraid it is increasing, because the District Officers do not mix so freely with the people as they used to do in the olden times.

13415. On account of too much work or on account of other attractions?—Besides too much work, there is the aloofness between the officials and the private classes.

13416. (Mr. Meyer.) Do District Officers not go on tour sometimes?—Occasionally they do.

13417. And when they go on tour do they not go to the villages and talk to the people?—They talk more with the subordinate officials.

13418. Have you been in a village when the District Officer has been on tour?—I have often been to townships and villages at the same time.

13419. And you have seen him keep aloof from the people and speak only to his *myooks*?—Not keep aloof; they are almost always surrounded by their own officials, and not in touch with the people.

Mr. H. N. Hirjee. 13420. Is not a *myook* occasionally punished?—He is, but very seldom.

17 Dec., 1907. 13421. Does that show that the District Officer is entirely in the hands of his *myooks*?—No; it does not. When the *myooks* get punished, it is only in glaring cases; in 99 cases out of a hundred they do not get punished at all.

13422. You desire the District Officer to be relieved from civil and judicial work. That has been done, I understand, in Lower Burma?—It is being done in Lower Burma.

13423. Would you carry that to the magisterial work at all?—I would entirely relieve the Collectors of magisterial work also.

13424. Are you a member of the Mandalay municipality?—Yes.

13425. Have you sufficient powers there?—I think so.

13426. Is the work transacted by committees, or by the Council as a whole?—There are some Standing Committees on matters of finance and in connection with sanitary matters and otherwise, but their recommendations are always placed before the Council, and approved or disapproved.

13427. Have you to send much up to Government for sanction, or can you do most of the things you want to do yourself?—There are certain limits by which we are bound down by the regulations, and over those limits it requires the sanction of Government.

13428. Who passes your budget?—The Local Government.

13429. Does the Commissioner have much to do with you?—He often calls us to order if we go beyond our powers or the rules framed for our guidance.

13430. Are the Burmese clerks inefficient?—They are efficient to a certain degree; they are efficient in light work, which does not require a great deal of intelligence.

13431. Could you trust a Burmese clerk to draft a letter from your instructions?—No.

13432. (Mr. Dutt.) How long have you been in Upper Burma?—Twenty years. I came here just after the annexation.

13433. Have you to constantly visit villages?—Yes, I have got lands in several villages.

13434. Is the village administration under the headman on the whole satisfactory?—I think it is only a nominal administration by the village headman; I do not think he has got that tremendous influence that Government thinks he has.

13435. The headman has some criminal powers?—Very light criminal powers in very petty cases; in some cases he has civil powers.

13436. In that way has he influence over his fellow villagers?—I do not think I can say that they have much influence over the people in the villages; there may be fear of the village headman.

13437. Are they not generally elected by the people themselves?—Very seldom; in the matter of these elections, sides are generally taken by the villagers.

13438. Is that frequent?—It is always the case; sometimes you have men who are not desirable at all.

13439. Generally has the man a sort of hereditary claim as a headman, and the villagers elect him in consideration of his hereditary claim if there is no objection against him?—The hereditary claim is considered so far as Upper Burma is concerned, as giving a right to the office, and, knowing that, villagers generally support the person with the hereditary claim.

13440. Have you any suggestions to make to improve the class of headman?—Unless you can get men of position and standing to become village headmen, it would be very difficult for me to suggest any way of getting a better class of men.

13441. Is not the best man available generally elected?—No, that is not my experience.

13442. What other system of selection would you suggest to get better men?—I would suggest that the voters should have a certain qualification in virtue of having land or having certain means up to a certain limit, and on their election the appointment should stand. If you have the whole village to elect, you find a lot of paupers and bad characters in the village take part in the election.

13443. If a number of leading men were elected or appointed to give advice to the District Officer in important matters, would that bring him into closer touch with the people?—It would, certainly. Many District Officers do consult the leaders of the different communities, and very often they are guided by them.

13444. Therefore, if an Advisory Board was created on that method, might that help to bring the District Officer into a little closer touch with the opinions of the people?—I doubt it.

13445. You would rather let the District Officer consult such men as he himself selects on a particular occasion?—Such men as he himself selects by his own experience or the opinion of his predecessor. I would not have a man nominated, or made public, as a person who is adviser to the District Officer, because the people are not sufficiently educated to keep themselves away from any temptation.

13446. You think there are men whom the District Officer could send for and consult with advantage?—Yes.

13447. (Sir Frederic Lely.) Is your native language Gujerati?—Yes.

13448. Have you made a study of Burmese and can you talk it quite freely?—I can talk it and read it, and write it.

13449. Is there any discussion at the municipal meetings?—Yes.

13450. The Municipal Councillors have their own opinions and express them?—Yes.

13451. Do you see any objection to making a portion of them elective?—At present a portion of them are elective, so far as Mandalay is concerned.

13452. You do not consider that any change is advisable in the constitution or the management of the municipality in a place such as Mandalay?—I do not think the system of election brings in the best class of men. I would not advance further in that direction.

13453. Have you any suggestion to make for any change which would be desirable in municipal government?—If I suggested any change it would be to go back to the old system, that is the system of nomination. In elections very often people are guided in the results by the persons who secure their sympathy, and you do not often get very respectable men to go round amongst the lower classes and enlist their sympathy; so that very frequently you find that men who have no position are elected in preference to men who have a certain standing in society. That prevents many men of position from coming forward for nomination.

13454. Would you like to see the Chairman elected?—I do not think the members are sufficiently advanced to have a Chairman elected from themselves.

13455. As a matter of fact, can a raiyat or an ordinary cultivator of any sort make fairly sure of access to a European Officer?—No; he would not dare to do it. There is always a fear of the Government Officer among the raiyats and the villagers.

13456. Is that not rather a vague feeling?—It may be a vague feeling, but that is the feeling. Probably you would be right if you said that it was in consequence of the way in which they were treated in Burmese times.

13457. And in consequence of their ignorance of the personality of the officers?—Not the personality of the officers; they seem to impute a very high position to an officer, and they dare not go before him for fear that they may be hurting his feelings.

13458. They really know nothing of him?—They know nothing of him.

(The witness withdrew.)

HLE THIN AT WIN WUN was called and examined (through an Interpreter).

13459. (Chairman.) What is your occupation?—I have no occupation at present. I am an ex-Minister to the Burmese King Theebaw. I live in Mandalay.

13460. Do you know the country outside Mandalay as well as Mandalay itself?—Tolerably well.

13461. In the times before the occupation was it easier for the villagers to get at the officials than it is now?—The same as under the British rule.

13462. The last witness told us that it is very difficult for the peasants to get at the British Officers; is that a new thing, or an old thing?—It is not particularly difficult at present.

13463. Is it easier than it was?—On occasions they could go to any Court in Burmese times as they can at present. There is no change.

13464. Would it be possible for the officials to know more about the people than they do at present?—It would be much better if they would.

13465. How do you suggest that they could do that?—Instead of a person having to appear personally to make an application in any case, his written application might be accepted.

13466. Are the officials sufficiently helped by the headman of the village?—Some of the headmen fail in their duties. There are ignorant headmen, but they are very few.

13467. Are the *myooks* good officers?—I do not know them.

13468. (Mr. Meyer.) Do you know anything about our system of land revenue assessments?—I do not know much, only a little, what concerns myself.

13469. Which would you think better, to have a big *thathameda* and no special land revenue assessment, or to have a small *thathameda* and a land

revenue assessment as well?—I prefer the increase of the *thathameda* without a land tax.

13470. (Mr. Dutt.) Had the headman in a village more influence before than he has now, or has he still the same influence?—He has not so much as before, because he has to go specifically according to law.

13471. Is the proper man generally elected as headman?—It goes by hereditary claim, and when there is no hereditary claimant the headman is elected by the votes of the villagers.

13472. But generally are the men elected fit for the post?—Yes, as far as I know.

13473. And do they on the whole do useful work in keeping order in the village and settling disputes?—Now they do not settle any disputes; they have no power; disputes all go to the Courts, but they look after the peace of the village.

13474. You say you would prefer a big *thathameda* to a small one with a separate land revenue assessment; why?—Because in the *thathameda* the land revenue will also be included.

13475. You would like to pay the whole as *thathameda*?—Ten per cent. of the total annual income including the income from land should go as *thathameda*.

13476. Have you to pay more now?—Some have to pay more, some less; it is not equal.

13477. (Chairman.) Was there any right of appeal in Burmese times?—Appeals might be made to the High Court.

13478. Appeals on revenue questions?—Yes, and if the High Court refused to take notice a man could go to the King.

(The witness withdrew.)

MAUNG KAN BAW was called and examined.

13479. (Chairman.) You are an advocate of Mandalay?—Yes. I have been seventeen years in Mandalay town. I belong to Lower Burma.

I would give Local Governments the power of borrowing, and would propose that they be permitted to pledge the revenue from certain sources to liquidate the sum so borrowed.

In Burma the Chief Officer should be a Governor or at least a Lieutenant-Governor of the 1st class with all the necessary powers inherent to that office.

I think the influence of the departments of Government of India is towards uniformity, and that no measures of reform are necessary. The Imperial Secretariat does consider matters from a purely departmental standpoint. A single example will show this, i.e., when Mr. Smeaton was in favour of the abolition of opium trade in Rangoon, the Imperial Secretariat did not listen to it. It looked at it from a revenue point of view, thinking it would reduce the revenue considerably. Reforms are undoubtedly due to the joint influence of both the provincial Government and the Government of India; it would be desirable to permit the provincial Government to develop their own administration on their own lines.

I would not curtail the right of appeal in either administrative or personal matters.

The tendency has been to decrease as much as possible the returns and information called for from Local Governments. It is not desirable to make any alteration in regard to the present arrangements for control of expenditure in division and districts. The position of the Commissioner is quite sufficiently strong and adequate weight is given to his views.

Executive Officers have sufficient opportunities for personal contact with the people, but these are not fully availed of, the tendency being to treat the people generally as a conquered race. The staff of officers in a district is considerably undermanned, and in consequence officers are considerably overworked; a larger staff would improve the conditions

and permit more attention being given to the public interest than at present. The grant of larger powers to Commissioners, Collectors and other local authorities must naturally involve greater care in the selection of these officers, less regard being had to seniority. Transfers are unnecessarily frequent. This would be obviated by increasing the number of officers appointed to districts. In my opinion, these officers should have a larger power in regard to expenditure, etc., than at present.

13480. You do not wish to curtail appeals either to the Government of India or to the Local Government. Do you yourself have to conduct many of these appeal cases?—Yes, a number of them in the Courts.

13481. If one appeal was allowed would that not be sufficient?—No, because the people of the country are never satisfied until their appeal has been finally decided by the highest authority.

13482. Was there any right of appeal in Upper Burma before the British took possession?—I do not know what was the arrangement during the Burmese time.

13483. You think that if there was a larger staff of officers, more time would be given to the popular interests than at present. In what direction?—We have one Headquarters Assistant in Mandalay town; he is over-worked with his numerous duties; he is Collector of Revenue and Stamps; also Collector of Income-tax; he is also Senior Magistrate, and he has to try all the criminal cases; he is over-worked, so that he does not get time to get about.

13484. What are the particular things to which, if he had more time, he could give more attention?—If he were relieved of the burden of these numerous works, he could come into contact more with the people of the town—he could go about amongst them. Now he cannot leave the Court, or he is done up when he leaves the Court.

Hle Thin At Win Wun.

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13485. Would you say the same thing as regards the Deputy Commissioner?—On account of the appointment of the Headquarters Assistant, the Deputy Commissioner has been a little relieved. He himself, however, has much to do, too; besides his position as Deputy Commissioner, he has to try cases as District Magistrate, and also has to act as President of the municipality.

13486. Is there much reluctance on the part of the District Officers to go about amongst the people?—No; but much of their time is occupied by their work. They have not much time to go out.

13487. Have they any wish to go?—Some District Officers do not wish it.

13488. Do you notice that particularly with regard to the headquarters officers?—Yes, amongst most of the younger and newly appointed officers.

13489. Do they wish to stay away from the people or mix with them?—The old officer liked to mingle with the people, not the younger officers.

13490. Is that very noticeable?—Well, it is so.

13491. Are you a member of the Municipal Council?—I was until last year.

13492. Are you satisfied with your share in the government of the town?—At the time I was there, yes.

13493. (Mr. Hichens.) You have some experience of both Upper and Lower Burma?—Yes.

13494. You know that the two systems of government differ to some extent: would it be a good thing to bring them into uniformity?—Undoubtedly.

13495. For example, should there be one Court of Appeal for the whole of Burma?—One thing I want to explain is this: we have to be specially enrolled as advocates; why should we be shut up in Upper Burma, and not allowed to practise in Lower Burma, when the rules of the Courts in Upper Burma allow advocates from Lower Burma to practise in Upper Burma. Why should there be two opposing rules? The Chief Court has one rule and the Judicial Commissioner in Upper Burma has another rule; the Judicial Commissioner of Upper Burma allows those who practise in Lower Burma to come and practise in Upper Burma, whereas in Lower Burma we, from Upper Burma, are not allowed. I do not see why such rules should be enforced against professional people.

13496. Would you like to see one Court of Appeal, say, at Rangoon?—It would be very good, but the distance is too great; you could form one Court and the Appellate Judge could travel about; that would be another thing altogether. If appeals had to go down to Rangoon it would be a great distance.

13497. (Mr. Dutt.) Would it be for the advantage of the people if the Judicial Court in Upper Burma was made subordinate to the Chief Court at Rangoon instead of being independent?—Independence is much better for the people of the Upper Province.

13498. Would it not benefit the people if it was made subordinate?—No, not at all.

13499. At present there are two sets of decisions? Does that cause any inconvenience?—No.

13500. You say that in your opinion District Boards are inadvisable; do you say that with regard to Upper Burma or Lower Burma?—Upper Burma.

13501. Should a District Board be formed in Lower Burma where there is a District Cess?—Even if a District Board is formed in Lower Burma the Deputy Commissioner will not listen much to those who are appointed.

13502. Would it bring the leading people a little more in touch with the administration, if they were invited to attend discussions?—Undoubtedly.

13503. And in that way it might have a beneficial effect?—Undoubtedly.

13504. Do you think therefore that the experiment ought to be tried in Lower Burma?—I think so.

13505. Do you recommend that larger powers should be given to *thugyis*?—Some of the *thugyis* in Upper Burma have been entrusted with certain powers to try petty cases in their circles; others are not so empowered; they can fine the villagers, they can instruct the villagers to do such and such a thing, and when the villagers disobey, they can fine them. If any civil matters arise in the village, the *thugyi* has power to try petty cases. I think every *thugyi* should be so empowered.

13506. Would you recommend that the headman should be associated with a few other villagers, so as to form a sort of village council?—It is impossible, because the villages are too far away from each other.

13507. You would not recommend the same sort of council to be formed, either in townships or at the headquarters of districts for the Collector or the township officer to consult in certain matters?—No, I think the time has not yet come for that.

13508. (Sir Frederic Lely.) Is your chief contact with the people by means of your clients?—Not only that, I see people as I am moving about in society.

13509. Are you a land owner and in that capacity to some extent in contact with village life?—Yes.

13510. In your intercourse with the people, more especially with your clients, do you find that they are under false impressions or false beliefs with respect to the policy of Government, or the character of its officers?—None of my clients have spoken to me about the characters of officers.

13511. You think that there is not quite sufficient sympathy between Government officers and the people?—There is not much. I have had some people bring to my notice that they have been very badly treated by the Executive Officers in the district.

13512. What do you mean by the "Executive Officers"?—Myooks and Sub-Divisional Officers and police officers.

13513. And have they applied to the higher authorities?—Yes. The appeals were sometimes upheld and sometimes dismissed.

13514. Then they were dismissed because the appellant's case was not made out?—Yes.

13515. You formed your opinions chiefly from statements made to you by disputing litigants?—Yes.

13516. (Sir Steyning Edgerley.) With regard to the abolition of the opium trade in Rangoon, were all the reasons given by the Government of India for differing from the local point of view ever published?—I have read in the Rangoon Gazette or the Rangoon Times that Mr. Smeaton was in favour of the abolition of the opium trade.

13517. You really have no authoritative knowledge of what the reasons of the Government of India were?—No.

13518. You simply infer that they looked at it from a revenue standpoint because they did not accept the proposal?—That is the reason.

13519. There may have been other reasons?—I gathered from what I read that the idea was because of the amount of revenue it would involve.

13520. As to the power of appeal, is that the same in Lower and Upper Burma?—I think so.

13521. Do you know section 8 of the Upper Burma Act? Does that limit the right of appeal a good deal?—Yes, it is limited, more so than in Lower Burma.

13522. Have you hear of any harm coming from that limitation?—As far as my recollection goes, no.

13523. Would it do Lower Burma very much harm if appeals were limited in the same way as in Upper Burma?—Upper Burma is different from Lower Burma.

13524. (Mr. Meyer.) You say, "The Chief Officer of the province should be a Governor, or at least a Lieutenant-Governor of the first class"; what do you mean by that; is he not a Lieutenant-Governor now?—We have a Lieutenant-Governor now, but you would have more extended power if you had a Lieutenant-Governor of the first class appointed to the province of Burma.

13525. Do you think there are two classes of Lieutenant-Governors, a first grade and a second grade?—That is what I think. On referring to the Civil Lists I found that the Bengal Lieutenant-Governor is drawing more than our Lieutenant-Governor is here. However, I withdraw the "Lieutenant-Governor" and say "Governor."

13526. With regard to what you have said as to the opium traffic, are there not a good many Indians and Chinese in Rangoon who are fond of opium?—Undoubtedly.

13527. And are there not a great many Burmans, who unfortunately have taken to opium?—There are too many now from the respectable families; most of the young boys have been ruined.

13528. When the Government of India refused to suppress the opium trade in Rangoon altogether, is it not possible that it would have been a great hardship to these people to deprive them of opium altogether?—Well, they could be cured.

13529. You spoke against the curtailment of appeals. Are you aware that in the Civil Procedure Code there is no second appeal on questions of fact? Might not that be applied in administrative matters?—In administrative matters when a party is aggrieved, as far as his personal affairs are concerned, I do not think the right of appeal should be curtailed.

Mr. D. H. R. TWOMEY, I.C.S., was called and examined.

13540. (Chairman.) You are the Commissioner of the Mandalay division?—Yes.

I would not delegate further duties to Deputy Commissioners who have their hands full already. In my experience the Local Government is extremely loth to interfere with orders of Commissioners, and Commissioners are not less reluctant to interfere with orders passed by Deputy Commissioners. I think it is undesirable to restrict the power of review by Commissioners and the Local Government, as I regard it as a necessary safeguard against hasty and ill-considered action.

The chief obstacle to intercourse between the Executive Officers and the people is the constantly increasing volume of routine correspondence, reports, and returns by which Deputy Commissioners are tied to their offices and prevented from devoting a proper share of their time to mixing with the people. District Officers on the whole are less in touch with the people, and less accessible to them, than formerly. The change is more noticeable in the heavier and more important districts. The remedies I would suggest are as follows:—

- (a) The appointment for each district of a headquarters Assistant who would relieve the Deputy Commissioner of most of the routine work, and would in fact "run" his office for him, but the Deputy Commissioner's responsibility should be fully maintained. This officer need not always be an Assistant Commissioner. Assistant Commissioners would be necessary in the heavier districts of Lower Burma, but in less important districts Extra Assistant Commissioners or even senior myooks with English qualifications would answer the purpose. In many districts the headquarters Assistant could take charge of the treasury as well.
- (b) An improvement of the ministerial class by better training and better pay. At present the clerical staff is worse in Burma than in any other province, and the head of every office has to waste much time on work which in other provinces is capably performed by clerks. I think that an examination should be instituted for English-writing clerks.

13530. Are you speaking of a Government officer or of a raiyat, or both?—Both.

13531. Is there not a highly paid Secretary in the municipality?—Yes.

13532. Is it possible, instead of having that Secretary, to have a full-time Chairman?—If you appoint a separate President, if he is a private gentleman, it will be all right if he can give all his time to the welfare of the municipality.

13533. The Deputy Commissioner, you say, is overworked; would it be possible to relieve him of the Chairmanship of the municipality?—Undoubtedly.

13534. A witness told us that there were a great many mistakes in the stamp duties here; is that your experience as an advocate?—My experience is that if people apply in time they get the money back. A good many mistakes are made.

13535. Are there many appeals against the *thugyis'* decisions in village cases?—Yes.

13536. Are you in favour of allowing these appeals?—I think so.

13537. You do not think that that will lessen the authority of the headman?—No not in the least.

13538. To whom would you allow the appeals?—The present appeal lies to the township officer. I would have it to the myook.

13539. And in civil matters, suppose there were separate Courts, would you leave it to a separate Court?—If we had separate Courts it would have to go up to the District Court.

(The witness withdrew.)

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I do not advocate a general increase of pay. But each divisional and district office should have a few better paid appointments to be filled by men selected in the manner suggested above. Executive Officers, as a rule, speak Burmese with sufficient fluency.

An increase in the administrative staff is required to relieve Deputy Commissioners as indicated above. Large increases are also required in the Forest Department and Public Works Department. The number of superior officers, specially in the Forest Department, is at present altogether insufficient for the purpose of controlling the subordinate staff, and the subordinates have a wide field for petty extortion and oppression with small risk of detection. No reductions in the area of district or other charges are necessary in this division.

Less regard should be paid to seniority in promoting Assistant Commissioners to district charges. Commissioners are appointed by selection from senior Deputy Commissioners, and it seems desirable to apply the same rule in appointing Assistant Commissioners to be Deputy Commissioners. The Deputy Commissioner is the most important link in the chain of administration, and thorough efficiency is in my opinion more important, and the effects of slackness and incapacity are more far-reaching, in the case of the Deputy Commissioner than of any other authority. At present I should hesitate to enlarge the powers of Deputy Commissioners as a class or to relieve them from control to any great extent, owing to the marked inequality of individual officers. Moreover, while appreciating the fixity of tenure which is an ordinary condition of Government Service, Government is perhaps too lenient and long-suffering in dealing with officers whose inefficiency is clearly established. Private business firms do not tolerate perversity and incompetence in their employees, and it is not easy to understand why Government should be less exacting. I do not think that transfers are unnecessarily frequent.

Institutions such as Advisory or Administrative Councils are quite foreign to the ideas of the people and it would be useless to introduce them. Commissioners and District Officers can always ascertain local opinion without the intervention of fixed Councils. All that is necessary is to relieve officers of the mass of routine office work and give them

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time to move about their charges and talk freely with the people. Burma is already ahead of most of the Indian provinces in its system of village administration. The village headmen have substantial powers for the disposal of petty criminal and civil cases and in police and sanitary matters. They are also the revenue collectors of their charges. I think they have all the powers that can usefully be exercised by them.

13541. You have served as Deputy Commissioner in nine different districts?—My services were a good deal in request in the Secretariat; I was several times brought back from districts to serve in the Secretariat and then sent back to a different district; in those days transfers were much more frequent than they are now.

13542. Was that on the whole to the disadvantage of yourself and the district?—Yes, I certainly fancy so.

13543. You say that full powers of remission might be given to Commissioners in the case of land revenue and fishery rents?—Yes. The full powers that are now exercised by the Financial Commissioner might be delegated.

13544. If the limit of remission is different in land and fishery revenue, under the present regulations, you would assimilate those powers of remission?—Yes.

13545. Suppose it was possible to relieve the Deputy Commissioners of some of their duties, are they, as a rule, men of such capacity as to be entitled to the delegation of further power?—I think it would be unsafe to delegate any further powers unless the Deputy Commissioners were selected with greater regard for their individual qualifications; the standard is not sufficiently high.

13546. Is that because the power of selection is not used?—Yes, I think seniority is too much the governing factor in appointing Deputy Commissioners.

13547. And you would insist, for the advantage of the province, upon the power of selection being used to the same extent as in the case of Commissioners?—Yes.

13548. Suppose a man is not to be promoted to Deputy Commissioner, would you retain him at his present post or would you place him elsewhere?—I think he might be retained as an Assistant Commissioner.

13549. You say that the Local Government has taken action within the present year and delegations have been made to Commissioners and Heads of Departments. In what direction has that action been?—Chiefly powers have been given to sanction expenditure under the Civil Service Regulations.

13550. Might they easily take some further action?—Not very much; they have delegated almost as much as they could be expected to.

13551. What service had you got before you were promised to be a Commissioner?—Twenty years.

13552. A man with 20 years' service ought to have sufficient knowledge of the country and sufficient responsibility to accept a good deal of power?—Yes.

13553. You think that on the whole your decisions are not interfered with by the Local Government? Is your opinion sufficiently consulted before the provincial Government issues orders?—It is always consulted before any important action is taken. The Government is very loth to take action without consulting the Commissioners.

13554. And equally loth not to interfere with their decisions?—Yes.

13555. All you want is some further delegation of power?—Yes; it is difficult to specify the powers exactly off-hand.

13556. To what is the constantly increasing volume of routine correspondence due?—To the multiplicity of various departments at the head of affairs—the Excise Commissioners and Sanitary Commissioners and Settlement Commissioners and various authorities that did not exist before—the increasing complexity of the system of Government.

13557. It is due to the fact that sometimes your clerks will insist on writing letters in your name when you yourself have suggested a brief handing over of files of correspondence to your Deputy Commissioner or your District Superintendent of Police?—No, no letters are written without my authority.

13558. It has been suggested to me that sometimes a Commissioner says, "Send these cases across to so-and-so," and thereupon the clerk writes a long official letter?—I do my best to check that.

13559. But there is that tendency?—Perhaps that is so.

13560. The clerks perhaps deliberately do it?—I think it is perhaps more from stupidity than anything else.

13561. Have you taken steps to check that tendency?—Yes; we try to send the papers in original as far as possible, so as to avoid copying; of course there is always a risk that papers may get mislaid, and then there are no copies to refer to.

13562. If there was some delegation of power to Deputy Commissioners, the Commissioners would be released from being tied to the office in the way of which you complain?—Yes, if the Commissioners were at the same time relieved of routine work.

13563. Would not that of itself relieve them of some routine work? If a subordinate officer has to write to you, and you have to write to your subordinate officer, there may be three unnecessary letters written?—Undoubtedly; it would certainly decrease the work if further powers were delegated to Deputy Commissioners. The main point is whether the Deputy Commissioners are fit to exercise them.

13564. Would this appointment of an extra headquarters Assistant be really any relief?—I think it would; you would have a general supervision, instead of attending to the actual detail drudgery yourself.

13565. You do not think you would have to supervise his work over again?—I do not think so; he would be a better trained man than an ordinary clerk.

13566. Owing to the badness of your clerical staff have you to refer letters backwards and forwards for explanations as to what a particular letter really means?—No, it is not so bad as that. Most of the letters have to be drafted by one's self; it is very seldom you have in Burma a clerk capable of putting up a decent draft; routine letters in India can be drafted by clerks and then just signed by the officer concerned.

13567. And the remedy is to employ a better class of clerks?—To improve the class of clerks.

13568. One witness told us that he wanted to see 80 per cent. of the clerkships reserved for Burmans, as against men of any other nationality; is that an excessive proportion?—I do not see any advantage in an arbitrary rule of that kind.

13569. Could you get, without serious loss of efficiency, so high a proportion of clerks as 80 per cent. of Burmans?—As a matter of fact I think it is 80 per cent. because we cannot get others, but they are by no means efficient.

13570. You are not in favour of increasing the powers of municipalities as such?—No. My experience has not led me to recommend that at all.

13571. Nor do you suggest the creation of District Boards as in other parts of India?—No; I do not think Burmans take sufficient interest in these matters.

13572. Would it be worth while to make an experiment?—I think the experiment was made once, and it was found that these institutions did not take root at all. There is a sort of a germ of that in the village already; the men of standing in the larger villages form a sort of committee which acts as a check on the village headman; they are called the *thamadis*, or elders; the headman generally consults them in any matter of importance. It is an informal sort of arrangement. If

these men were given the functions of an Advisory Council or given any definite status in that way, it would act as a very serious check on the *thugyi*; they would weaken his authority a great deal.

13573. It was suggested to us that not only might they weaken the authority of the headman, but that they themselves, because they had an official position, would be marked men in the village?—Exactly. Their value at present arises from the fact that they are entirely the nominees of the villagers themselves, and that they have not got any power or special recognition from Government.

13574. Would the same sort of reasoning apply to District Boards?—I think so, except that there is no germ of that sort in the case of the districts; the district is a purely British institution; the village is an indigenous institution.

13575. You suggest that there is both perversity and incompetence among the subordinate Imperial Officers?—Yes, I think so certainly; I had the Deputy Commissioners chiefly in mind. There have been several cases in the last 10 years of Deputy Commissioners who should have been dispensed with.

13576. (Sir Frederic Lely.) In the case of inefficient native subordinates, would you suggest a system of proportionate pensions in order to get rid of them?—Each case ought to be judged on its own merits. If the officer is good enough for a subordinate appointment, you can leave him in that appointment; if he is absolutely perverse, you should get rid of him by a proportionate pension. I am not sufficiently versed in financial matters to judge whether that would be economical, but I would suggest that if there is nothing in the financial rules against it, that would be a good way of dealing with such cases.

13577. If you had a system of that kind, would it not have a demoralizing effect on the native Service; a native, usually or often, is an old man at 40 or 45; would it not tend to make some of them rather wish to qualify for pensions?—Men of that sort are better got rid of.

13578. Would not the tendency be to introduce that feeling?—I do not; it is worth trying at any rate; you cannot judge as to what the effects would be.

13579. Is there any system in your division by which the District Officer sets apart a certain portion of every day for the reception of anyone who wishes to come and see him?—I see people who come to visit me in the mornings, before I go to my office. There is no fixed hour. I think some Deputy Commissioners have fixed times, but that is not so in my division.

13580. Would it not be a good thing to have, as part of your ordinary arrangements, a fixed time at which all people might come and see you, so that they might be sure of the open door?—Yes; but Burmans are very reticent; they will not come, if you fix a time like that; they would prefer to come at some other time; they do not want to be seen by other people.

13581. You do not think, perhaps, it would be of much practical good?—I do not think it would. Some Deputy Commissioners have notice boards stuck outside their compound saying that they are visible from 8 to 10 in the morning, and so on. I do not think it is of much effect; you do not see any more people there than in offices where the matter is left entirely open.

13582. You do not approve of the establishment of District Boards such as exist in India?—No. I doubt very much whether they would take root at all in Burma.

13583. What means would you suggest for ascertaining popular opinion, if it is thought advisable to secure popular help in the administration?—I think the Deputy Commissioner should call together the principal people of the town or village from time to time as he goes on tour and at headquarters, ascertaining their views on important matters as they arise. I am not in favour of formalising the village constitution.

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13584. You said that village government would be more or less paralyzed, if it was officialised. Might that not be obviated by great care on the part of the Government officers to make it clear that the village was left to itself to take its own course, provided always that the people desire self-government?—I do not see what additional advantage is gained by officializing village affairs.

13585. Only that you secure the advantage of popular opinion?—But we have that already. The village headman consults his elders before he takes any important action.

13586. You mean under the Village Act?—No; they are not recognized under the Village Act at all; I refer to the village *thamadis*, as they are called.

13587. But there are many branches of administration not included in the Village Act; for instance, if a village well has to be dug, the Government takes no part in that?—That is left entirely to the villagers themselves. That is just the sort of thing the village headman would consult his elders about. We have not touched that system at all, we have left it to itself altogether.

13588. At present is there no arrangement under which public funds are devoted to local Public Works of any sort; do you leave them entirely to the villagers?—The villagers have nothing to say to the expending of the District Fund; that is the only local fund there is.

13589. One of the obligations laid on the headman by the Village Act is the keeping up of communications; is he supplied with money to do that?—No; that is supposed to be done free; it is generally clearing the jungle; they do not have to make roads or bridges.

13590. Seeing that a more or less complete system of village government already exists do you not think that it would be well to go still further in that direction in the way of self-government?—I think it would be better not to interfere.

13591. (Mr. Dutt.) You say you think it undesirable to restrict the power of review by Commissioners and the Local Government. Do you mean that you would not restrict the right of appeal?—There are a great many matters in which an appeal does not lie, but in which the Local Government has powers of revision. Whatever the powers are, I would leave them alone.

13592. If you dispensed with the services of a Deputy Commissioner, would you recommend a proportionate pension?—It would be a good plan to rid the province of incompetent people by having a system of proportionate pensions.

13593. Would it be the only possible plan?—I do not know; in many cases it might be better to limit the power of subordinates; a man might be allowed to remain on for some time as an Assistant Commissioner, if he proved that he was incapable of running a district properly. In some cases he might be so perverse and incapable that you might think it best to get rid of him and give him a proportionate pension.

13594. Have you any suggestion to make to strengthen the influence of the Commissioners or to increase their responsibility and their authority?—No. I think the Commissioners have got a very fair day's work already. I would not increase their powers or their responsibility. I think they are fully occupied in looking after the Deputy Commissioners who are under them. In Upper Burma the Commissioners are also Sessions Judges; a considerable amount of time is taken up in judicial work. In Lower Burma, where they have no judicial work it might be different; there you might give additional responsibility to the Commissioner, but not in Upper Burma.

13595. In course of time in Upper Burma also might the Commissioners be relieved of judicial duties?—It will take time; for a great many years to come, the judicial work will not be sufficient to justify the appointment of separate Judicial Officers.

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13596. Has the Commissioner to make a tour for a certain specified period during each year?—No.

13597. What is the usual duration of his tour, in the year?—It varies with different divisions; I am absent from headquarters for 60 to 100 days in the year.

13598. So that you see a great deal of the interior, the villages and townships?—Not very much of the villages; we spend most of our time in visiting headquarter stations. Most of the work is at headquarters; we do occasionally tour in the interior too.

13599. Are you generally satisfied with the class of *myooks*?—They have improved greatly of late years, and they are improving year by year.

13600. Do you require any educational qualifications before appointing them as *myooks*?—There are two kinds of *myooks*; officers appointed after a competitive examination, and those appointed direct. The educational standard is high in the case of those appointed by competitive examination; they must have passed the First Arts examination of the University before they are admitted to the competitive examination at all. As to the others, no special standard is required, but they are men who have had from 5 to 10 years' service in Government employment in some other capacity, and they are generally picked out for their intelligence and general capacity; their educational qualifications are not very high as a rule.

13601. Which is the majority?—The majority are the non-competitive candidates.

13602. In the course of time would the majority be the competitive class?—The provincial Government is making changes now, which will cause the proportion of competitive candidates to increase; there are certain restrictions which prevented men from appearing at the competitive examinations, and they are now being reconsidered.

13603. In that way will the Service be improved?—The subordinate officers of the Executive Service are certainly improving from year to year.

13604. Have the village headmen, as a class, sufficient influence in their own villages and do they perform their duties satisfactorily?—In large villages—yes; but in small villages where the remuneration is small, and they are petty men, their interest is proportionately small. In proportion to their remuneration and to the size of the village their authority and influence is high, and they help the police, and Government officers generally to a very great extent. The village system is distinctly successful and flourishing in Burma.

13605. More so in Upper Burma than in Lower Burma?—Yes. It was allowed to fall into decrepitude in Lower Burma, but it has been maintained ever since the annexation up here. It was restored in fact in Lower Burma on the model of the Upper Burma village system by Sir Charles Crosthwaite.

13606. Are there any reasons to apprehend that the system will fall into disuse in Upper Burma also, unless you take some precautions now?—I think the Village Act will enable us to keep it and maintain it in a flourishing state. I cannot think of any other precautions.

13607. (Mr. Hitchens.) Might a Deputy Commissioner have any service between 10 and 25 years?—I acted as Deputy Commissioner myself after 3½ years' service; but that is unusual.

13608. But is it not the fact that after, say five years—at any rate somewhere between that and 20 years—a man gets so efficient that he can do work without being looked after?—It depends a great deal on the individual.

13609. But the men are carefully selected? I mean they are selected by one of the stiffest examinations that is known in England; they are selected in that sense?—No doubt they have very high educational qualifications, but that does not prevent them from making very serious mistakes as Deputy Commissioner occasionally.

13610. Would it not be the case that possibly one or two might turn out bad bargains; but that the rest would turn out very good ones and might be left to themselves?—Undoubtedly, the majority turn out good.

13611. So you would not have to look after all alike?—No; I should say in most cases you could leave the Deputy Commissioner to run his district by himself.

13612. Your policy would be to leave his district alone as much as possible?—Certainly; your attention is generally concentrated on one or two Deputy Commissioners, who are below the usual standard.

13613. So that really, when you said that you had to spend a great deal of your time in looking after the Deputy Commissioners, you mean only in looking after the one or two lame ducks?—Certainly—that exactly describes the situation.

13614. The only remedy would be to exercise a more rigid selection?—Yes, and let seniority have less weight in deciding the question of promotion from the ranks of Assistant Commissioners to the charge of districts.

13615. As far as the Commissioner himself goes, you do not think that he should have any substantial increase of power?—I am very loth to recommend an increase of powers, in Upper Burma at any rate, because we have the additional duties of Sessions Judges to carry out.

13616. You find in practice that you have quite as much influence and control as you require as Head of the division?—Certainly.

13617. Although it is the case that in regard to other departments you are mainly advisory rather than having executive powers?—We are entirely advisory.

13618. You think that that works well?—Yes. I think the Commissioner is always consulted on important matters, and that due weight is given to his opinion.

13619. If he is a good man, he gets his way; if he is not, he ought not to get his way; that is what it comes to?—Exactly. I think that that is satisfactory. I do not think that he would have time to interfere personally in the details of all departments.

13620. Is not the District Fund in Upper Burma normally very small in amount?—Yes, it is generally a lakh of rupees for a district.

13621. Is that sufficient to carry on the work that is assigned to the Fund?—The provincial funds contribute to the District Fund. In the case of the poorer Funds they give allotments every year.

13622. There is no particular figure fixed?—As much as can be spared; they have allotted Rs. 50,000 per annum to me to distribute among the poor District Funds; I allot that as I think it is required in the various districts.

13623. And that, with the fixed contribution collected from the locality, suffices?—They can spend more, of course. There are districts where the District Funds are poor, and it is the practice for the Government to be more liberal in spending funds there.

13624. But you would not advocate the imposition of a District Cess?—Not in Upper Burma.

13625. Would your reason be firstly, that it is not required, and secondly, that the country is too poor at the present time?—I have never thought of the desirability of imposing a District Cess in Upper Burma. I think the people are sufficiently taxed already; that is my impression; but such a tax might not be very oppressive after all.

13626. Would you give as another reason that Upper Burma is taxed more heavily than Lower Burma?—Yes, I would give that as a reason too I think. It is the case, certainly.

13627. Would you also think that local taxes for purely local purposes would be rather foreign to the instincts of the country?—No, I should not say that at all.

13628. You would be content to put it upon the other ground?—Upon the ground that taxation is

sufficiently high already in Upper Burma; the land would not bear another cess.

13629. You would say that there was no injustice in the Government making a larger contribution in respect of Upper Burma than in respect of Lower Burma?—A larger contribution from provincial revenues, yes, because Government draws a larger revenue from the district in proportion to the capacity of the two parts of the province.

13630. With regard to education, do you, as Commissioner, interest yourself largely in educational matters?—I am afraid I do not now.

13631. You feel that that is a matter that is rather for the experts of the Educational Department?—I take a general interest in education, of course, but I have not the time to visit very many schools or institutions.

13632. As far as policy goes, do you feel that that is a matter upon which you ought to advise?—On policy we do advise. Commissioners are consulted on changes of policy in regard to schools, and we give advice from our general experience.

13633. Are the monastic schools being sufficiently assisted and sufficiently maintained by Government aid?—I think Government has made advances to monastic schools and endeavoured to foster them as much as possible, but they have not responded very much to the efforts of Government.

13634. Would you say that that is the right thing to do, to try to develop the local institutions?—Yes, it is very desirable to develop the monastic schools as much as possible.

13635. And so far as possible you would say that education should be carried out, not by means of Government schools, but rather by means of aided schools?—Certainly, that is the general view that most officers take. Model schools, set up by Government at headquarters, have a very good effect, but apart from those I think that aided institutions are more suited to the requirements of the country.

13636. (Mr. Meyer.) Are not the rules governing land revenue assessments rather complicated?—Yes, it is a very intricate calculation in the settlement reports.

13637. Do the people thoroughly understand the system on which the assessments are levied on the land?—I am sure they do not.

13638. Concurrently with the settlements, the *thathameda* has been decreased?—Yes, it has been reduced.

13639. Might it not have been better to take the *thathameda*, which the people understood, and increase that, if necessary, without starting any special revenue assessment?—It would have been possible, of course, to give up the acreage rates altogether, and probably it would have been more popular.

13640. You think, from the Government point of view, it would have been feasible; you would simply have said, if you thought the village required a little increase, "We will increase the *thathameda* by so much, and you villagers can distribute it among yourselves"?—Yes, I should think it would, perhaps, have been better.

13641. Would it be too late to do that now in those districts at any rate which have not been definitely settled?—You mean to abolish all these rates altogether and to substitute an increased *thathameda*? That is a very large question, I should like to study it before answering.

13642. Is there not a peculiar method of revision in Upper Burma; if you find something that you think wrong done by one of your Deputy Commissioners you cannot rectify it yourself, but you have to send it up to the Financial Commissioner?—No, I think I can revise most of the orders of Deputy Commissioners.

13643. Have you full powers to revise any order of a Deputy Commissioner that you think wrong?—Yes, except apparently in the matter of income-tax. The Commissioner has no power at all in dealing with income-tax appeals; special

officers have been appointed as collectors, and the powers of Commissioners of Divisions have been delegated, so that the Commissioner is left out altogether.

13644. You say that the Government is too long-suffering in dealing with inefficient officers; in that do you include clerks as well?—Yes.

13645. Is that not part of the result of the system of appeals and revisions, the curtailment of which you deprecate; does it not make it more difficult to get rid of an inefficient clerk when he has two or three appeals against your decision?—It makes it a longer process, but if you have had good grounds for dismissing him the number of appeals does not matter.

13646. You spoke about the Commission, as if it consisted mainly of members of the Indian Civil Service, but is that so; is there not a large proportion of non-Civilians in the Commission?—The majority now are Civilians; it is chiefly composed of Civilians and Indian Army officers.

13647. But after the annexation there were a great many non-Civilians employed?—Yes, there are fewer now in proportion; the bulk are Civilians.

13648. You spoke of Commissioners being appointed entirely by selection; taking the Commission as a whole would you say that?—They are elected by merit, not by seniority.

13649. Would you be in favour of reducing the work of Deputy Commissioners, and Commissioners too, for that matter, by following the Lower Burma system of giving the civil and judicial work to separate officers?—Yes, but the civil and judicial work would not be sufficient in any one district in Upper Burma to occupy the whole time of a Civil District Judge; you would have to appoint a Judge for several districts.

13650. You might have itinerant District Judges?—I do not think the amount of civil work is sufficient; the magisterial work is much heavier than the civil judicial work, and you really cannot relieve the Deputy Commissioner of that.

13651. Could he not be relieved of everything but the special power work?—In practice he is already; Deputy Commissioners in Upper Burma, as a rule, do not try any cases which are not special power cases.

13652. Do they not take appeals from the Second and Third Class Magistrates?—Yes, they do not occupy very much time; they are comparatively very few.

13653. What is the exact position of the Commissioner in respect of a municipality; take Mandalay. Have you any powers in regard to passing the budget or giving sanction to anything the municipality cannot sanction itself, or are you the mere channel through which things go to Government?—The powers of the Commissioner are laid down in the Municipal Act. I have a general power of control; I cannot revise resolutions of the municipality, but I can represent to the Committee that the action taken by them is ill-advised, and suggest that they should modify it; I occasionally do that.

13654. You cannot pass the budget?—The Commissioner passes the budget of minor municipalities, but not those of the principal municipalities—neither Rangoon nor Mandalay.

13655. Is a town like Mandalay of sufficient importance to have a full-time Chairman of its own, or a separate Chairman, apart from the Deputy Commissioner?—I think not.

13656. The Deputy Commissioner is as a rule President of every municipality in his district?—At his headquarters. I think he is *ex-officio* President of the outside ones, too. In the case of Maymyo, that has been altered recently, we have made the Sub-Divisional Officer President. The Deputy Commissioner used to be President; it was found inconvenient to have the President living in Mandalay away from the Committee, and that was altered.

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13657. Might not the Deputy Commissioner be relieved largely of the direct work in connection with municipalities?—Yes, officers of less standing might be put in charge of the municipalities; the Sub-Divisional Officer might be appointed as President; I expect it would be a very unpopular step to take.

13658. You mean the municipalities themselves would prefer to have the Deputy Commissioners?—I think so.

13659. Have they no desire to elect a President of their own?—They may have in certain municipalities; I doubt whether that is the universal desire. I do not know that it would be popular in the case of Mandalay to elect a Chairman of their own; I doubt it very much.

13660. Might not your Commissioners have the power of appointing myooks instead of sending them up to the Local Government; might you not have a divisional list for myooks?—Myooks have to serve in all parts of the province. I think it is better that they should be capable of being moved from one division to another; it gives a larger field of selection, for one thing, if they are all on one list, and a better flow of promotion. I am in favour of the provincial system.

13661. (Sir Steyning Ederley.) Have you any general rule that all appointments are probationary for any period?—In the case of myooks and Assistant Commissioners they are all appointed first of all on probation; I am speaking of the Subordinate Service; the officers are all first appointed on probation; then they are tested by examinations, and it is only on completing those examinations that the appointments are confirmed.

13662. Would that apply to Deputy Commissioners?—Deputy Commissioners go through probation as Assistant Commissioners; there is no period of probation as Deputy Commissioner, except that officers officiate probably for several years before they become substantive Deputy Commissioners; it amounts to a period of probation.

13663. Is there any general power to tell a subordinate officer, "You are not suitable; we give you six or 12 months' notice of termination of your appointment"?—No, I have never heard of such a rule.

13664. Would it be a useful rule, or an unjust rule?—It would be very far-reaching; officers regard their tenure of office under Government as fixed; it would be a complete reversal of the present system.

13665. Would it be in the interests of Government?—I think it would be in the interests of Government, certainly; whether officers would join the Service under these conditions is another matter; perhaps the same class of officers would not join the Service.

13666. A suggestion was made that it might be a good system that Commissioners should write the Administration Reports simply on statistics supplied by the Deputy Commissioners, and after conference with the Deputy Commissioners, so that practically the results of a division might be summed up in one report?—I strongly object to that. I think there is no reason whatever for making the division the unit; the division is an artificial unit; I think the district is a better unit for a report.

13667. Would there be any advantage to you if the Superintending Engineers or Conservators lived at the Commissioner's headquarters?—I think it would be very desirable.

13668. Do they not live in Rangoon?—They generally live at headquarters of divisions, but, in the case of Mandalay, they live at Maymyo.

13669. Are you satisfied with the touring system in Burma generally?—It is entirely in the officers' hands; they regulate their tours according to their own convenience.

13670. Some witnesses have told us that it causes considerable inconvenience to anybody who wants to visit the officers or present any grievances to

them?—Perhaps there may be inconvenience; as you know, there is a different system in India.

13671. Is there any difficulty here about tents?—Any officer who wants tents can get them; Government have made liberal provision for the supply of tents for all officers.

13672. Is the Secretariat sufficiently in touch with the District Officers?—Yes; through the Commissioners.

13673. Have the Secretaries sufficient experience?—I have not noticed anything to the contrary. I should say they are sufficiently in touch; they are all officers who have had distinct experience. It varies; the Chief Secretary is an officer who has been in charge of several districts I think, and he has served in a great many distinct capacities outside.

13674. You say the criminal appellate work of the district is not very heavy; is there any reason why it should not be done by the Sub-Divisional Magistrates?—It would be a very small relief to the Deputy Commissioner. I do not think it takes so much of the Deputy Commissioner's time that it is worth thinking about; the Second and Third Class Magistrates' appeals are very few.

13675. How is it that there are so few?—Because the sentences are generally so small that the people do not think it worth while to appeal; they are petty cases.

13676. A suggestion was made that the Deputy Commissioner might be a good deal relieved if there were expert inspectors of district treasuries and record rooms, so as to relieve him of the general drudgery of inspection; what do you think of that?—I think it would be a step in the right direction that an officer of the Financial Department should go round.

13677. It would be practically an extension of the local audit system?—Of course the Deputy Commissioner would have to do the general verification of the treasury and so on. The Deputy Commissioner is not very much occupied with treasury work at present; he has to check the balances once a month and send the accounts twice a month; if he happens to be absent on tour, that has to be done for him by his Chief Assistant at headquarters.

13678. You do not think it would be very much help?—No, I do not think it takes up much of the Deputy Commissioner's time.

13679. You said that the pay of some of the village headmen was very small; would it be worth the while of Government to fix a minimum remuneration and make up the difference when it was not met in the village?—I do not think it would make so much difference as to be worth the expenditure; they are paid by a commission on their collections.

13680. Does it amount to a living wage in the great majority of cases?—They supplement it by cultivation and working as traders; Government tries to help them further by giving them allotments of land free of revenue. I think that is sufficient. It would be a very enormous burden upon Government to make the remuneration up to a living wage; the results would not be at all commensurate with it.

13681. (Chairman.) Are your relations with the Financial Commissioner all that you desire?—Yes, I do not think I have any cause for complaint.

13682. Can you move your own establishment about inside your own division?—I can move myooks and township officers, not Sub-Divisional Officers.

13683. Would it be well if you had the power to move your Assistant Collectors and your Sub-Divisional Officers?—It would be convenient, but the number of cases in which I should make a transfer in the course of the year would be only one or two perhaps; I do not think it is worth while to make any change.

13684. It has been represented to us by a Burmese gentleman that the peasants dare not go near the Government officers; is that an accurate

description of fact?—I should say it is most inaccurate.

13685. Would you say that they have practically absolute freedom?—I think the English officers in Burma are very accessible to them.

13686. It is not the accessibility of the officer, but it is a question of whether the people are afraid; is there any truth in that statement?—I think perhaps there is a substratum of truth in it; they hold aloof from Government officers as much as they can; they do not like to go into Court if they can avoid it, but I do not think they mind

seeing officials when they are on tour; they do not care to see them at the office.

13687. Therefore is it not all the more essential that British officers should cultivate the habit of going about and mixing among the people?—Of course the people are then much readier to come forward and state their grievances.

13688. Otherwise the officers may be really unable to find out what is going on in their districts?—I should say so, certainly.

(The witness withdrew.)

Adjourned.

NINETEENTH DAY.

RANGOON, Friday, 20th December, 1907.

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.
Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.
W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

The Hon. Mr. F. C. GATES, C.S.I., I.C.S., was called and examined.

13689. (Chairman.) You are the Financial Commissioner?—Yes. The Financial Commissioner is not exactly the Head of a Department. In the Land Records, Settlement, Excise, Customs, Agriculture and Veterinary Departments he is a superior controlling officer with Heads of Departments under him. In respect of Income-tax, Stamps, Salt, Lands, Mines and Fisheries he is the Chief Revenue Authority. The business connected with these branches of revenue is conducted by the general district staff supplemented in special districts by a few special officers. The Financial Commissioner deals with all these officers, general or special, through the Commissioners of Divisions. He has under him the following Heads of Departments:—The Settlement Commissioner and Director of Land Records; the Chief Collector of Customs; the Excise Commissioner; the Director of Agriculture; and the Superintendent, Civil Veterinary Department.

Being the Chief Authority for the revenue from land and mines the Financial Commissioner is also concerned with grants, leases and licenses for land and minerals and with many questions concerning the occupation, or usage of, or resort to, lands and mines. He does not deal with forests.

The Financial Commissioner has outside these larger subjects control of the following matters:—The registration of deeds, being *ex-officio* Inspector-General of Registration; the registration of births, deaths and marriages, being *ex-officio* Registrar-General; the registration of inland trade (the Director of Land Records is in immediate charge); the statistics of seaborne trade (the Chief Collector of Customs is in immediate charge); pensions (by delegation from the Local Government the Financial Commissioner sanctions ordinary pensions in all departments, except such petty pensions as Commissioners of Divisions and Heads of Departments are empowered to sanction: extraordinary pensions and unusual concessions go to the Local Government); locks and keys; office routine in district, sub-divisional and township offices; and Co-operative Credit Societies. (There

is a Registrar of these Societies, but the Financial Commissioner exercises supervision.)

The provincial budget might be made independent of the imperial budget in the following manner. The sharing of expenditure between imperial and provincial should be abolished. Every head (not necessarily every major head) should be either wholly imperial or wholly provincial. For instance, expenditure on stamps, excise, assessed taxes and forests should be made wholly provincial. The principal heads of the revenue might be divided as at present, but the province having a larger amount of progressive expenditure to meet, would require a larger share of the progressive receipts. I assume that the Government of India cannot dispense with the extremely early preparation of the imperial budget. The first estimates of the shared heads of revenue would therefore, as at present, have to be ready by November. So would the estimates of the imperial heads of expenditure and the wholly imperial heads of revenue. But the first estimate for the wholly provincial heads of revenue and expenditure could be deferred to February, by which date it would be possible to compile them more satisfactorily. Under such a system the amount of correspondence regarding the budget would be very much lessened, and, subject to the obligation to keep a sufficient working balance, the provincial Government could be left to distribute its funds among the departments of expenditure according to its pleasure. It would probably be a corollary of this system that some of the detailed heads in customs and salt expenditure would be provincialized and that a share of those revenues would be given to the Local Government. It is convenient that petty questions regarding subordinate establishments in those departments should have to be referred to the Government of India.

I do not think that the Local Government should borrow in the open market. But it might have a loan account with the Imperial Government. Subject to the obligation to repay the loan

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within a suitable time, the Local Government might thus borrow to meet the expenses of equipping a new province with permanent buildings and other permanent works. Such a procedure would be less wasteful than constant expenditure upon temporary makeshifts.

Sundry of the Commissions and Committees which have been appointed by the Government of India to deal with various departments have entered into too great detail, or the orders passed upon their reports by the Government of India have been too detailed. I instance the Education Commission as particularly noxious in its application to Burma. Their views were mainly grounded upon what they saw and heard in Bengal, Madras and Bombay, and their conclusions were not applicable to an undeveloped province, such as Lower Burma was in 1884, and still less to a newly annexed province, such as Upper Burma was in 1886. There is danger of similar complications and difficulties in respect of the report of the Excise Committee. The reports of the Famine and Irrigation Commissions gave rise to a large correspondence which as regards Burma was mainly fruitless. There was, for instance, a long set of rules about paying out agricultural loans on the spot. This is not required in Burma. Local Governments should be encouraged by the Government of India to modify detailed orders in applying them to their provinces, reporting their proceedings for the information of the Government of India, but not necessarily seeking its previous sanction.

In a great many matters where the previous sanction of the Government of India is required by law either to the making of rules or to individual acts, the Local Government should be empowered to make the rules or do the acts subject to the control of the Government of India. That is, would make the rules or do the acts and report its proceedings for information, but it would not seek previous sanction. So far as giving further powers to Local Governments is concerned, it can more conveniently be done by specific amendments of the law, and these amendments should be made as opportunity offers; the whole of them should not be postponed until all can be enacted at once. The legal maxim prohibiting sub-delegation should be declared not to apply to powers to make rules. It is often convenient to leave details of procedure to be arranged by subsidiary rules.

The Land Revenue business of Burma has suffered by the desire at various times of the Government of India to apply principles which were suitable for Northern India but not to this province. It is not so much that orders have actually been issued for the application of these principles, but an immense amount of time has been consumed in discussing the possibility of applying them, and reasons have had to be given again and again for considering them inapplicable to Burma. In matters of land revenue settlement the Government of India should revert to the position which it occupied before about 1895, that its previous sanction should not be required to the inception of settlement operations or to the notification of settlement rates, and that its function should be confined to criticism of the past, and the issue of orders for the future, of a general character. The Government of India is unduly anxious to enforce uniformity in respect of excise. Burma occupies a peculiar position in respect of excise, and we shall have to explain this at great length and with much labour before we are permitted to frame regulations which are suitable to the province. The recent constitution of the Imperial Customs Service and the imperialization of customs expenditure have resulted in long delays in obtaining a permanent increase to customs establishments, and in replacing an officer forced to take leave. The customs business has been overcentralized.

A recent instance of rigidity may be instructive. The Excise Act, 1896, gives to the Financial Commissioner power to make rules regarding the disposal of confiscated drugs. After inquiry and consultation with the Inspector-General of Hospitals, he made in March, 1906, a rule ordering the destruction of confiscated cocaine. In

August, 1906, the Government of India decided that all cocaine confiscated in Bengal should be made over to the Medical Store Depot, and suggested the introduction of the same practice in Burma. The Inspector-General of Hospitals maintained his former objections to this course, and as an alternative suggested selling the cocaine to a reputable firm of druggists. A long correspondence ensued, and in July, 1907, I expressed the opinion that the system of destruction should continue. The Lieutenant-Governor agreed, and the matter was at rest until November, 1907, when, in consequence of a further letter from the Government of India, I received an order to have all confiscated cocaine of a certain quality sent to the Medical Store Depot once a quarter. Some complicated instructions for this purpose will now have to be issued. The value of the serviceable cocaine is small, and it is not worth while to have small bottles carried hundreds of miles in elaborate packages.

The Government is not too much dominated by considerations of revenue in respect of the Opium and Excise Departments or in respect of land revenue settlements. I have not noticed any tendency of this kind.

A tendency is noticeable in this province towards the acquisition of administrative authority by the Director of the Geological Survey, which has operated to reduce the freedom of action of the Financial Commissioner in respect of mineral concessions. The Director would be useful if he were content to advise the Local Government, but he advises the Government of India, which requires much of the mineral concessions business to be referred to it, and his suggestions reach the Financial Commissioner in the shape of orders or calls for information.

Useful reforms have been due in some cases to the Government of India. I instance the case of the contract distillery system. But in other cases it would be better if provinces were not all obliged to travel at the same pace. In Burma, there is a great deal to be done in a province half of which has not been annexed to British India for more than 22 years, and the whole of which is rapidly increasing its population and expanding its cultivated area. For example, the Agricultural Department in Burma might have been postponed for a time or introduced in a more humble form. In land revenue business the influence of the Government of India has mainly tended to retard progress, owing to the necessity of lengthy explanation.

I am not prepared to curtail the right of appeal to the Government of India in respect to administrative action, whether given by executive practice or by law. An officer who has had one appeal to the Financial Commissioner, a Head of a Department or a Commissioner of a Division, and a second to the Local Government, or has had two similar appeals in other departments, should not be allowed to appeal to the Government of India against a concurrent decision, except upon a certificate from the higher appellate officer that reasonable grounds of appeal exist.

The demand for returns and information continues to increase. In one case, namely, that of the special opium policy in Burma, the increase was due to the requirements of the Secretary of State.

Some extra powers can be given to Deputy Commissioners and Sub-Divisional Officers, but the grant of these is, generally speaking, within the competence of the Local Government. Several of the powers which I propose to be delegated to the Financial Commissioner for the present can later on, when more experience has been gained, be conferred upon Commissioners of Divisions. As regards delegating powers to Deputy Commissioners the difficulty is that these officers range over various lengths of service. Sometimes they have as little as five years and sometimes as much as thirty. They do not form a homogeneous class to the same extent as Commissioners of Divisions. Sub-Divisional Officers also vary largely in ability and experience, and it will be desirable in many cases not to give powers to all of them but to permit Commissioners or Deputy Commissioners to empower such Sub-Divisional Officers as may be fit.

Several of the delegations recently published stipulate that there must be adequate budget provision. It is not yet known whether this condition will be satisfied by a reappropriation. If it is not, the condition should be so altered that the delegated power may be exercised when a reappropriation of funds can be made from some other part of the budget. Unless this is done the delegation will be of little service, as a temporary establishment is frequently an unforeseen need. The power of reappropriation from one part of the budget to another should be very much enlarged in the case of the Financial Commissioner, who controls several departments and several major heads in the budget, having to do with land revenue, excise, assessed taxes, registration, salt, stamps, veterinary and agriculture. I found 88 pages of one of my office files occupied with reappropriations between various departments and the Registration Department. All of these had been submitted to the Local Government. I do not know the origin of the rule that there must be no reappropriation from salaries to contingencies or *vice versa*. But the rules should be waived in respect of the Financial Commissioner, an officer who can, when necessary, obtain the advice of the Accountant-General, and who must have considerable experience of official business. The Financial Commissioner stands in a position different from that of other Heads of Departments, as the latter may, in certain cases, be comparatively junior officers. A new order came out a short time ago about reappropriations, but it gave little more latitude than the previous rule.

There should be no appeal to, or revision by, the Local Government in land revenue cases of a quasi-judicial nature. I refer to cases between two private parties or between Government and one party which are tried in a judicial manner. But when a discretion rests in the Executive Government, as for instance in applications for grants and leases of land, for mineral concessions, for refunds and remissions of revenue, and the like, the Local Government has the power of interference, and sometimes it may see cause to interfere, and that people cannot be prevented from asking it to do so. I am not in favour of requiring a certificate of reasonable grounds from the authority appealed against. Such a procedure would merely waste time and multiply work. The Local Government should be chary of calling for the proceedings unless a strong *prima facie* case is made out, and should not send applications for report as a matter of course. Persons sometimes apply to the Local Government without previously exhausting their rights of appeal on application to lower authorities. I can recall two recent cases, one about an excise license, one about an assessment to *thathamedatax*. In the former case application was made direct to the Government and a report was called for. I think the applicant should have been referred to the proper authority. In the latter case the memorial was addressed to the Local Government but was transmitted through lower authorities, who have to send it on. I think that the authority competent to dispose of the matter should be allowed to withhold the memorial.

The curtailment of appeals by Government officers in personal matters to the Local Government is not urgently called for in any of my departments. But if an officer has had one appeal to a Divisional Commissioner, or to one of the Departmental Heads under me, and a second to the Financial Commissioner, and if both decisions agree, then a further appeal might be barred without risk of injustice.

The amount of office work is excessive and renders officers unable or unwilling to devote much leisure to conversation with the people. Much of this work is inevitable in a province which is rapidly developing, but some could be avoided if reports upon general ideas were more sparingly called for. For instance the reports of the Famine and Irrigation Commissions had little practical reference to Burma but several lengthy reports upon their suggestions were demanded. The system of annual reports is susceptible of improvement. The changes made in 1901 were not sufficient, and, moreover, demands are made for literary graces in reports. Reports ought to be accounts of what has been

done and explanations of the figures in the statements where such are needed. Essays should not be expected, and disconnected comments should not be discouraged.

I am not in favour of reducing the size of districts. Increases in staff are constantly required in this province. But in respect of Commissioners, Deputy Commissioners and other members of the Burma Commission, I have no recommendations to make at the moment.

It is desirable that responsible officers should be carefully selected. I am not prepared to say that greater care will be required than at present.

Transfers are frequent, but it is difficult to diminish them. In my departments no changes in the method of promotion would reduce transfers. But if the leave rules were less rigid, some transfers might be saved. I would abolish the six months condition for privilege leave and encourage officers to take their privilege leave in dribsles, when it would not be necessary to replace them. It is expedient to abolish the six months condition for combined leave. There have been several cases in which officers were willing to return to duty after four or five months in order to fit into other arrangements but they could not do so as they would thus forfeit full pay for the first (or privilege leave) portion of their absence. Generally speaking the rigid restrictions as to the amount of, and the intervals between, periods of leave should be abolished; the rules governing the amounts earned should remain much as at present and the Local Government (or other competent authority) should have no hesitation in refusing leave when it may be inconvenient to grant it. The limits of three months for privilege leave and two years for total absence are generally suitable, but an extension of a few days would occasionally be convenient for the Public Service.

I am not in favour of either Advisory or Administrative Councils to assist District Officers. Deputy Commissioners might convene conferences of headmen at intervals. I am not in favour of Administrative Councils for Divisional Commissioners. Advisory Councils for Commissioners may be feasible, but I have not had time to think out details. I do not see any possibility of giving village communities greater powers in revenue matters.

Much of the present centralization is due to the fact that in adapting Statutes from English to Indian conditions, the powers assigned in England to Secretaries of State, etc., are given in India to Local Governments or even to the Government of India. Now, in England there is a desire to make a Parliamentary official responsible for every administrative step which is taken, so that it may be challenged and criticized as his action in the House of Commons. Moreover, there are no officials scattered about England who at all correspond to our Commissioners of divisions or our Deputy Commissioners of districts. It might be a standing instruction to the Legislative Department of the Government of India to bear these two differences in mind, and to take proper account of them in distributing powers. It might also be a standing instruction that "previous sanction" should very sparingly be required, and that in preference powers should be described as "subject to control." In commenting on the Excise Bill prepared by the Excise Committee, the Government of India in two places preferred to require previous sanction. The necessity for previous sanction should be very jealously scrutinized.

13690. Has the time now come when the rules and regulations which apply to Upper and Lower Burma might reasonably be amalgamated?—I am very much in favour of consolidation, but not necessarily in favour of absolute amalgamation.

13691. Why is differentiation still desirable between the two parts of the province?—In the matter of land revenue, for instance; the climatic conditions are not the same.

13692. Is a similar difficulty not to be found in other provinces in India?—Very likely, but the law of title in land in Lower Burma depends upon occupation and payment of revenue for 12 years; in the dry zone of Upper Burma it is uncommon

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for land to be occupied and revenue paid upon it for 12 years continuously, and therefore there would be difficulty in applying that particular provision to Upper Burma.

13693. Apart from that particular difficulty, is there any other real dividing line between the two parts of the province?—There is a considerable difference in practice in the excise and opium administration, which it would be difficult to reconcile. The sale of all alcoholic liquor, except toddy, to Burmans is prohibited in the Upper Province; it is allowed in the Lower Province. In the Lower Province the sale of opium is prohibited to Burmans unless on the register; in the Upper Province no Burman is allowed to buy opium.

13694. So that you think there are still serious differences between the two parts of the province which prevent identical rules and regulations?—I think about 75 per cent. of the rules and regulations could be identical; some differences must remain.

13695. Would it not therefore be advantageous to mark the general identity by common rules, making exceptions where exceptions were necessary?—That is my view.

13696. Have you ever made any proposals to that effect?—Yes, I make them from time to time as opportunity offers.

13697. Are they accepted?—They do not always meet with acceptance. There was one case made by my predecessor, about the law concerning the registration of deeds. It was proposed to place the Upper and Lower Provinces on the same footing. That has not been accepted as yet. Some few proposals for consolidation have been accepted.

13698. Perhaps not the most important ones?—The most important have not yet gone up to the Local Government in a definite shape.

13699. You tell us that some of the Commissions and Committees appointed by the Government of India have entered into too great detail, and you instance in particular the Education Commission. Have any of the recommendations of the Commission, as put forward by the Government of India, acted adversely upon the Government of Burma?—The main recommendation of the Commission was that Government should withdraw from the direct management of schools, and in pursuance of that order the Government of Burma gave up the management of a considerable number of schools—handed them over to municipal Committees, or sometimes to private persons or missionary bodies. That recommendation may have been suitable in other provinces, but it was not suitable to the conditions of Burma at that time.

13700. What has been the result upon education in Burma?—The result has been detrimental. We carried on the administration on the supposition that we required the assistance of people who knew English, and we made no special provision for teaching English.

13701. You fear also that something of the same sort may take place with regard to excise?—The Excise Committee did not come to Burma, and did not purport to report upon Burma, but the Resolutions of the Government of India upon the Committee's report have all been sent here for examination, and for report as to how far they can be applied.

13702. Have you got anything special to tell us regarding settlement operations?—The former practice of the Government of India was that the rates of land revenue fixed at the close of a settlement were sanctioned and notified by the Local Government, and the report was afterwards sent to the Government of India which considered, and, when necessary, criticised it, and expressed its view upon the settlement and upon the rates sanctioned by the Local Government. That system was quite successfully for over ten years. The Government of India announced their intention of exercising a stricter control over the land settlement. At present

prepared when it is proposed to enter upon a settlement. That is a matter in which the circumstances of Burma are not sufficiently considered. In Northern India, the revenue is fixed upon a village or tract of country, and if there is any expansion of cultivation during that term the village has the benefit of it. In Burma, the rate of land revenue is assessed on the field, and if a new field is cultivated, the extra land revenue is paid. My view is that the Government of India have never allowed for this radical difference, and that if they had sufficiently considered it they would not have required these forecasts, and their sanction to the beginning of a settlement, as regards the time that it should last, the officers who should be employed, and the rates to be imposed at the end of it.

13703. Do you suggest that Burma, having fixed its own revenue rate, should submit what it had done to the Government of India, who should then, if they thought fit, make alterations in it?—It would probably be inconvenient for the Government of India actually to alter the rates, but those rates only apply to a comparatively limited area, and if there was anything wrong in the principles which the Local Government had followed, the errors could be pointed out and the correct principles could be applied to the next area which was settled.

13704. Would that cause any loss to the Government of India from the point of view of revenue, as compared with the present system?—No, I do not think so. As a matter of fact the restraint of the Government of India has sometimes been in the direction of decreasing the revenue.

13705. They thought that the rates would be too hard upon the cultivator. Is that the reason which they assigned for their interference?—No, they did not assign any such reason; they took up a position of stricter control with reference to all the provinces.

13706. With regard to the Director of Geological Survey. Has your freedom been restricted by his action?—His opinion upon administrative matters, upon matters connected with concessions, has been sought for, and obtained, by the Government of India without proper communication with the Local Government.

13707. Could you give us an example?—There is a question about the disposal of a certain piece of land as to whom it should be given for petroleum winning. The local authorities and the Local Government have certain views upon that, and the Director of Geological Survey comes to the province and he forms his views, which probably are not the same. Those views are communicated direct to the Government of India, and the orders of that Government are passed after considering those views, and without giving the Local Government any opportunity of criticising them or replying to them.

13708. Whom has the Local Government to advise it upon a technical matter of this sort?—I advise them.

13709. The Director of Geological Survey is an expert in his particular branch?—He is, of course, an expert on mineralogy.

13710. Have the Local Government any expert?—No.

13711. Therefore they would be guided in the attitude which they would take up by general principles?—The Local Government is very grateful for geological advice, but the grant of concessions for mining purposes is a somewhat different matter.

13712. The Local Government would be guided in any conclusions at which they arrived, not by expert knowledge, but by general considerations which may, or may not, be right?—That is so.

13713. You would admit that with regard to these mining concessions it is desirable that, besides the general considerations which may influence the Local Government, there should be some expert knowledge brought to bear upon questions with regard to mining?—Yes.

13714. And that the Local Government have no such expert knowledge at the present moment?—My point is that the expert should advise the Local Government, not the Government of India.

13715. Have the Local Government power now to appoint such an expert or have you asked for power?—No.

13716. With regard to prospecting licences, are you of opinion that the present regulations entail unnecessary delay?—Certainly. It is the fault of the regulations made by the Government of India.

13717. Has any attempt been made by the Local Government to alter them?—I am not sure. I should not necessarily know if they had made such representations.

13718. Has any such proposal to modify the prospecting regulations been made in your term of office?—I have made no definite proposals.

13719. You tell us that the Agricultural Department in Burma has lately been considerably developed?—Yes. That was at the instance of the Government of India.

13720. Has that been done either against the wishes, or against the interests, of the provincial Government?—It was not done against the wishes of the Local Government; the Local Government acquiesced in the proposal; but I think it was somewhat premature. I am considering it from the point of view that there is a definite amount of money to spend, and a certain number of things to be done, and a certain amount of time, and that there were other matters which were more pressing.

13721. Has the result of their action been to impose increased cost on the provincial Government?—Yes, the provincial Government pays for the department.

13722. But did the Government of India make a grant in aid?—They made a grant in aid, but we have had a new settlement since then.

13723. Has it practically entailed any increased cost on the provincial Government?—It is rather difficult to answer that question. The cost of the department was considered when the settlement was made.

13724. How many officers has the Government of India imposed on the provincial Government in respect of the Agricultural Department?—A Director and three experts. They are all at work at the present moment. There is one chemist and two farming experts.

13725. Is there a laboratory for the chemist?—I think it is finished by now; at any rate it is being built.

13726. How long has that particular officer been here?—Nearly a year.

13727. Waiting for the laboratory to be built?—Yes.

13728. So that you would suggest that in respect of this particular officer the Government of India has imposed upon you the officer before he had anything particular to do?—There has been some difficulty in finding employment for him.

13729. You stated one case where the demands for returns were due to the requirements of the Secretary of State, but with regard to the Government of India, do you suggest that they have increased the returns?—No, I have no particular increase in mind.

13730. Do you know of any other departments which have done so?—I do not remember any notable increase in the annual returns; occasional returns are called for; for instance we were asked to report on the connection between the consumption of opium and crime. That was by the Secretary of State.

13731. I am talking about the Government of India as distinguished from the Secretary of State?—I put no instance forward.

13732. Has the provincial Government been calling for an increased number of returns?—No. I

remember one extra return that was put on about the working of the Mines Act.

13733. Was that necessary?—There is considerable curiosity in England on the subject.

13734. Was that due to requirements from the Secretary of State or the Government of India?—I am not in a position to trace the origin of the return; it came down to me from the Government of India.

13735. You think the system of annual reports is susceptible of considerable improvements. Particularly you suggest that "literary graces" are too much insisted upon. Does that lead to the undue prolongation or extension of reports?—I do not think it leads to undue length in the reports, but I think it leads to an undue consumption of time in preparing them.

13736. Is that not very nearly the same thing?—That is just as bad for the officer, but the result is not quite the same for the reader.

13737. An officer told us the other day that he had written a report of 100 pages; as a rule could not these provincial statements be compressed?—Yes, I should think so.

13738. Might some departmental notice be taken of an officer thus unnecessarily burdening the unfortunate people who have to read these reports?—I think that might be done.

13739. Has it ever been done?—I am not aware of any instance.

13740. Have you been Chief Secretary to Government?—Yes.

13741. That has never been brought before you when considering the question of the promotion or appointment of officers—that an officer is inclined to let his pen run without restriction?—No.

13742. Would it be a good thing to consider?—Yes.

13743. Have the Deputy Commissioners received from the Local Government any increase of powers the grant of which is, generally speaking, within the competency of the Local Government?—Yes, they have had some extra powers given to them this year.

13744. Was that the first time?—No, I do not think so.

13745. Have all those powers which the Local Government can delegate to Deputy Commissioners been delegated?—No, I should not say that.

13746. Is it desirable that they should be delegated?—Yes; I have made some proposals, some of which have been accepted, and some not.

13747. What do you suppose was the intention of the original Act or Regulations by which these delegations were made permissible?—The delegations that I am thinking of are mostly done by executive order, and do not come within any Act.

13748. Would it be the intention of the person who suggested the delegations that they should be given, and not hoarded up?—The history of the matter has generally been that the power was concentrated originally, and that as business has increased it has been necessary and advisable to place the power lower down.

13749. But I understand there is still power which can be delegated and has not been delegated?—That is so.

13750. Does that not point rather to a hoarding of delegations?—It is a matter of opinion in each case.

13751. At all events the Local Government has not exercised all the power that it might have done?—Not yet.

13752. Have you any reason to believe that it will do so?—Yes, I think it will delegate more powers.

13753. You tell us that some of your own powers might be confided to Commissioners of divisions when more experience has been gained. Experience gained by whom?—By the Commissioner.

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13755. But how can he gain experience unless he has power given to him?—It is a new class of business.

13756. What do you mean by "a new class of business"?—One thing I am thinking of is the remission of fishery revenue.

13757. Then what you want perhaps is that these delegations should not all be given at once, but should be given out a piece at a time?—Yes.

13758. Is that a good way of doing the thing?—That is my opinion.

13759. Do you hold that opinion because you think it would be well to make not a general, but a special, delegation—a delegation not to the class but to the individual in the class?—That is with regard to the Deputy Commissioners and Sub-Divisional Officers.

13760. But with regard to Commissioners you would delegate to them as a class?—Yes.

13761. With regard to the reappropriation of funds from one head to another, would you give that power to Heads of Departments as well as to Commissioners?—Yes, within the limits of their budgets.

13762. You say that reappropriations should be entirely foregone in respect of petty sums, say under Rs. 100; would you put any limit upon the reappropriation?—Yes, I suppose there should be a cumulative limit for the year. I suggest Rs. 1,000.

13763. Is the arrangement by which the Financial Commissioner in Burma sanctions pensions, peculiar to Burma?—I believe so.

13764. Does it release the Government of Burma from any work?—Yes, a considerable amount.

13765. You tell us that there is one matter which the Government of India can deal with, and that is the appointments and promotions which are gazetted by the Local Government, and you think that the promotion of some of these officers might be given into the hands of lower authorities. What are those "lower authorities"?—I think the superintendents of excise and superintendents of land records might be promoted by me.

13766. Any others?—That is all I recommend at present.

13767. Is there any class which the Commissioners of divisions could deal with?—No, I do not think so, as regards Gazetted Officers.

13768. Have you made any proposals with regard to the promotion of Non-Gazetted Officers by Commissioners?—Not with regard to Non-Gazetted Officers on provincial lists.

13769. By whom are they dealt with at present?—By the Heads of the various Departments, and, if there is no such Head, by the Local Government.

13770. In cases where there is no such Head, would you give the Commissioner power to promote?—It would be difficult. The officers are spread over the province in eight divisions, and it would be difficult for any one Commissioner to know whether the man in his division was better or worse than a man in another.

13771. You would like that to continue under the Heads of Departments?—Yes.

13772. How could they know?—They get confidential reports from the Commissioners and others, to which they can refer.

13773. With regard to appeals, you do not think there is much necessity for altering the present system?—No, not in this province.

13774. Would you hold the same views with regard to the subordinate officers in the Provincial Service?—I do not think that the liberty of appeal

has given trouble in this province as yet; it may later on.

13775. Have you anything to tell us with regard to the selection of officers; is that now carefully enough made?—Yes, I think so.

13776. We have had it in evidence in this province that there are a certain number of officers of the Civil Service with regard to whom the record of service, or perhaps the actual service, is not satisfactory; would you be disposed to agree with that?—Yes.

13777. If that is so is it confined entirely to the lower grades?—No, not entirely.

13778. In the case of such officers as you are thinking of, has sufficient attention been paid to selection?—There have no doubt been instances in which sufficient attention has not been paid.

13779. If you are going to delegate more powers to officers, does it not stand to reason that they must be selected with greater care?—They should be selected with care.

13780. And that has not always been done in the past?—The care, of course, is a matter of opinion.

13781. Has sufficient care been taken in the past?—There have been selections which were not justified.

13782. Appointments which were not justified?—Yes.

13783. With regard to leave rules, you say that if they were less rigid some transfers might be saved; what do you mean?—An officer goes on leave for six months; at the end of four or five months another officer wishes to go on leave, and the one who went first is willing to come back; he cannot come back unless he forfeits full pay for the first three months of his leave, on account of a rule in the Civil Service Regulations.

13784. When an officer comes out here for the first period of his service does he stop out here too long before he gets leave?—You mean for the first eight years or so? I think it might be reduced to six years.

13785. Would that increase the local transfers?—No, I think not.

13786. Do officers often stay too long at their work without taking leave?—I do not think so.

13787. Is it a common thing for an officer to stay three years at his work without having any leave of any kind or sort?—Yes, that is common.

13788. Is that a good thing?—I do not see any harm in it.

13789. You think he does as good work at the end of the three years as he does at the end of the first year?—I think it is very likely. I could not say that of all officers.

13790. Do you think the majority of them do?—Yes.

13791. What prevents you from treating those officers who are under you in respect of land records, excise and agriculture, as Heads of Departments?—They are treated as Heads of Departments in most respects.

13792. But you say "I am in favour of treating these officers as Heads of Departments"; that would look as if you did not treat them so at the present moment?—Their position is not quite clear; they are treated as Heads of Departments for most purposes, but occasionally they are not.

13793. In respect of the Financial Codes?—Yes.

13794. And in respect of anything else?—It is a little difficult to answer a general question like that; if, of course, they were independent Heads of Department, they would have powers which they have not now got.

13795. If they had those powers would it save time and correspondence?—Yes.

13796. Could you then give those officers greater powers and greater responsibility?—That is a large question to answer. For instance the Excise Commissioner, if he was to be head of the Excise Department, would be exercising control over the

Divisional Commissioners, who are his senior officers. That would be undesirable.

13797. Therefore it is only in respect of the Financial Codes that you want to treat them as Heads of Departments?—Generally speaking, that is so.

13798. And if you did so treat them there would be a certain less amount of correspondence going backwards and forwards between your offices and theirs?—Yes.

13799. With regard to the Opium Act the necessity of having to make a reference to the superior authority regarding matters of procedure has been a serious inconvenience. Will you give me an instance?—The present opium rules were drawn up over ten years ago. At that time the retail shops for the sale of opium were auctioned; at present the retail vendors of opium are selected. The rules have never been altered, but a radical change of that kind entails a great many changes in practice and procedure, and it is rather difficult to square the rules with the actual practice.

13800. How has the necessity of making a reference to the superior authority complicated matters?—The reference should have been made, but has not been made.

13801. Is the "superior authority" the Government of India?—Yes.

13802. Have you not made the reference because you thought that you would not get leave?—No. The Government of India have approved the charge, but the rules have not been altered because the system has been experimental.

13803. I do not quite understand where it is that the necessity of making a reference has been a serious inconvenience; you have not made the reference?—It would have been much more convenient to alter the rules. What we have done is to issue executive instructions modifying the rules of the Government of India.

13804. Therefore there has been no serious inconvenience?—The inconvenience is that the local officers who have to work this matter have to read the rules and then read the directions.

13805. I should have thought if they had followed the directions there would be no necessity to read the rules?—The one supplements and modifies the other.

13806. In the letter you put before us of October the 17th, 1907, from yourself to the Revenue Secretary, you say "Such delegations as the Local Government can sanction on its own authority will be brought to the notice of the Local Government from time to time as occasion requires." Since that letter was written, have you brought certain facts to the notice of the Local Government and asked them to give you the power to delegate?—Yes.

13807. And have you since that date received any power so to delegate?—Yes, I have.

13808. In minor matters, or in matters of real consequence and use?—Matters which entail a considerable amount of business—matters of land revenue, for instance.

13809. Matters which have saved a great deal of business?—Which will save a good deal.

13810. What do you suppose will be the result in the long run of this extra authority which you have been able to devolve upon other people; will it save some of your own time and that of your staff?—Yes.

13811. How much?—In the case of remissions of revenue I reckon it will save me about 300 references a year.

13812. In some evidence before us it has been suggested that the clerks in an office felt it almost to be their duty to pick holes in the correspondence which came up from below. Have you noticed that tendency in your own staff?—No, I think not.

13813. (Sir Frederic Lely.) Suppose the Local Government had authority to pass orders and to report them to the Government of India as you suggest, and then the Government of India raised

a prolonged discussion about details; would you be much better off than you were before?—I think the Government of India would be less likely to raise discussions after the fact, than if their previous sanction was asked.

13814. You do not think that any further restrictions on the interference by the Government of India by urging unsuitable orders on a province is necessary or desirable?—No other feasible plan occurs to me.

13815. Have you any practical acquaintance with the result of the Police Commission?—Yes, I saw a great deal of that when I was Chief Secretary.

13816. What would you say has been the general effect of their recommendations in Burma?—There were certain useful reforms consequent upon that, but the draft Police Bill which was sent down did not commend itself to us as suitable to the province.

13817. And there has been a tendency to enforce uniformity of detail?—Undoubtedly.

13818. You have referred to the Director of Geological Survey; are the mining rules that apply in Burma special to Burma, or are they generally the same throughout India?—They are the same throughout India.

13819. Have you any reason to suppose that the Director of Geological Survey interferes at all in administrative matters?—That is what I intend to suggest.

13820. Does he interfere in the framing of rules for concessions and fixing royalties and many other mining details?—That is what I suggest.

13821. And that you say is not within his proper province?—I would not go so far as that; I think he may fairly be consulted upon the rules; I think he may be consulted upon individual concessions; but I think he should advise the Local Government and not advise the Government of India.

13822. It has been several times said that useful reforms have been introduced at the instigation of the Government of India. That no doubt is true, but you say that the policy of the Government of India produces a certain reluctance in Local Governments to bring forward schemes of their own?—A local scheme has to be explained at very great length.

13823. You mean that that makes the Local Government think twice before it brings it forward?—Undoubtedly.

13824. Is it fair to say that the unwritten influence of the Government of India is against any spontaneous action of the province itself?—I think there is a certain dead weight to be overcome in each case.

13825. As regards delegating powers to Deputy Commissioners, you notice that a difficulty occurs in the difference of experience between those officers? If the Deputy Commissioners were very carefully selected would not that difficulty be lessened?—The difficulty will decrease as time goes on. At present, in this province, we have some very junior men in charge of districts.

13826. As a matter of fact are there men now occupying the post of Deputy Commissioner who are too young for it?—I think they are rather young to have additional powers such as it is proposed to give to Deputy Commissioners. That will tend to rectify itself.

13827. You advocate giving power to the Deputy Commissioner to discriminate between his Assistant Commissioners according to their capacity and their experience?—Yes.

13828. As to the position of the Deputy Commissioner with regard to matters outside the strict Land Revenue Department: what do you look to the Deputy Commissioner for in matters, say, of excise? How far do you consider him responsible for the excise administration in his district?—He is fully responsible for excise. He has the superintendent of excise, whose duty it is to travel in the district.

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13829. How far do you consider him responsible for the excise administration in his district?—He is fully responsible for excise. He has the Superintendent of Excise, whose duty it is to travel in the district.

13830. How do you distinguish between the responsibility of the Deputy Commissioner and that of the superintendent of excise?—The superintendent of excise is the Deputy Commissioner's assistant.

13831. If the superintendent of excise disobeys his orders, the Deputy Commissioner reports to the Excise Commissioner?—Yes, if he considers it of sufficient importance; if it was an ordinary matter of disobedience he would presumably tell him not to do it again.

13832. If things went badly wrong in a district, would you hold the Deputy Commissioner to be directly responsible for it?—Yes.

13833. Is it not the fact that men on high pay are now employed upon work which might as well be done by men on lower pay? I am speaking now of Deputy Commissioners, especially, and Assistant Commissioners?—I am not prepared to say that.

13834. Does not an Assistant Commissioner commence at Rs. 600 a month?—Rs. 450, and rises to Rs. 1,000.

13835. You are not prepared to say that he does not spend a good deal of his time in a way that is not commensurate with the pay of Rs. 1,000 a month?—No, I should not say that.

13836. Would you say that even of a Deputy Commissioner; does he not do a great deal of routine work which might just as well be done by a man on Rs. 200?—Yes, he could delegate some of his work, no doubt.

13837. So that if it is necessary to provide for increased work, should it not be done by relieving the superior men of inferior work, and so setting them free for their own proper work?—It would be a good course.

13838. For some time at any rate would it not be possible to do that, rather than increase the staff?—If by the staff you mean the Commission, no doubt that would be so, but it would be necessary to increase the Provincial Service.

13839. Would there have to be a corresponding increase in the lower ranks?—Yes.

13840. You say that the Local Government should have no hesitation in refusing leave when it might be inconvenient to grant it; is it not the fact that many men, especially many Englishmen, are reluctant to admit themselves to be ill until they have actually broken down?—There are such cases.

13841. Are there not many such cases?—That may be so.

13842. Therefore, does not Government incur a very grave responsibility by refusing leave to a man who has done his work without exception for some years?—It depends how long the refusal lasts for; my suggestion is that an officer should be made to wait until it is convenient to relieve him.

13843. But that is a course which Government should take with a very full sense of responsibility?—Certainly.

13844. Have there not been some cases where men have been refused their leave, and have died in consequence?—Yes, I have known such cases.

13845. Would it be possible to expand the authority of the headman by establishing a council?—I do not think a council for the headman would answer in this province.

13846. Is not the headman usually elected?—No, I should hardly say that.

13847. Does he not owe his position very much to the influence he has in the village?—Certainly.

13848. Would there be several other men, perhaps not of equal influence, but still of considerable influence, whose assistance it would be well to get in the management of the village?—I think it would be convenient for the headman to get their assistance.

13849. But you would not do it by direct action by the State?—No.

13850. Would it not add to the influence of the men themselves to be directly appointed or directly recognised by authority?—No doubt.

13851. And it would tend to solidify the village system?—No; I think it would detract from the influence of the headman.

13852. You do not think it possible to utilise the village as a means of enlisting popular opinion and help in local matters?—I think it should be done through the headman.

13853. But how would you do it through the headman—simply by using his authority?—In every village there are elders whom the headman consults, but I would work through the headman.

13854. (Mr. Dutt.) You tell us that as the result of the Education Commission a policy was laid down for the Government to withdraw from the management of schools? Was that policy laid down for immediate action or for gradual action, according to circumstances?—I believe it was laid down for gradual action.

13855. That is to say where there was a good missionary or private institution the Government might withdraw from the direct management of a school in the same place?—Yes, I believe there was some qualification of that kind.

13856. Is that not a sound policy on the whole?—I think the policy was bad for this province.

13857. You think that where there is a private institution, Government should still support another institution in the same place?—I think that unless the private institution offers the same advantages that the Government institution offers, the Government institution should be maintained.

13858. As a matter of fact, are you aware of any particular Government institution which had to be closed or abandoned in pursuance of that policy?—Yes; a good many in different districts. Some of them have since been replaced.

13859. You also refer to the danger of similar complications and difficulties with respect to the report of the Excise Committee; what kind of difficulties do you apprehend?—The Excise Committee laid down amongst other things that all distillery spirit should be treated as country spirit. That does not fit in well with our arrangements in Burma.

13860. Has any representation been sent up to the Government of India on that subject?—Yes, that particular point has been represented, with the result that we were allowed to go on as before.

13861. Is that the most important difficulty you had in mind?—There are one of two others, equally important. They have not been represented yet.

13862. With regard to land revenue settlement, suppose the Government of India did not like the rates after you had fixed and published them, and thought that they were too high or too severe, and therefore interfered, would that not lead to some acrimonious correspondence?—I do not think so, not more than at present.

13863. If the Government of India wanted to upset a settlement already made, would that not lead to a certain loss of prestige to the Local Government?—Of course there is that point, but I would run that risk.

13864. As regards the rules about mineral concessions; should not uniform rules be laid down for the different provinces?—I do not see any particular advantage in so doing.

13865. Would it be desirable that concessions should be more liberal in one province than in another?—Yes.

13866. You mean for the development of new provinces?—Exactly.

13867. Is there not some necessity for the Government of India to have that control over mining concessions in all the provinces, that they have now?—No.

13868. Then you mention with regard to land revenue work that "The influence of the Government of India has mainly tended to retard progress." Could you illustrate that by any concrete instance?—There is a very long and involved correspondence with the Government of India about the land revenue system in Upper Burma which has been lasting for 16 years and is still going on.

13869. But has it actually retarded progress in any way?—I think that if the Local Government had been left to work out its own salvation, it would have found a solution much more quickly.

13870. If a new territory is acquired ought not the Government of India to have something to say in the matter of settling its land revenue?—Yes, certainly.

13871. Even if you are not in favour of either Advisory or Administrative Councils to assist District Officers, might Deputy Commissioners convene conferences of headmen at intervals?—Yes.

13872. How often would you have that conference, about once or twice in the year?—I think the Deputy Commissioner might convene them as he goes round the district, probably by townships.

13873. You propose that the sharing of expenditure between the Imperial and provincial Governments should be abolished, and that every head should be either wholly imperial or wholly provincial. Would that simplify accounts at all?—I do not pretend to be an expert on account matters; my aim is to get the preparation of the provincial budget delayed to a later date.

13874. Is something gained by interesting the provincial Government in economising expenditure in the different departments? If they save something they get half of the saving, and the Imperial Government gets half?—I think there would be a great deal more gained if the provincial Government got the whole of the saving.

13875. You say "Every head should be either wholly imperial or wholly provincial"?—Yes, all imperial or all provincial.

13876. Would that largely affect the expenditure of the provincial Government?—That is a matter for the settlement; no doubt you would have to give extra revenue to meet the extra expenditure.

13877. (Mr. Hitchens.) I understand that your functions, are not financial in the broader sense but that they are confined to matters of revenue entirely?—I control some expenditure departments, but, mainly, I am concerned with the collection of revenue and matters of revenue policy, although I do not have the last word upon matters of policy.

13878. But if a particular tax, for example, were found to be particularly grievous, you would be the officer of Government who would be responsible for making a recommendation to the Local Government?—Yes.

13879. Suppose it was found that the revenue was falling substantially below the estimate would it be your business to keep the Local Government apprised of that fact?—Yes.

13880. But you would have nothing whatever to do with any corresponding reduction of expenditure?—No. That would be done in the Financial Department of the Secretariat.

13881. That is to say there is no officer in the Government here who is responsible for finance generally; in other words responsible, within his sphere, for seeing that revenue and expenditure balance, and making any arrangements that might be necessary to bring that about?—No.

13882. May that be said to be in the hands of the Lieutenant-Governor?—I think so.

13883. Should there not be one officer whose business it should be to advise the Lieutenant-Governor on that point?—He has his Financial Secretary, and the Accountant-General is supposed to advise him to some extent.

13884. Would it not be advisable to centralize advice under one officer?—No, I think not.

13885. Is the work of the large number of departments under your control on the whole more than

one man can manage?—I think it is just a little too much.

13886. There are certain departments under you which are not altogether homogeneous. For instance, the Agricultural Department has not much to do with finance?—I deal with the land revenue, and, in accordance with the ordinary Indian practice, I therefore deal with land; dealing with land, I come to deal with agriculture.

13887. The work that is done by the agricultural experts, does not concern you very much?—It comes fairly near to me. If we can introduce a new crop into the dry zone, we secure our land revenue.

13888. You are interested no doubt in the financial result, but your revenue experience does not enable you to say whether a certain proposal for bringing about that result is a good one or not?—The settlement of the land revenue is very intimately connected with agriculture. The whole settlement is based upon crop cuttings and estimates of cultivators' expenditure, and so on.

13889. Is it desirable that there should be a special mining expert for the Government of Burma?—The matter has been considered more than once, and it has always appeared that no mining expert we should be likely to get, would be able to advise on all the different kinds of mines. We have the advantage of the advice of the Director-General of Geology upon geological questions, and to a certain extent upon the economics of minerals too.

13890. But when it comes to practical matters it is not merely a question of geological advice. Are there not many other technical points connected with mining about which a financier would probably know nothing?—It would no doubt be advisable.

13891. In other countries, where mines bulk large, is it not a common thing to have a separate department to deal with mines?—Certainly.

13892. Would it not be desirable to organise something of that sort on a small scale here?—The difficulty is to organise it on a small scale. I understand that the universal knowledge that we should require is not to be had.

13893. Do you have experts to advise you as to the nature of the contracts to be made?—No.

13894. Is that an extremely complicated matter?—That is so.

13895. Are not the principles of mining assessment and mining taxation generally very complicated?—Yes.

13896. And very often they require an expert to deal with questions of contract?—Undoubtedly an expert would be useful.

13897. At the same time you are not prepared to say that matters have advanced to such a stage that it would be desirable to split that department off from your own?—I should be glad to get rid of the work, but I doubt if the arrangement would work satisfactorily.

13898. Is it the tendency of the Government of India to screw the salt tax up?—If you mean the tax on the local manufacture of salt, undoubtedly it is.

13899. Has that policy been opposed by the Government of Burma?—I should not say that it had been, on the whole.

13900. What is the policy with regard to the local production of salt?—The policy is to concentrate it in certain areas so that it may be more easily supervised.

13901. But would your policy be, to encourage the production of salt locally?—I hardly think we can be said to encourage the production, because the concentration of it discourages it to some extent.

13902. But, as opposed to importation, would it be the policy of the Local Government to put on such a duty as to prevent the import of salt?—No; as far as possible we put the same duty on the local manufacture as on the imported salt.

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13903. But is it not lower to-day?—Yes. The eventual object is to levy the same tax. The local duty started lower and it is being levelled up by degrees.

13904. Might not the reason be that otherwise you would destroy all local manufacture?—Undoubtedly we should otherwise destroy a part of it.

13905. And that, you think, is not desirable?—Of course it is a hardship to people to be thrown out of employment, and if a tax has got to be raised it should be done gradually, so as to do it with the minimum of hardship.

13906. Are you in accord with the Government of India that it is desirable gradually to raise the salt tax?—The Government of India requires certain money from the provincial Government, and the salt tax is part of it. If there was a very large internal production the revenue from the tax on imports would fall off.

13907. If the tendency of the Government of India is to screw up the tax, does the Government of Burma support that policy?—They have not remonstrated.

13908. Would you say that that was an instance where the policy of the Government of India is opposed to the interests of the country?—No, I should not.

13909. In Upper Burma, prior to the British occupation, there was no land tax?—That is too broad a statement. There was a land tax in some places. There was no general land tax. There was a tax known as the *thathameda*.

13910. Did that, broadly speaking, replace the land tax?—It may be said to have done so—it was really an income-tax.

13911. Was it on the advice of the Government of India that the land tax was imposed?—I think that the then Chief Commissioner was distinctly in favour of a land tax.

13912. Was he influenced by his Indian experience?—I think it is very likely.

13913. Would you say from your knowledge of the country that if we were starting *de novo* it might be desirable to have a different system from the Indian system which has been adopted?—No, if I was starting *de novo*, I would still put on the land tax.

13914. And you would still base it on the Indian system?—Yes.

13915. Therefore, you would not say, speaking broadly, with regard to the land tax, that the influence of the Government of India has been for evil?—No, not upon that point.

13916. You recommend that you should be allowed to reappropriate from one department, which is under your control, to another department, which is under your control?—Yes.

13917. For example, that you should be allowed to reappropriate, let us say, from the Excise Department to the Agricultural Department?—Yes.

13918. Is that not rather a wide power?—I do not think so.

13919. Can you parallel it elsewhere?—I am not familiar with financial systems elsewhere.

13920. Would you for example suggest that you should have power to appropriate, from "contingencies" under the Excise Department, to "salaries" under the Agricultural Department?—I see no reason why I should not.

13921. Contingencies, I suppose, are mainly for non-current expenditure?—Yes.

13922. Then would you transfer from a non-recurring head to a recurring head?—Yes. You are assuming that I have power to sanction the salaries as well; that is quite a different matter from reappropriation.

13923. Possibly I skipped over a stage; do you recommend that for posts under Rs. 20 a month, the officer concerned should be allowed to make the appointment?—Yes, I should up to certain limits.

13924. Then, up to certain limits, what I stated before would apply?—Yes.

13925. Is that desirable?—I think he might be trusted with that power.

13926. We have been told by several witnesses that the restrictions with regard to the purchase of European stores locally are unduly heavy; is that your view?—Yes, I think there is an unnecessary fuss made about small purchases of European stores.

13927. Suppose the Government of India were unrestricted in the principle it chose to adopt with regard to the purchase of stores, would you advocate that the Local Government should have free power to buy its stores locally, or to call for tenders in England or not, as it chose?—I imagine that the Stores Department in England or something similar would have to be maintained for large purchases—materials for bridges and railways, and things of that sort—but I think it would be more economical, and would save a considerable amount of time and labour, if bicycles and typewriters, and things like that, could be purchased locally.

13928. If there was no financial limit, would it work if it was left to the discretion of the Local Government?—Yes, I think the Local Government might be trusted with that discretion.

13929. The plan that is adopted elsewhere, for example, is that the Local Government call for tenders both locally and at home when giving a big order; that is in order to give the local people a chance, and then the Local Government can accept any tender they please?—That seems a good system.

13930. Is that a system which could be applied?—Yes, but even that system is rather too elaborate to apply to these small isolated purchases.

13931. But with regard to large matters you would not object to the principle that tenders should be called for both in England and locally if the Local Government thought any advantage would be gained thereby?—No.

13932. (Mr. Meyer.) As regards the duty of placing the whole budget in draft—the receipts on one side and the expenditure on the other—before the Local Government; is that not the function of the Financial Secretary?—Yes.

13933. And the Lieutenant-Governor thus gets a bird's-eye view of the whole progress of receipts and expenditure?—Yes.

13934. You speak about the budget having to come up in November; is that the correct date so far as the Government of India is concerned?—No, that is the date on which it is prepared by the Heads of the Departments.

13935. When is it due to the Government of India?—In February I think.

13936. You may take it from me that it is the 20th January. Therefore might you not have longer time for the budget by dealing with it here in December instead of November?—I do what I am told.

13937. Your budget estimates have to go to the Government of India towards the middle of January; why do you leave your figures here till November or December?—I do what I am told.

13938. What are you told?—I have to provide the revenue figures for the Accountant-General.

13939. For the Accountant-General, who passes them on to the Local Government?—Yes, and to the Government of India I understood.

13940. You propose a system under which the provincial Government should take the whole of the present divided heads of expenditure, receiving a large proportion of the revenue. Under the new settlement, outside the land revenue expenditure, the more important heads of expenditure are divided between the Government of India and the provincial Government?—Yes, forests, excise, stamps, and income-tax.

13941. Let us take the case of excise or forests, and then suppose that the Local Government embarks on a considerable expenditure with the

object of getting more revenue in the long run. At present the Government of India would take half the revenue and bear half the expenditure?—Yes.

13942. Under your system the province would have incurred the whole of the expenditure, but would have to make over half the increased revenue to the Government of India?—Some share no doubt.

13943. Might that not lead to a good deal more friction than there is under the present system?—I do not see why it should.

13944. Would there not be a tendency for the province to say, "The Government of India is getting the unearned increment which is the produce of our enterprise and our expenditure"?—That is possible, but I think the province would rejoice in its freedom.

13945. Is there not a tendency in Burma to look upon the amount paid to the Government of India somewhat as a tribute?—I have seen the statement in newspapers.

13946. Would there not be somewhat more ground for such a contention if the Government of India took no share in provincial expenditure, but simply took a share of the provincial revenue?—There would be that debating point, of course.

13947. You suggest that the Local Government should be permitted to abolish appointments of any pay whatever; do you include appointments held by Imperial Services such as the Indian Civil Service, or the Public Works?—Yes, I think so.

13948. You are aware that the Secretary of State, while granting larger power to the Government of India in respect of other appointments, has kept the old limits in respect of appointments which are usually filled in England?—I have not heard it.

13949. Would the Secretary of State be likely to allow a Local Government a free hand in abolishing appointments held by members of the Indian Civil Service?—It depends how the matter was put before him.

13950. You put it as a grievance that the orders passed upon the report of the Excise Committee were not all of them primarily applicable to Burma, and gave a certain amount of trouble. Is it not the fact that the Burma Government especially asked to have the report, and the orders thereon, communicated to them?—I daresay they did.

13951. If the Burma Government asked for the orders, how can they reasonably complain that they received them?—The orders were communicated with certain instructions; I do not know that the Local Government asked for those instructions.

13952. There was a general Resolution on each portion of the Committee's report?—Yes; it went into great detail.

13953. Primarily, of course, with reference to those provinces the conditions of which the Committee had investigated?—Yes.

13954. At the request of the Burma Government they were forwarded to you?—That I do not know; of course, it may be so.

13955. But were not these recommendations left to your Government to decide upon, without any absolute order that you should do this, that, or the other?—I believe not, but they were not necessarily passed on to me with the original orders of the Government of India.

13956. You referred to the contract distillery system as an instance in which the intervention of the Government of India was for good. That was a case where the Local Government had started a different system, and the Government of India said, "We think from our experience in India that this is not a good system and you had better try the other"?—Yes.

13957. The Local Government at once acquiesced?—Yes.

13958. And you think it has been a good thing?—I think it has been a success so far.

13959. You are aware that an Inspector-General of Excise has been recently appointed. As regards these matters of excise in which the conditions of Burma differ from those of India proper, is it not likely that the appointment of this officer will tend to avoid the issue of orders which are not primarily applicable to Burma?—I do not see why it should.

13960. I presume he would visit the province?—Yes, he may.

13961. Would he not be able to tell the Government of India what the exact circumstances of the province are?—Yes, I suppose he will do that, as far as he gathers them in the course of his tour.

13962. As regards opium, is not the internal consumption of opium included under the head of "excise" in this province as in the rest of India?—Yes.

13963. You recognise that opium is an especially difficult matter to deal with in Burma?—Yes.

13964. You do not desire any great freedom from the control of the Government of India and the Secretary of State in regard to your special opium policy?—I recognise that it is practically impossible.

13965. In regard to these opium rules you tell us that considerable inconvenience has been caused in this province. Is it not the business of the Financial Commissioner and the Local Government to prepare fresh rules applicable to the new conditions?—Yes.

13966. And they did not do so?—We have not done so yet.

13967. You are of opinion that in some cases the Local Government is restrained from making reforms which it might otherwise adopt because it would have to make out a case to the Government of India and get the sanction of the Government of India? Is it not a good thing sometimes to have to test your own conclusions in that way?—Yes.

13968. Until recently the salt tax was one rupee a maund here, while it was Rs. 2-8 a maund in the rest of India?—Yes.

13969. The one rupee a maund was levied on imported salt, while you taxed your local manufacture, in a somewhat crude way, by a duty on the cauldrons in which the salt was produced?—Yes.

13970. Was not the theory always that that should be equivalent to the one rupee on imported salt?—Yes.

13971. There was no idea of protection of a local industry?—No.

13972. The Government of India came to the conclusion, from the statistics of incidence, that there was a protection to the local industry, and the Burma Government adopted that view?—Yes.

13973. You are now doing away with the pot and cauldron policy and starting the quantitative assessment?—We have started that in several districts; we still have the other in others.

13974. Recently you came up to the Government of India as to the delay in bringing the assessment up to the full rate of one rupee a maund?—Yes.

13975. Was the permission you asked for readily granted?—Yes.

13976. In fact the Government of India took a lower figure than your own Government had suggested?—That is so.

13977. As regards mining restrictions, what is the character of the minerals in Burma?—Petroleum is the most important.

13978. You are aware of the object of the mining restrictions?—I think I have a general idea. It is to prevent monopolies.

13979. Are you aware that the imposition of those restrictions was due to the Secretary of State?—I am not aware of that.

13980. You spoke about the Director of Geological Survey not being in direct contact with you in

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these matters. Has your Government ever consulted him and asked his advice?—We have assistants of the Geological Survey in this province, and they report to the Director, and the Director, as a rule, edits their reports and sends them on to us.

13981. When you get a communication about a mining concession or anything else which under the existing rule has to go to the Government of India, do you consult the Director of the Geological Survey, or his local Assistant here, before you frame your own recommendation?—We consult his local Assistant, but not him.

13982. Then is your complaint that he sometimes differs from his local Assistant?—We do not necessarily accept the view of his local Assistant.

13983. Is there anything to prevent you from consulting the Director himself?—It is not the custom. I do not know whether he would advise us; he is not supposed to be our adviser. We have never consulted him by official letter; when he comes down personally, we consult him.

13984. In those cases have you followed his advice?—Not always.

13985. Then your real point is that you should be able to ignore his advice?—Certainly.

13986. I see you desire greater freedom for granting lands for religious purposes. You are aware that the policy of the Government of India is that of religious neutrality?—Yes.

13987. Might it not be dangerous to exceed the limits within which that policy should be allowed to be departed from in Burma?—I do not see any danger.

13988. You think there might be no dissatisfaction as between rival sects?—You must remember that all the waste land in Burma belongs to Government.

13989. And therefore you think there is plenty of land to give away?—They cannot get the land from anybody else; that is my point.

13990. As regards the forecast of land revenue settlements, of which you spoke as a hardship, are you aware that one of the objects was financial, in order to give the Government of India some information as to the amount by which you are going to add to, or possibly diminish, the land revenue as the result of your settlement?—Yes.

13991. Is not the Government of India interested in that as a sharer of the land revenue?—Yes.

13992. Another object is to enable the Government of India to ask for explanations if it has reason to think that you are putting the settlement rates too high?—I do not see how that comes into the forecast.

13993. Suppose your forecast showed double the existing revenue, would that not be a case for enquiry as to how this doubling of the revenue came about?—But the rates imposed have to go to the Government of India.

13994. But one of the objects of the forecast is to enable the Government of India to enquire what the reason is of any large increase, or possibly, decrease, which the new settlement is going to bring about?—But the forecast is prepared according to a rate which may, or may not, be utilised in the eventual settlement.

13995. Your point is, then, that the forecast in itself is not sufficiently accurate to be of much use?—Exactly, and cannot be made so.

13996. You say that in 1895 the Government of India became a great deal more stringent in its settlement regulations with regard to this province. Do you know the object of the change of policy?—I do not.

13997. Has not the influence of the Government of India been rather in favour of mitigating assessments here?—I think it has.

13998. One witness said that the rule which forbids an individual assessment to be increased by more than 50 per cent. at one time was due to the Government of India; is that so?—That is so.

13999. What has been the attitude of the Government of India with regard to *thathameda*? One witness told us at Mandalay that as regards Upper Burma he thought the Government of India had saved the *thathameda*—that the Local Government were inclined to abolish it and replace it by land revenue assessment and the capitation tax as in Lower Burma; is that correct?—A great many opinions have been expressed at different times, but I do not think the Local Government ever made a definite proposal to that effect.

14000. Are you aware whether the *thathameda* ever existed in Lower Burma?—Not that I know of; it is quite a modern tax.

14001. I gather that, personally, you do not regret the gradual disappearance of the *thathameda*?—I do not regret the imposition of the land tax.

14002. We were told by a witness that in the old days the people imposed the *thathameda* themselves and distributed it among the householders. Now, thanks to the revenue settlement, the *thathameda* is so small that they do not trouble about it and divide it equally; is that your experience?—Yes, that is done in a good many places.

14003. Might it not be better to have a larger *thathameda* and let the villagers have some discretion in applying it?—It is an arguable point; I do not think so myself.

14004. Is the land revenue assessment unnecessarily complicated?—I do not see any possibility of making it less complicated.

14005. Do the people understand it?—No, I should not think so.

14006. As far as the people are concerned they might have preferred the *thathameda*, with an increased amount if necessary?—Yes.

14007. You say that Local Governments should be encouraged by the Government of India to modify detailed orders in applying them to their provinces, leaving the general control to the Government of India. Is it not a possible difficulty in the application of that principle that it becomes a little hard, sometimes, to say whether a matter is one of detail, or whether it is trenching on principle?—Yes.

14008. In case of doubt, would you be inclined to leave it to the Government of India?—In case of doubt I should prefer to leave it to the Local Government.

14009. But if it was clearly a matter of principle, you think the Government of India should be referred to?—Yes.

14010. You spoke of the difficulty of giving similar powers to all Deputy Commissioners, and you were in favour of giving powers to some, and not to others. Would it not be a little invidious as a matter of practice to pick out one man and say "You shall have powers," and say to another man "You shall not have them"?—There is that difficulty.

14011. Might that possibly be obviated by giving the powers according to grades?—I should think if you were to make a discrimination of that kind you might say that substantive Deputy Commissioners should have the powers, and officiating Deputy Commissioners should not.

14012. Would you say the same with regard to Sub-Divisional Officers?—They belong to various Services.

14013. Are they not in grades too; you have got Assistant Commissioners in various grades, and Extra Assistant Commissioners in various grades?—Yes.

14014. Let us take the Assistant Commissioners first; could you discriminate there between grades?—Yes; you could.

14015. As regards the Extra Assistant Commissioners, where you have officiating men, might you discriminate, according to your plan, between the officiating and the permanent Extra Assistant Commissioners?—There are no officiating Extra Assistant Commissioners.

14016. Then you would have to fall back on the grade line?—That would not be easy because there are two systems of appointments; there are men of long experience who are promoted from the Subordinate Service, and there are men who are taken in direct.

14017. At any rate it might be possible to evolve a classification that would depend on a man's length of service?—Yes.

14018. We had it in evidence in Mandalay that there was difficulty in entrusting larger responsibilities to Burman Extra Assistant Commissioners; do you share that feeling?—No, I am prepared to give considerable responsibilities to them.

14019. You would take the Extra-Assistant Commissioner as he is, and make no race distinction?—Exactly.

14020. In Mandalay we came upon a little suit about the possession of some tamarind trees on State land which had been tried by a *myook*; we were told that the appeal from the *myook* would have to go straight to the Deputy Commissioner; is there any reason for that; why should not the appeal go to the Sub-Divisional Officer in the first place?—It is rather difficult to have the appeal to the Sub-Divisional Officer invariably, because the Sub-Divisional Officer may be a very newly appointed officer.

14021. But where the Sub-Divisional Officer is qualified should not these things go to him as a matter of course, in the first instance?—Yes.

14022. In the same way appeals from the *thathameda* assessments go straight to the Deputy Commissioner?—Yes, I think they do; they are very rare.

14023. Could they not go to the Sub-Divisional Officer?—Yes, they could.

14024. Speaking generally, might the powers of Sub-Divisional Officers, except in the case of the raw recruits, be increased to the extent of letting them be the appellate authority from the *myook* in the first instance, or from the village officer?—Yes.

14025. Are you in favour of allowing the Commissioner to appoint *myooks*, having them on a divisional list?—I do not see how it is going to be worked.

14026. It is worked in Bombay for example, as regards *mamladars*, and in Madras as regards district tahsildars, who are on district lists?—I am not altogether familiar with those provinces, but I doubt whether the tahsildars do such varied work as our *myooks*.

14027. Your divisions have five or six districts?—Four or five; one division has six.

14028. How many townships has each?—From 4 to 6.

14029. So that you have got 30 townships or so in a division?—Yes, from 20 to 30.

14030. Would not the division afford a sufficient cadre?—No, I think not.

14031. At present are *myooks* largely transferred from one end of the province to another?—They are transferred; it may be from one end to another.

14032. Is it not desirable to keep them in the same district, or the same division, as far as possible?—There would be a difficulty about that, because in Upper Burma it would be desirable to appoint local men as far as possible, and there would hardly be enough men for the posts which require a knowledge of English, such as Treasury Officers.

14033. I was not asking about first appointments; I am asking whether when a man is appointed he ought not to be put into the same district, or at any rate into the same division, for a considerable number of years?—It is advisable of course, that he should remain where he is for a considerable time. I do not know that there is any particular advantage in keeping him in the same division.

14034. Would you give the Commissioner power to post Assistant Commissioners and Extra Assistant Commissioners within his own division?—No, I do not think it would be convenient.

14035. You have mentioned the desirability of Commissioners being able to give persons third class magisterial powers and to raise them to second class; might they not have somewhat analogous powers as to recording evidence in English and committing for trial at Sessions, and so on?—Yes.

14036. Some officers have proposed that Commissioners should have larger powers with regard to advances for house building and purchases; are you in favour of that?—Yes.

14037. We were informed that when a Commissioner finds a decision of the Deputy Commissioner wrong, he has to send it up to you instead of dealing with it himself; will you tell us the real state of the facts?—That is in revision cases. The Commissioner can upset the Deputy Commissioner on appeal.

14038. But when it is not a question of appeal?—He cannot upset him on revision. I can.

14039. Is there any reason why the Commissioner should not exercise revisional powers as well as appellate powers?—No, I do not think there is any real reason.

14040. As regards transfers, are some of them caused by too strict regard being had to seniority with regard to acting appointments?—I do not think there has been very much of that in recent years.

14041. You appoint locally as far as possible?—As far as possible. Of course in a good many districts we have not got Assistant Commissioners.

14042. But if you have got an Assistant Commissioner of five or six years service, who is thought fit to run the district, would you put him in for an acting Deputy Commissionership?—Yes, it is generally done.

14043. Outside privilege leave vacancies?—I should not like to say.

14044. You want to abolish the six months condition for combined leave and so forth. The system of combining privilege leave and other leave has only been in existence a few years, has it not?—Yes.

14045. Are you aware that one of the reasons which led the Secretary of State to approve it was to make vacancies longer so that there should not be these frequent changes?—Quite so.

14046. For that reason it was said that if a man wanted to use this concession of combining privilege leave with other leave, he must be away for at least six months?—Yes.

14047. If you break that down, will you not get back to the old stage of more transfers and shorter acting vacancies?—I think not, because the man is put under the disability of not being able to take leave again for three years.

14048. But I gather you want to get rid of that too. You say: "Generally speaking I think that the rigid restrictions as to the amount of, and the intervals between periods of, leave should be abolished"?—I say "rigid" restrictions.

14049. When you once do away with the letter of the law, can you keep restrictions?—I think so; I think there are very inconvenient cases now in which a man wants to go on leave two months short of his three years, and when it would be convenient for Government that he should go.

14050. Would you keep the general rule, and give the Local Government a dispensing power?—Yes.

14051. Would it be possible to have a Local Board for a township?—I doubt if they would do much good. I do not think that the Burman would be sufficiently interested in his township. They might be tried in some of the Lower Burma districts.

14052. Is Lower Burma more advanced than Upper Burma?—There is more money spent there, for one thing.

14053. On the other hand is not the system of self-government in villages more advanced in Upper Burma than in Lower Burma?—It has been better preserved.

14054. But you think that the financial situation outweighs that, and that it would be best to

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begin in Lower Burma?—I think so, when you are dealing with the township.

14055. Does the Local Government exercise its powers of revision very largely in administrative matters when there is no specific right of appeal?—That is on application by private persons; I should not think it does.

14056. Take an appeal from some administrative order; you stop appeals at some stage or other under law or administrative orders; a certain number are supposed not to go beyond the Commissioner, others not beyond the Financial Commissioner, and so on?—Yes.

14057. My point is whether, when the regular right of appeal is stopped, the faculty of revision is frequently exercised by the Local Government?—I think the Local Government not unfrequently makes enquiries, but it does not very often interfere.

14058. And the same with regard to personal matters, touching public servants?—No, I do not think the Local Government goes beyond the ordinary appeals in the case of personal matters.

14059. We were told that the Deputy Commissioners in Upper Burma were considerably overworked. If so, would it be possible to relieve them of civil work as has been done in Lower Burma?—Yes, I have no doubt it would.

14060. And the same with regard to the Sub-Divisional Officers and the *myooks*?—Yes.

14061. You refer to giving the Deputy Commissioners personal assistants; have they not got these officers already in some districts?—They have headquarters Assistants in some districts. I am in favour of extending that system.

14062. Is it the system here that the headquarters sub-division is always relatively small, and the officer there is practically supposed to assist the Collector in certain branches of the Collector's work?—No. There is a headquarters sub-division, but the man in charge of that is distinct from the headquarters Assistant.

14063. That is the system you want to extend?—Yes.

14064. Might not the Excise Commissioner make the appointments of excise superintendents and so on?—Yes, I see no reason why he should not; the only thing is that it is not considered expedient that he should exercise authority over the Divisional Commissioners.

14065. If the Divisional Officers do not make them at present, there is no *lèse majesté* with regard to the Divisional Officer?—They report on them, of course.

14066. We have had before us a report by Major Maxwell and Mr. Todd-Naylor proposing considerable delegation; are you in general concurrence with those proposals?—With most of them.

14067. Are they with you now, or with the Local Government?—Some have been sanctioned, some have not yet. They are being dealt with by instalments.

14068. Is not the over-work of which a number of District Officers complain, to a large extent due to the inefficiency of their clerical establishments?—Yes, undoubtedly.

14069. Do you suggest any way of remedying that?—Only time.

14070. You think that you get the best men now that you could get?—There are not enough men with the requisite knowledge to go round.

14071. Are your educational rules too lax?—If we required adequate qualifications, we should get even less clerks than we get now.

14072. (Sir Steyning Edgerley.) Is not your office constituted under Act XV. of 1888, section 5 of which gives a very wide general power of delegation?—Yes.

14073. Has there been any sort of public complaint as to the use of that section?—No.

14074. Does the use of that section touch the principle of any of the Acts in regard to which it is used?—No, I do not think so.

14075. It is simply the detail of the power under the particular section, in accordance with the principles of the Act, being exercised by A instead of B?—Yes.

14076. Do you consider that that is the proper way of proceeding, where you have a mass of detail to gradually delegate?—It is convenient.

14077. Do you think that if, in your own case, the process had been by specific amendments of law, you would have got on as well as you have?—Not very much use has been made of that section.

14078. How then do you get all the powers of the Local Government which are exercised by the Financial Commissioner since your office was created?—Mostly by specific amendments of the law in the course of later legislation.

14079. You have had two or three consolidating Acts in Burma?—Yes.

14080. Do you suggest that that should be the ordinary means?—That is one of the means. The greater part of the detailed work under the Land Revenue Act is done by means of rules; they have been revised more than once since the Financial Commissioner was appointed.

14081. I see you recommend that "if it is understood that proposals for delegation would be welcomed if they are made as opportunity offers, they can be considered with much less strain upon the current business of the various departments than if all such proposals have to be made within a limited time." If you have a general Act for purposes of delegation you have only to deal with the Executive Department of the Government concerned?—That is so.

14082. If you proceed by the means of specific legislation you have to deal with the Executive Department and then with the Legislative Department, and the Bill has to go to the Secretary of State, and then has to pass through the Legislative Council; is that not giving undue trouble?—No doubt it is a lengthy process; still if there was a desire to delegate the business, I do not see that it need give trouble.

14083. You do not think that the mass of detail from all the provinces of India would overload the Legislative Department of the Government of India?—I suppose that the Local Legislatures would do as much as they could.

14084. Could the local Legislature delegate any powers at present belonging to the Government of India under Imperial Acts?—I fancy the powers of the Government of India are not very often mentioned in local legislation, so I suppose they could not.

14085. Still you say you are very anxious to get rid of the previous sanction of the Government of India in matters of rules; should all those cases be specifically dealt with?—I think it would be more convenient.

14086. More convenient or more proper?—I think it would be more convenient; it would be a notice to the public and to the officers concerned.

14087. But it is quite possible to give that notice by means of a notification inviting objections, as is done in the case of the procedure for extending many laws to new areas, without specific legislation in each case?—It is possible, but I should prefer the other procedure.

14088. In the last resort, in order to obtain financial independence, would you accept the provincialisation of all expenditure unless the Government of India administered the department directly?—Yes.

14089. In that case, of course, the proportion of the shared heads received by the Local Government would have to be slightly modified so as to cover the increased provincial liability?—Yes.

14090. If that were done it would hardly be correct to say, as was suggested to us, that the

Government of India took no share in the expenditure, but provincialisation on that basis might be a difficulty if you wanted to bring in a large scheme of reorganisation involving a heavy increase in expenditure?—I take it that the whole of the expenditure would have to be provincial.

14091. But if you took that into account, and the settlements had been modified?—Of course the settlement could be modified from time to time, but I take it that that would be objectionable except in the case of a very large scheme.

14092. Would it not be possible in the case of imperial heads to make any surplus from the share that you have given to meet expenditure under one head possibly meet deficits under another head?—Yes, that could be done.

14093. You suggest that perhaps some sub-heads under salt and customs might under such a scheme be made provincial. What sub-heads were you thinking of?—I was thinking of the salaries of preventive officers.

14094. At the present moment, is not part of the establishment under the head of Customs provincial?—No, I think not.

14095. You had experience of the Police Commission as Chief Secretary, and you thought the orders were in too great detail. When you represented the local circumstances, did you find that you got much of a hearing?—I have not followed the later course of the discussions; the matter upon which we chiefly thought that the orders were unsuitable was in respect of the draft Police Bill, and that is still under consideration.

14096. At Mandalay the Superintendent of Police suggested to us that the establishment and reorganisation were worked out too much by rule of thumb without sufficient allowance for local circumstances. Do you think that that is true?—I cannot say; of course, the establishments had to be worked out on general principles.

14097. Your view would be that the Government of India should have said "These are the principles," and left you to apply them?—I do not think that the Government of India interfere in the details of the police establishments of districts.

14098. An instance was given as to a headquarters inspector at Mandalay, whose office was ordered by them to be abolished?—I think that was an unnecessary detail.

14099. Do you suppose that there were no other instances of the same character?—There were others.

14100. Now suppose the Excise Commissioner came over and discussed matters with you here in order to learn Burma, how long would it take him to learn Burma sufficiently to advise the Government of India safely?—I suppose if he stayed over here a year he might learn a good deal about it.

14101. You do not think that a cold weather trip would suffice?—I do not think so.

14102. Would you be likely to get more than a cold weather trip out of him?—That I do not know.

14103. Have you ever seen any Inspector-General here for any length of time?—No, I have never seen any Inspector-General here for a year.

14104. Would it take somewhat the same period to learn provinces such as Madras and Bombay satisfactorily?—That I cannot say.

14105. If the Local Governments took anything like the same view as you have expressed, he would probably have to be in a state of pupillage for some eight or ten years before he could safely advise the Government of India as to matters in the provinces?—Yes.

14106. If you divided the functions of the imperial and provincial heads of account, to whom would you give excise?—To provincial, wholly.

14107. You said that revenue work was delayed by correspondence. Could you say whether one result of that correspondence was that the introduction of particular settlements was actually delayed?—Yes, very often.

14108. Does that cause a considerable loss of revenue?—Yes, sometimes.

14109. Do you remember any instance of great delay owing to that cause?—Yes, I remember one, and I no doubt could find others. The delay was of a year and a half. I do not remember the amount of the enhancement, but it was over a lakh of rupees.

14110. It was suggested that the moderation of assessment was due to the Government of India; would it surprise you to learn that the Government of India's action was due to the Secretary of State?—No, I should not be surprised.

14111. Who was the Chief Customs Authority before your office was created?—I think it must have been the Chief Commissioner.

14112. So that you got those powers really in relief of the Chief Commissioner, not by encroachment on the Divisional Commissioner?—Yes.

14113. As to the Director-General of Geology, in every case that has to be decided, are there non-technical outside factors which the Local Government can weigh more accurately than the Director-General?—Yes.

14114. We were told in Mandalay that the Inspector-General of Forests in the discussion of working plans gave his advice before the papers reached the Local Government. Would it be suitable for all Government of India Inspectors-General to give their advice at that stage?—Yes, I think it would be convenient.

14115. It was also suggested that it was part of the duty of the Directors-General to tell the Government of India what the exact circumstances of any particular case were; you would dissent from that completely?—Yes. That is the function of the Local Government.

14116. As regards the danger of monopolies being created, I presume that, if the Local Governments were made aware that it was a cardinal point of the Government of India's policy that monopolies should not be created, you would hold that the Local Government would be perfectly competent to observe the Government of India's desire in that respect?—Yes, I think so. Of course, the present mining rules do not prevent monopolies.

14117. Then as regards appeals. There are differences as between Upper and Lower Burma?—In revenue appeals, yes, under section 8 of the Upper Burma Revenue Regulation.

14118. Do you see any reason why appeals should be more freely allowed in Upper Burma than in Lower Burma?—No.

14119. You said you had not had much trouble about appeals yet. Is it not wise to get your rules prepared on the basis dictated by the experience of other provinces rather than to wait till you begin to feel the pressure?—No doubt.

14120. Your position would be that two concurrent decisions ought to be final?—Yes.

14121. Have you any rules authorising officials to withhold appeals which are for any reason inadmissible?—In the case of men with salaries under Rs. 50 a month, we have.

14122. I am speaking at the moment of administrative appeals?—No, we have no rules. They might be useful. It is within the province of the Local Government to make such rules.

14123. Then as to appeals by officers, would it be a good thing to have a fairly long probationary period on first appointment?—Yes.

14124. Would it be a good thing to have power, after confirmation, to give notice of termination of employment on, say, six months' or a year's notice?—It would always be desirable to get rid of a bad bargain.

14125. Would you go so far as to say that if a man had had 15 or 20 years' service and had then deteriorated, it would be worth the while of the State to dispense with his services at the cost of a pension?—Yes.

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20 Dec., 1907. 14127. As regards delegation of powers amongst subordinate officers, you have nothing in this Presidency like Section 11 of Bombay Act V. of 1879?—We have something approximating to that under the Lower Burma Land and Revenue Act. It is a good deal used.

14128. You have nothing of the sort in Upper Burma?—No, in Upper Burma the Collector can delegate enquiries to his subordinate officers, retaining the power of decision.

14129. But he cannot practically make a good Sub-Divisional Officer the Collector in his own subdivision subject to appeal to, and revision by, himself?—No, that cannot be done.

14130. Do you know that they have had that power in Madras since 1828?—Yes. I think that it would be a convenient power to have.

14131. A suggestion was made to us in regard to annual reports that they might be written by Divisional Commissioners rather than by Deputy Commissioners, on statistics supplied by, and after actual personal conference with, the Deputy Commissioners, so that the Commissioner should present an account of his division as a whole; would that be a good system?—I cannot say that I am in favour of that. The division is too large a unit for the presentation of figures and explanations. Some divisions include very diverse districts. I think it would take longer. I do not think it would save the Deputy Commissioner.

14132. Are there not a good many reports that are presented rather in that way, for instance forests and income-tax?—In income-tax reports the figures are given by districts. The body of the report is written by me but I obtain the materials from the districts.

14133. Then as regards transfers, would it save transfers if some part of the reserve were kept in the higher grade? Suppose you had a small portion of the reserve—say, two officers, in the Deputy Commissioner's grade ready for an emergency or special duty; would that tend to diminish transfers?—I do not know quite what you would do with these men while they were waiting.

14134. Would they ever be unoccupied?—Work could always be found for them, of course.

14135. You have got something like that system in regard to Extra Assistant Commissioners?—We have, but I do not see that it diminishes transfers.

14136. About the question of combined leave for six months. All that you require to meet the difficulty suggested there would be to rather extend the rules which allow an officer to obtain leave within three months of return from privilege leave on a *bona fide* change of mind? Assuming that this request for return with which he is willing to comply occurs after he has gone on leave, there is a *bona fide* change of mind?—Sometimes it is not a change of the officer's mind; it may be the Head of the Department who suggests that the officer might come back, and he agrees.

14137. Then it has been suggested to us that it would be a good system if the amount in the Public Works budget available for new works, after meeting various recurring charges and works in progress, were broken up and given in lump sums to Divisional Commissioners for expenditure; do you think that that would be a good system?—Yes, I think it would; of course, there would have to be a reserve for things to be settled by the Lieutenant-Governor.

14138. You think on the whole the money would be better allotted than if it were all done in the Public Works Secretariat?—Yes, I think it would.

14139. It has been suggested that it would be a good thing to give Deputy Commissioners and Commissioners small lump grants for miscellaneous expenditure in emergencies; do you agree that that would be a good thing?—I think it would be a good thing if they are able to utilise them, but if this grant is going to be put in one head of the

budget and they cannot transfer it to another head, it would not be much good.

14140. It would be entirely discretionary; for example, you suggest that Deputy Commissioners should meet the headmen every year in darbar; on such an occasion, they might give small grants to men who had done extra good work; to do that at present would cause correspondence?—Yes; I think it would be convenient if the Deputy Commissioners had a small fund for purposes of that kind.

14141. Then as to Superintending Engineers and Conservators; they usually live in Rangoon or Maymyo?—Yes, they are all either in Rangoon or Maymyo.

14142. It has been suggested that they could more profitably live at the headquarters of the Commissioners as far as possible, so that the Commissioners might have the benefit of expert advice?—There are not as many of them as there are Commissioners. There are four Conservators and eight Commissioners. It would be advantageous, but I am not sure that the counterbalancing disadvantages would not be as great.

14143. Another suggestion that was made was that it would greatly save the Deputy Commissioners if the detail work of supervision of treasuries and records were entrusted to experts. Are you in favour of that?—As regards treasuries, yes, but not as regards other matters.

14144. As regards the principles of delegation, you told us that historically the delegation has been forced upon the Local Government by increase of work. Would you accept the principle that in the allocation of work the power should be placed as low down as possible, consistently with safety?—Yes.

14145. The guiding principle at present is that when the pressure becomes too severe at the top, they then unload?—That has been the practice.

14146. Would not recognition of the other principle, and action on it, lead to considerable delegation?—Yes, I think so.

14147. Another suggestion made to us was that Burma was eminently a province which was suitable for the institution of a Governorship in Council; are you in favour of that?—I am not aware what extra powers a Governorship involves; as regards any mere change in the form of Government, I do not think I am in favour of it.

14148. Do you expect within any reasonable time to have to increase such officers as the Financial Commissioner; will you be able to do the whole work of the province in your own sphere much longer?—There will either have to be two Financial Commissioners, or else some of the departments under the Financial Commissioner will have to be broken off, and made independent.

14149. Is there any reason why the Divisional Commissioner should not be the final authority on such matters as stamps and income tax?—I think they could do most of the work, certainly. There is room for further decentralization.

14150. (Chairman.) Is there any rule in the Secretariat here that an officer is not to remain more than a certain time in the Secretariat?—There is a rule; it is three years, if I recollect rightly. I do not think an officer has been in the Secretariat more than three years continuously recently.

14151. What is your own experience?—I was in the Secretariat a considerable time.

14152. How many years' service have you got?—Twenty-five years, of which 13 have been spent in the Secretariat.

14153. Is the rule now observed of turning an officer out of the Secretariat after a few years' service?—I do not remember that any officer has been in the Secretariat for over three years for some time past.

14154. If it should prove that that rule is not now strictly adhered to, do you think it ought to be adhered to?—I think it is a good rule; it must be applied, no doubt, with discretion.

14155. Is one of the reasons why there is an application on the part of nearly all officers to be allowed to make grants of land for religious purposes that there is only one principal religion in Burma?—Buddhism is the preponderant religion in Burma, but the real reason why this question has some importance in Burma is that in other provinces religious bodies can get land from land-owners, whereas in Burma all the waste land is in the hands of Government. There is private land under cultivation, and used for house sites, and so on, but the vacant land belongs to Government in this province.

14156. Is nothing but vacant land in other provinces ever given for religious purposes?—It is the grant of vacant land which is most often in question.

14157. You said something about an appeal to Sub-Divisional Officers from the *myook*. If there is an appeal up to the Deputy Commissioner, is that not merely adding one more link in the chain of appeals without getting rid of the appeal?—At present there are two appeals, one to the Deputy Commissioner and one again to the Commissioner.

14158. If you introduced the Sub-Divisional Officer you would only add one more link in the possible chain of appeals?—You might stop the appeal one stage lower.

14159. Therefore the introduction of the Sub-Divisional Officer would be conditional on the appeal being stopped lower than it is at present?—Yes.

14160. Is the period of two years too long for an officer, to be away on leave from his charge?—I do not think it is too long as a maximum.

Mr. GEORGE C. BUCHANAN was called and examined.

14168. (Chairman.) You are Chairman and Chief Engineer of the Rangoon Port Trust?—Yes. I am authorized by the Port Commissioners to give evidence on their behalf.

The Port Commissioners prepared and submitted to the Local Government in May, 1902, a draft of a new Port Act, as it was found impossible to carry on effectively the work of the port under the very limited powers accorded to them under the Act of 1879, and they asked for enlarged powers and greater freedom from control in matters of minor importance. After very considerable discussion, and when all points had been threshed out by the Local Government, the Port Commissioners, and the local bodies interested, a complete bill was sent to the Government of India by the Local Government on the 3rd October, 1903. The Bill was revised by the Government of India and finally received the assent of His Excellency the Governor-General on 10th April, 1905. Alterations were made in the Port Commissioners' original draft, and again in the draft of the Local Government, which, in the opinion of the Port Commissioners, were unnecessary and against the principle of decentralization; the chief of these were as follows:—

The Commissioners asked that they should in meeting have power to sanction works authorized by the Act, provided that no new work, the estimated cost of which should exceed two lakhs of rupees, should be commenced by the Commissioners, nor any contract entered into in respect of the same, until the plan and estimate thereof had been submitted to and approved by the Local Government. The Local Government in their final draft cut this sum down to one lakh, and the Port Commissioners raised no objection, but the Government of India again divided the sum by two and reduced the Port Commissioners' powers of sanction to Rs. 50,000, and added a clause to the effect that no work, the cost of which exceeded two lakhs, was to be sanctioned until the plan and estimate had been approved by the Governor-General in Council. The Port Commissioners in the first instance only asked for the powers already accorded to the Bombay Port Trustees, but they were content with the proposals of the Local

14161. Does not an officer lose to a certain extent his knowledge of the vernacular?—No, I should not say so.

14162. I do not say that he would lose it altogether, but would it not lessen his knowledge?—It may take him a month or so to recover his colloquial fluency; not more than that.

14163. Referring to your answer as to a possible transformation of the Government here into a Governorship in Council, are the questions at stake in this growing province such that the necessity of a one-man decision only in all matters is becoming so burdensome as not easily to be borne?—No doubt the work thrown on the Lieutenant-Governor is extremely heavy; still I should not say the stage has arrived.

14164. Is there not a double judicial authority in Burma?—Yes, one in Upper, and one in Lower Burma.

14165. Have you ever found that there is a conflict of decisions between the two?—Sometimes there is.

14166. Has that caused occasional difficulty in the interpretation of the law?—Yes, when their decisions conflict, each part of the province has to follow its own judicial authority.

14167. Does that not in practice render administration more difficult than it otherwise would be?—It does cause some difficulties. They are not very serious. In one or two important cases the differences have been removed by legislation.

(The witness withdrew.)

Government. They are not satisfied with the further reduction of the Government of India, and they especially urge that the powers of the Local Government should not be limited to two lakhs of rupees. The Port Commissioners are a responsible body, all their engineers are specialists in harbour and dock works, imported direct from the United Kingdom, and with the advantage of the further advice of the Chief Engineer of the province, the Port Commissioners think it unnecessary for any ordinary project to go beyond the Lieutenant-Governor.

The Port Commissioners asked that the Chairman be given power to appoint and otherwise deal with officers and servants whose monthly salary did not exceed Rs. 300, these being the powers exercised by the Chairman of the Bombay Port Trust, but the amount was reduced by the Local Government to Rs. 200. It is not a matter of great importance, but the reduction involves more correspondence and entries on the minutes of proceedings, whilst the Chairman is frequently obliged to exercise the higher powers in anticipation of sanction.

The Commissioners asked that they should, for the purposes of the Act, have power to lease, sell or otherwise convey immovable property which should have become vested in or been acquired by them provided that no sale of immovable property, nor any lease exceeding 50 years, should be valid without the previous sanction of the Local Government. The Local Government in their draft reduced this period to 21 years, and the Port Commissioners accepted this reduction, but the Government of India made a further reduction to 10 years, which practically deprives the Port Commissioners of any power at all, and has actually kept back the development of their estate.

A clause was inserted by the Local Government in the revised draft, and ultimately became law, to the effect that in the case of property vested in the Commissioners otherwise than in exchange for its market value, no buildings or other permanent structures should be erected except with the general or special sanction of the Local Government, and no works for the reclamation or protection thereof should be undertaken without the like

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sanction. The Commissioners consider this restriction unnecessary and tending to delay the execution of works and to increase correspondence. The land is vested in the Port Commissioners for certain public purposes and, under the Act, they cannot spend any money on works or use the property vested in them except for the purposes of the Act. They are given certain powers of sanction with regard to the execution of works and their annual budget is sent up for the approval of Government, but as the bulk of the Port Trust land has been vested in them by Government, the powers to execute works are useless when application has to be made to Government for permission to build upon the land.

The Commissioners asked that they might, with the previous sanction of the Local Government, from time to time raise money for the purposes of the Act, or for the purpose of repaying, in whole or in part, any moneys borrowed or owing by the Commissioners, and they provided that when the consent of the Local Government has been obtained the same authority should direct and appoint the manner in which the money should be raised. The Local Government accepted the Port Commissioners' proposals, the Lieutenant-Governor (Sir Hugh Barnes) remarking that they appeared to him to be suitable and necessary, and the first draft of the Government Bill was, so far as borrowing powers were concerned, a replica of the Port Commissioners' proposals. In the second draft, made presumably after consultation with the Government of India, considerable modifications were introduced, and the principal clause read as follows:—

"36. If the Local Government shall, with the previous sanction of the Governor-General in Council by an order published in the Gazette, so direct, it shall be lawful for the Commissioners in meeting, from time to time, to raise money for the estimated expenditure on any of the following purposes sanctioned by the Local Government, to such extent as it may, from time to time, direct—

- (a) The construction and repair of works and erections necessary or expedient for carrying out the purposes of this Act;
- (b) the acquisition of immoveable and moveable property requisite for such construction or repair as aforesaid; and
- (c) the payment of any moneys, principal, interest and expenses, which may be due by the Commissioners on previous loans or otherwise."

This draft was sent to the Government of India, and stress was laid on the necessity for power to borrow to pay off a loan. The Act as it finally became law bore but small likeness to either the Port Commissioners' draft, or even the second draft of the Local Government, the principal clauses reading as follows:—

"34. The Commissioners may, with the previous sanction of the Local Government and of the Governor-General in Council and after due notification in the Gazette, raise money required for carrying out the purposes of this Act.

"35. (1) All loans raised under this Act shall be raised on the security of—

- (a) the property now vested, or which may hereafter become vested, in the Commissioners; and
- (b) the tolls, dues, rates, rents and charges leviable under this Act, less any sums set apart by the Commissioners as a sinking fund for the purpose of paying off loans.

(2) Loans may be floated in the open market, or obtained from the Secretary of State for India in Council, but the terms of every loan shall be subject to the approval of the Governor-General in Council."

There is also a provision, clause 42, to the effect that nothing contained in the Act shall prevent the Commissioners from raising, with the sanction of the Governor-General in Council, loans under Act III., of 1904, but by a proviso inserted after the Bill, Act III., of 1904, had been drafted, its usefulness was much impaired.

To still further curtail the powers of local bodies the Government of India have recently issued an order drawing attention to the fact that in India the State claims precedence in the demands upon the money market and directing that in order to prevent a possible depreciation of the price at which loans can be raised by the Government of India, no loan of any considerable magnitude shall be floated by a local authority at or about the same time as a Government loan, and in all cases in which general sanction has been given by Government to the raising of a loan, the dates proposed for the issue of future instalments of the loan and the amount of those instalments must be reported for the previous approval of the Government of India before any instalment is advertised for tenders, and that neither the dates nor the amount of the instalment may be raised without approval. In the opinion of the Port Commissioners, the borrowing powers asked by them in their first draft of the new Port Act were not extravagant or unreasonable, and the present arrangements are unbusinesslike and a bar to progress, the Commissioners having now under their own Act less power in the matter of borrowing than they had under the old Local Authorities Loan Act.

To compare briefly what the Commissioners asked for with what they got:—

Borrowing Powers proposed by the Port Commissioners and approved by the Local Government.

- (a) Local Government to be the sanctioning authority.
- (b) Commissioners to have power to borrow for the purposes of the Act, or to repay, in whole or in part, a previous loan.
- (c) Local Government to direct and approve the manner in which the loan shall be raised.

Borrowing Power as sanctioned by Government of India and incorporated in Rangoon Port Act, 1905.

- (a) Sanction of Local Government and Governor-General in Council and due notification in Gazette required.
- (b) Commissioners to borrow only for the purposes of the Act, and not repay a previous loan.
- (c) Loans may be floated in the open market or obtained from the Secretary of State in Council, but the terms of every loan to be subject to the approval of the Governor-General in Council.
- (d) Except with the previous sanction of the Governor-General in Council all loans to be raised in India and in Indian currency.
- (e) Commissioners with the sanction of the Governor-General in Council to be empowered to raise loans under Act III. of 1904.

With reference to (c) the power to borrow from the Secretary of State is a distinct advantage when money is scarce and dear, but up to the present our applications in that respect have not been granted. With reference to (b) and (e) the Commissioners have consistently urged that power should be given them to borrow to repay a short term loan. Such power is exercised by the Bombay Port Trust, and was strongly recommended for the Calcutta Port Trust by the Committee presided over by the Hon'ble Mr. Baker. The Rangoon Port Commissioners were led to believe they would obtain similar powers, if not under their own Act, under an amended Local Authorities Loan Act, but they were disappointed in the following manner:—

In November 1903 the Local Government sent to the Port Commissioners a copy of a Government of India Bill to make further provision regarding the borrowing powers of certain local authorities, and asked for an expression of opinion. The Bill was entitled the Local Authorities Loan Act, 1903, and contained amongst others the following clause:—

Notwithstanding anything in any other enactment for the time being in force, a local authority may borrow money in any manner authorised by law, for the purpose of repaying money previously

borrowed in accordance with law, and in the Statement of Objects and Reasons it was expressly laid down that the Bill was to enable certain local authorities to borrow money for the purpose of discharging loans previously contracted.

The Port Commissioners unanimously approved of the Bill, but when it became law, they were grievously disappointed to find that by a proviso which was not in the original draft the whole purpose of the Bill was defeated so far as borrowing to repay a previous loan was concerned. The inconsistency was pointed out to the Local Government and again by the Local Government to the Government of India, when the final draft of the Rangoon Port Act was submitted, but no action was taken, and, as already stated, the clause in the Port Commissioners' Act giving power to raise loans under Act III. of 1904 is thus rendered of little value. Instances of delay, inconvenience and pecuniary loss owing to the strictness of the existing rules for borrowing can be produced if required.

The Port Commissioners would also draw the attention of the Commission to an order of the Government of India No. 2834 A, dated Simla, 12th May, 1904, as follows:—

"The attention of the Government of India has recently been drawn to the fact that Local Authorities sometimes undertake the construction of works, forming an integral part of schemes involving large expenditure from loan funds, without first obtaining the approval of the authority competent to sanction the schemes as a whole, and without making definite provision for financing the complete project. It is manifest that this practice is inconsistent with sound principles of finance, inasmuch as the Local Authority may thereby be committed to large expenditure from borrowed funds, without any previous consideration whether its resources are adequate for the purpose. It may thus either be compelled to borrow beyond its means or to abandon the works in an incomplete state."

"In order to put a stop to this irregularity wherever it may prevail, the following instructions have been drawn up; and I am to request that, with the permission of His Honour the Lieutenant-Governor, they may be communicated to all Local Authorities in Burma, and their observance strictly enforced in future. Whenever it is proposed to carry out any work, of which the cost in whole or in part is debitable to loan funds—

- (1) An estimate of the cost of the entire scheme should be prepared and submitted for such sanction as is required by law.
- (2) A programme of construction should be drawn up, showing the sums which will probably be required year by year until the work has been carried to completion.
- (3) The application for the loan should cover the entire cost of the project (or so much of the cost as it is proposed to meet from the borrowed funds), and it should show the year in which each instalment is to be raised.
- (4) No expenditure should be incurred on the work until the loan for the entire project has been duly sanctioned, and the approval of the authority competent to sanction the plans and estimates has been obtained."

Theoretically the principle of such an order is sound, but as practised in India the Port Commissioners have found it to be unworkable and the vocative of much unnecessary delay because of the extraordinary amount of correspondence and detail required by the many authorities whose hands a project passes through before it reaches the Government of India.

The Port Commissioners desire to emphasize the fact that the Port Trusts of India and Burma are composed of the best men available, both official and mercantile, their Executive Officers are all highly trained and well paid men, and it is generally admitted that the port is well managed and compares favourably with other local bodies. A larger measure of Government control is necessary than in the case of a 1st class Home Port, but

much greater powers in the management of Ports could with advantage be given to the various Port Trusts and to the Local Governments.

14169. Who appointed you?—The Local Government appointed me; my office was sanctioned by the Secretary of State.

14170. How many members are there of the Port Commissioners?—13, of whom four are elected by the Chamber of Commerce and one by the Trades Association, while there are five *ex-officio* members and three nominated members. Actually at present there are four *ex-officio* members and four nominated by the Local Government.

14171. You complain that the Act of 1905 was modified by the Government of India in a manner, and to an extent, which has been harmful to your actual working? In particular you refer to the reduction of the sum which you could apply to new works at your own discretion from two lakhs to Rs. 50,000. Has that in practice affected your work in any way?—Yes, it means that in all works over Rs. 50,000 we have to go up to the Local Government.

14172. How many times have you gone up this year, for instance?—I think we have only gone twice this year, and once or twice last year.

14173. Is it not then really a question more of sentiment than of anything else which makes you object to this restriction?—The restriction more particularly applies to the Local Government having to go to the Government of India for anything over two lakhs. We do not complain so very much about our own powers being cut down to Rs. 50,000, because it only happens once or twice a year, but the fact that the Local Government, if they have to pay for anything over two lakhs, has to go to the Government of India, does delay work.

14174. You represent to us that the Port Commissioners ought to be able to settle these questions offhand, but if you have to go to the Local Government, you have no power to settle them offhand?—But the Local Government could settle them very much quicker than if they went up to the Government of India.

14175. Has there, in practice, been much delay?—Yes. I was referring more particularly to the scheme of port works that the Viceroy has just opened.

14176. The total cost of that scheme was 92 lakhs. Suppose you had unlimited power to carry out these works costing 92 lakhs, would you agree that if the Government of India are not to be consulted, they must not be held to be responsible?—Yes.

14177. If you wanted to borrow 92 lakhs, where would you have been able to get the money?—I think we should have been able to get the money as we have got it. There is no guarantee of the Government of India, either direct or indirect.

14178. Are you quite sure of that?—The Government of India sanctions the loan; I suppose you might say that indirectly, having sanctioned the loan, they have satisfied themselves that the local authority is able to pay for it.

14179. Did they raise a loan for you?—We raised the loan.

14180. On the guarantee of the Government of India?—No, on no guarantee.

14181. Could you have raised that money without disturbing the borrowing powers of the Government of India? Suppose for instance you had issued your loan of 92 lakhs at the same time that the Government of India was borrowing, say, for irrigation or railway purposes; one or other of you would probably have gone to the wall?—Our money was raised, not the whole 92 lakhs at once, but in parts, and what we borrow is so small in comparison with the large loans of the Government of India that it would not really have affected the money market.

14182. The market for which is limited?—Yes.

14183. Therefore unless you made reference to the Government of India as to the time when the instalments of your loan were put on the market, and they agreed not to go themselves at the same

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14235. You have spoken about the delays that arise from the present procedure; you have had some experience, I think, of the English procedure? —Yes.

14236. Might there not be much longer delay there in case of having to get a private Act of Parliament passed for the promotion of any project?—If there was opposition there would be delay. In the ordinary projects brought forward by a Port Authority, where there is not very much opposition, there is not much delay.

14237. I see that in your Act the only power to suspend or abolish the Port Trust rests with the Government of India?—Yes.

14238. In other Acts it rests with the Local Government. Do you see any objection to the Local Government having that power instead of the Government of India?—I do not think there would be any objection to the Local Government having that power.

(The witness withdrew.)

Adjourned.

APPENDICES.

I.—Summary of the present organisation of Government in Burma. Filed by the Hon. Mr. Rice, Chief Secretary.

II.—Note by His Honour the Lieutenant-Governor of Burma on—

- (I.) The powers of the Local Government in matters concerning General Administration.
- (II.) The powers of the Local Government in matters concerning Revenue and Finance.
- (III.) On Decentralization in the Public Works Department.

III.—Memorandum by His Honour the Lieutenant-Governor of Burma on the delegation of powers to subordinate officers.

APPENDIX I.

SUMMARY OF THE PRESENT ORGANISATION OF GOVERNMENT IN BURMA.

In 1897 Burma, which had formerly been administered by a Chief Commissioner, was raised to a Lieutenant-Governorship. A Legislative Council, for the purpose of making laws and regulations, was constituted in the same year. The number of members is nine, with the Lieutenant-Governor as President. The members are nominated by the Lieutenant-Governor, but their appointment requires to be sanctioned by the Government of India. Five are ordinarily Government servants and four (including usually two natives of Burma) are selected from the non-official community. The Council does not at present possess the right of interpellation or of discussing the provincial budget.

The primary administrative division of Burma is into Upper Burma, including the Shan States and the Chin Hills, and Lower Burma.

Upper Burma, exclusive of the Shan States, is a scheduled district. The law in force there is closely assimilated to that in force in Lower Burma, the Acts which are in force in Upper Burma being specified in the first schedule to the Burma Laws Act. The rest of this memorandum applies except where the contrary is stated, to Upper Burma exclusive of the Shan States and the Chin Hills, and to Lower Burma.

The chief administrative officers under the Lieutenant-Governor are eight Commissioners of divisions, four in Lower Burma (Arakan, Pegu, Irrawaddy and Tenasserim) and four in Upper Burma (Magwe, which includes one Lower Burma district, Mandalay, Sagaing and Meiktila). The Commissioner of the Arakan Division and the four Commissioners in Upper Burma are *ex-officio* Sessions Judges in their several divisions. They also exercise as Divisional Judges civil powers. The Commissioners of the Pegu, Irrawaddy and Tenasserim Divisions have ceased to exercise judicial powers. All eight commissioners exercise extensive powers under a variety of revenue enactments. They are also responsible to the Local Government, each in his own division, for the working of all the departments of the Public Service except the Military Department and the branches of the Administration directly under the control of the Supreme Government. Under the Commissioners are 37 Deputy Commissioners, including two Police Officers in charge of the frontier districts of Northern Arakan and Salween. The majority of the Deputy Commissioners perform the functions of District Magistrates, District Judges, and Collectors under revenue enactments, as well as the miscellaneous duties which fall upon the principal District Officer as the representative of Government. But in 14 of the more important districts Deputy Commissioners have ceased to have any concern with the administration of Civil Justice. Subordinate to the Deputy Commissioners are Assistant Commissioners, Extra Assistant Commissioners and *myoaks*, who are invested with various magisterial, civil and revenue powers and hold charge of the townships, as the units of regular civil and revenue jurisdiction are called, and the sub-divisions of districts into which most of these townships are grouped. Among the salaried staff of officials the township officers are the ultimate representatives of Government who come into most direct contact with the people.

Finally, there are the village headmen, assisted in Lower Burma by *se-in-gaungs* (rural policemen), and in Upper Burma by elders variously designated. Similarly, in the towns there are headmen of wards and elders of blocks. The system of revenue collection through the agency of village headmen is being steadily developed. In Lower Burma the land revenue and other district taxes were at one time collected by the circle *thuyis* in charge of large groups of villages, but these circle appointments are now, with rare exceptions, being abolished as they fell vacant from death, retirement

or other cause. The *myothugyis* in Upper Burma, who had in some instances been entrusted with this work, will similarly disappear in the course of a few years. The headmen are remunerated by commission on the amount of revenue which they collect.

The Revenue Administration of the province is superintended by a Financial Commissioner assisted by two Secretaries, a Settlement Commissioner and Director of Land Records, and Excise Commissioner and a Director of Agriculture. The introduction and revision of land revenue settlements in the province is under the control of the Settlement Commissioner and Director of Land Records, who is assisted by a Deputy Director, an Assistant Director, and 34 Superintendents of Land Records, besides a number of Settlement and Assistant Settlement Officers. The duties of the Director of Agriculture, who is assisted by four trained experts include the development on scientific lines of the agricultural industries of the province and the control of the Civil Veterinary Department.

The Chief Court is the highest Civil Court of appeal and the highest Court of Criminal appeal and revision for Lower Burma. It is also the High Court for the whole of Burma (including the Shan States) in reference to proceedings against European British subjects. In criminal and civil matters the Judicial Commissioner, Upper Burma, exercises, in Upper Burma, the powers of a High Court for appeal, reference and revision, except in respect of criminal cases in which European British subjects are accused.

All Sub-Divisional Officers and Township Officers are Magistrates, but in a considerable number of sub-divisions and townships, chiefly in Lower Burma, the Sub-Divisional and Township Officers perform no civil judicial work. All village headmen have limited magisterial powers and a considerable number exercise the powers of Civil Courts.

The Public Works Department is under the control of two Chief Engineers, the senior of whom is Secretary and the junior Joint-Secretary to Government in the Public Works Department. There are seven Superintending Engineers, including one for Irrigation. There is also at present an extra temporary appointment of a Superintending Engineer for architectural work in Burma. There are 41 Executive Engineers and 42 Assistant Engineers. Also a staff of 25 temporary Engineers and various subordinate officers of minor importance.

The Inspector-General of Police (except in the case of Rangoon town where there is a special independent Commissioner of Police) is the officer who is in administrative charge of the whole police force. He communicates directly with Government and exercises his authority over the officers subordinate to him through the medium of two Deputy Inspectors-General of Civil Police, a Deputy Inspector-General of Military Police and a Deputy Inspector-General for Railways and Criminal Investigation. The Superintendent of Police Supplies controls the Department of Police Supply and Clothing for the supply of rations, clothing and accoutrements to the military police and of clothing and accoutrements to the civil police.

The Deputy Inspectors-General of Civil Police have administrative control of ranges and are the immediate departmental superiors of District Superintendents, who refer to them for orders on all questions regarding the discipline and interior economy of the police force. The Deputy Inspector-General of Military Police performs similar functions with regard to the military police, while the Deputy Inspector-General of Police for Railways and Criminal Investigation is the officer in administrative charge of the railway police and the Head of the Criminal Investigation Department.

The chief executive police officer of each district is the District Superintendent, who is assisted by Assistant or Deputy Superintendents for the charge of the more important sub-divisions of his jurisdiction. He is responsible for the discipline and interior economy of the force under his orders but in other matters he is under the control of the Deputy Commissioner. There are 43 District Superintendents of Police, 38 Assistant Superintendents of Police and 34 Deputy Superintendents of Police. For the Military Police the command of a battalion vests in Upper Burma in a Commandant who is assisted by Assistant Commandants, while in Lower Burma similar functions devolve on Adjutants and Assistant Adjutants. All these Military Police Officers are Military Officers who are lent temporarily to the Local Government. There are 12 Commandants, 2 Adjutants, 37 Assistant Commandants, and 4 Assistant Adjutants in the Burma Military Police. The total number of civil and military police in Burma are approximately 13,400 and 16,000 respectively.

The Medical, Sanitary and Prison Departments in Burma were originally combined under an Inspector-General of Jails with Civil Medical administration. This arrangement was altered in 1899 when the control of the Prison Department was entrusted to a separate Inspector-General of Prisons. The control of the Medical Department was then vested in an Inspector-General of Civil Hospitals who was also Superintendent-General of Vaccination and Sanitary Commissioner. The Secretary of State has recently sanctioned the creation of a separate Sanitary Commissioner for Burma who, when appointed, will relieve the Inspector-General of Civil Hospitals from all extraneous duties and will administer the Sanitary Department. Matters connected with these departments are administered in each district by the Civil Surgeon, except in a few cases when a separate Jail Superintendent is found to be required.

The Chief Conservator is the Head of the Forest Department in Burma and the principal adviser to the Local Government on all forest matters. Subject to his general control there are four Conservators, who are wholly responsible for the administration of the circles of which they are in charge. The Conservators are assisted by 56 Deputy Conservators, 19 Extra Deputy Conservators and 41 Extra Assistant Conservators and servants. In all professional and technical matters, such as the preparation of working plans, fire conservancy and agricultural operations generally, Conservators address the Chief Conservator and receive orders direct from him. In the control of sanctioned working plans, the Chief Conservator has taken the place hitherto occupied by the Inspector-General of Forests. The Chief Conservator controls all sales of Government timber, and arranges for the supplies of timber required to meet railway, ordnance, and admiralty demands. He also supervises the collection of all

economic products by the Forest Department. Inspection notes on forests visited, forest officers inspected, and all demi-official correspondence on forest matters are, as a rule, addressed to the Chief Conservator.

The Commissioner of Excise superintends and controls the excise administration of the province under the general supervision of the Financial Commissioner, who is the Chief Revenue authority under the Excise Act. He controls and directs the excise establishments, and is in immediate charge of all matters connected with opium and excise administration. The Commissioner of Excise is assisted by a Chief Superintendent of Excise. This officer directly supervises excise establishment under the orders of the Commissioner of Excise. He is responsible for the efficient working of the excise staff, and it is his special duty to supervise all operations for the suppression of smuggling.

The Financial Commissioner is *ex-officio* the Chief Customs authority. At Rangoon there is a Chief Collector of Customs and two Assistant Collectors, one of whom is also Superintendent of the Preventive Service. At each of the three other principal ports, Moulmein, Bassein and Akyab, there is a Collector, and at Moulmein an Assistant Collector also. The Chief Collector of Customs is responsible for the working of the Indian Tariff Act, the Indian Merchandise Marks Act, and the Sea Customs Act, throughout the province, and pays visits of inspection to the several outposts and the bonded warehouses at Bhamo.

The Marine Department is supervised by the Principal Port Officer who is assisted by two Assistant Port Officers. The Principal Port Officer is also the Port Officer, Rangoon, and the Marine Transport Officer, Superintendent of Mercantile Marine, Superintendent of Lighthouses and Agent for Government Consignments, Civil Department. There are Port Officers at Bassein, Akyab and Moulmein. These officers are also Collectors of Customs for those ports. The superior port appointments are usually recruited from the Royal Indian Marine.

At the head of the Education Department is the Director of Public Instruction, and the work of inspection is carried on by five inspectors, four assistant inspectors, 64 deputy inspectors and 12 sub-inspectors. The Rangoon College, which is affiliated to the Calcutta University in Arts up to the M.A. Standard inclusive and in Law, comprises nine lecturers including the principal. The Educational Syndicate is a body outside of the Education Department, which advises Government on all educational matters and has for its object the promotion of education throughout the province.

The Burma Municipal Act was passed in 1898 by the local legislative Council. There are 29 municipal towns in Lower Burma and 16 in Upper Burma. There are nine town committees in Lower Burma and seven in Upper Burma. In nine of the Lower Burma municipalities and in Mandalay, some of the members of the Committee are elected while others are nominated. In the remainder all the members are appointed by the Lieutenant-Governor or the Commissioner of the division.

APPENDIX II.

I.—THE POWERS OF THE LOCAL GOVERNMENT IN MATTERS CONCERNING GENERAL ADMINISTRATION.

1. As a remark of general application, I suggest that when a statute confers certain powers on a Local Government or other authority, these powers should not be limited by executive order. Thus there are many cases where the power to make rules is conferred by law on Local Governments, and the sanction of the Governor-General in Council is not prescribed. In such cases it seems to me to be unconstitutional to limit by executive order the power of the Local Government, and I do not think that the Local Government should be required to

submit, for the previous approval of the Government of India, a draft of the rules which it proposes to frame, or should be asked to adopt rules drafted by the Government of India on a general model. This latter procedure has been followed not infrequently. It has occasioned much correspondence, which would have been avoided if the principle recommended above had been observed.

2. As regards the extent of the powers to be conferred on Local Governments in the matter of framing statutory rules, I suggest that in all Acts in which the rule-making power is conferred the power to frame rules which are of local importance

only, should be conferred on the Local Government subject to the control of the Government of India. The previous sanction of the Government of India in such cases seems to me to be unnecessary. The Government of India in the exercise of a general control would have power to interfere in any case in which interference was called for, but much correspondence would be saved if the previous reference which is now required in each case was dispensed with. I note the following as instances in which I consider that the powers of the Local Government in the matter of framing rules under Acts might with advantage be enlarged, and existing restrictions removed :—

(a) Section 78 of the Indian Registration Act, 1877 (III. of 1877), prescribes that, subject to the approval of the Government of India, the Local Government shall prepare a table of fees. This sanction has been interpreted to require the previous sanction of the Government of India to the publication of tables of fees. I suggest that the Local Government might well be authorized to prepare and revise such tables on its own authority and without previous sanction.

(b) Under section 32 of the Upper Burma Civil Courts Regulation, 1896 (I. of 1896), and section 41 of the Lower Burma Courts Act, 1900 (VI. of 1900), the previous sanction of the Government of India is required for the framing by the Local Government of rules with respect to establishments to be maintained for the service and execution of processes. This is, in my opinion, a matter which might safely be left to the discretion of the Local Government, subject only to the control of the Government of India.

(c) With regard to the framing of rules under the Destruction of Records Act, 1879 (III. of 1879), section 5 requires that such rules be confirmed by the Local Government and sanctioned by the Government of India. In my opinion the procedure is unnecessarily cumbersome and the power to sanction might be delegated to the Local Government.

(d) Under section 4 of the Indian Tramways Act, 1886 (XI. of 1886), the sanction of the Government of India is required for an order authorising the construction of a tramway, if any part of the tramway is to traverse land not included within the limits of a municipality or a cantonment. In business undertakings of this sort, delay in the issue of orders is open to obvious objection, and I suggest that the power of the Local Government to grant orders for the construction of tramways should be extended to cover the case of tramways outside municipalities and cantonments.

(e) Section 35 (1) of the Indian Ports Act, 1889 (X. of 1889), requires the sanction of the Government of India for scales of fees prescribed for pilotage, though the fees for other services, such as hauling, mooring, measuring, etc., may be prescribed by the Local Government without sanction. I consider that the fees for pilotage might be placed on the same footing as the fees for other services.

(f) Under section 69 of the Inland Steam-Vessels Act, 1884 (VI. of 1884), rules framed under the Act require the previous sanction of the Government of India. These rules are of mainly local importance. They deal with such subjects as the protection of inland steam-vessels from fire and from danger of collisions, the safety of passengers on such vessels, and arrangements for the examination for certificate of searangs and engineers. I consider that these matters might suitably be left to the discretion of the Local Government.

(g) By a recent revision of the rules relating to the granting of loans by Government to local bodies, and the raising of loans in the open market by such bodies, the powers of the Local Government under the Local Authorities Loan Act, 1879 (XI. of 1879), have been considerably curtailed. I recognise the necessity for certain restrictions in the case of loans granted from Government funds; and in the case of loans raised in the open market, I recognise the importance of the principle that the financial operations of Government in the money market should not be hampered by the competition of local authorities. But I am disposed to think that the restrictions imposed are unnecessarily stringent. Under the present rules, every application for a loan in the open market requires the sanction of the Government of India, whereas in the past seven years the Local Government was able to sanction 13 out of the 16 loans that were so raised. Under the former orders the object in view, i.e., the non-interference with the financial operations of Government, was sufficiently ensured by the obligation to report, for the approval of the Government of India, the proposed date of issue of the loan, and I should prefer to have the earlier practice restored. In the case of small loans—not exceeding 5 or 10 lakhs—I am inclined to go still further, and to recommend that, as the effect of the floating of such loans on the money market must be small, even the prescribed report to the Government of India might be dispensed with. Of the 16 loans raised within recent years in Burma, no less than 14 were under 10 lakhs and 7 were under 5 lakhs of rupees.

(h) Under section 32 of the Prisoners Act, 1900 (III. of 1900), the Local Government has power to send to the penal settlement at Port Blair any person under sentence of transportation, but the transfer of a prisoner from the Andamans to a prison in Burma requires an order from the Governor-General in Council under section 29 (1) of the Act. This gives rise to unnecessary correspondence in cases in which I have decided to exercise the power vested in me by section 401 of the Code of Criminal Procedure, 1898, and to remit the unexpired portion of a transported convict's sentence. In such a case the transfer of the prisoner to a jail in Burma is necessary in order that he may be released at or near his home, and the reference to the Governor-General in Council is a superfluous formality. I recommend, therefore, that when the transfer of the prisoner is required with a view to his release, the power to order his transfer should be vested in the Local Government.

3. In the sphere of general administration I consider that the restrictions imposed on the Local Government with regard to the filling of certain classes of appointments might suitably be relaxed. The following instances are noted :—

(a) Under executive orders persons other than statutory natives of India cannot be appointed to appointments carrying Rs. 200 or upwards per month without the sanction of the Government of India.* This rule is in my opinion a salutary rule, which should be maintained, but its application has, I consider, been somewhat unnecessarily extended in certain respects. For example, it has been ruled that the sanction of the Government of India is necessary to enable the Local Government to transfer a person who is not a native of India from the Subordinate Civil Service to the Provincial

* Government of India, Home Department, letter No. 746-753, dated the 18th April, 1879.

Government of India, Home Department, letter No. 1046, dated the 3rd Oct., 1905.

Government of India, Home Department, Notification No. 2159, dated the 2nd Nov., 1892, and letter No. 347, dated the 18th May, 1901.

Government of India, Home Department, letter No. 603-Pice, dated the 26th July, 1902. Secs. 4 and 17 of the Cantonments Act.

Art. 277 (3) of the Civil Account Code.

Civil Service or *vice versa*. I think that this is a matter which might be left to the discretion of the Local Government, and that when a person has been admitted to a post on pay exceeding Rs. 200 a month, the Local Government should be able to promote him to any higher post in which similar duties are performed. The same remark applies to the ruling under which officers belonging to the Provincial Services who are not statutory natives of India cannot be posted to the listed appointments of District Judges without the previous sanction of the Government of India, and to the rulings under which similar sanction is required for the appointment of a member of a Provincial Service to be a Deputy Commissioner or to officiate as a Deputy Commissioner in a listed appointment, or otherwise to officiate as a Deputy Commissioner for more than three months at a time. I am disposed to think that, after general orders have been promulgated defining the policy of the Government of India in the matter of maintaining a due proportion of natives of the country in certain branches of the Public Service, the duty of carrying out the orders in specific cases may suitably be entrusted to the Local Government.

(b) The appointment and removal of the Judicial Commissioner, Upper Burma, is vested by law* in the Government of India, and the appointment of Financial Commissioner is made with the previous sanction* of the Government of India.

It is improbable that the Burma Commission will not always be able to furnish officers of sufficient ability and experience to fill both these posts, and I consider that the power to fill both appointments without reference to the Government of India may suitably be delegated to the Local Government.

4. In connection with the administration of the Burma Military Police there exist a number of minor restrictions which might well, in my opinion, be removed. I note the following matters, which might well, I think, be left to the discretion of the Local Government. The Local Government should, I think, have power to make free issues of warm clothing and waterproof capes to the men of the Military Police,† to compensate them for clothing and other private property lost by them while engaged in the execution of their duties, to issue to them free rations‡ while serving on escort duty on the frontier, to compensate them for the wear and tear of their clothing when engaged on escort duty, and to pay them rewards for meritorious service. The Local Government might also have authority to send native officers and men of the Military Police to be trained in India, and to sanction the counting as service for leave and pension of the time spent in the journey and training in such cases. It would also be convenient if the Local Government could obtain on payment from the Military authorities, without the previous sanction of the Government of India, signalling lamps and heliographic apparatus for the use of the Military Police. This cannot be done at present.¶

5. The Local Government might also have power to sanction rewards to members of the Civil Police exceeding Rs. 500 without resort to higher authority.

6. Owing to the number of authorities concerned, delay is caused and some inconvenience felt in certain matters connected with the administration of cantonments. It would be an improvement if by means of suitable legislation the Local Government could be authorized to define the boundaries of, and could be authorized to define the boundaries of, and impose and revise taxes within, cantonments without reference to the Government of India. The whole law relating to cantonments is needlessly complex and cumbersome.

7. When it is desired to make changes in the rules relating to the examination of officers serving

* Section 17 (1) of the Upper Burma Civil Courts Regulation, 1896 (1 of 1896), and Section 2 (1) of Act XVIII. of 1888.

† Government of India, Home Department, letter No. 934-Pice, dated the 6th November, 1902.

‡ Government of India, Home Department, letter No. 2390, dated 14th December, 1889, and Finance Department, letter No. 380, dated the 4th May, 1880.

§ Government of India, Home Department, letter No. 44, dated the 24th March, 1888.

¶ Article 283 of the Civil Account Code.

under the Local Government in Hindustani, Yunnanese, Shan, and Karen and frontier languages, reference to the Secretary of State is required if the scale of rewards is altered, and in other cases the changes have to be reported to the Government of India. I suggest that the whole matter is one which might suitably be left entirely to the Local Government, even though the change involves an alteration of the rules contained in the Civil Account Code.

8. The sanction of the Governor-General is at present required to the nomination by the Lieutenant-Governor of members of the Local Legislative Council. I am disposed to think that this sanction might suitably be dispensed with.

Sect. 45 of the Indian Councils Act, 1861.

II.—THE POWERS OF THE LOCAL GOVERNMENT IN MATTERS CONCERNING REVENUE AND FINANCE.

1. With reference to the Land Revenue Administration, the conditions of Burma, with a fertile country and comparatively scanty population, where rates of wages of labour are very high and there is no pressure of population or subsistence, are entirely different from those of other provinces in India. It is therefore most desirable that the Government, which is in the position to know what is suitable to local conditions, should have a much freer hand than hitherto, and that analogies drawn from other provinces, where conditions are entirely dissimilar, should not be pressed. I would maintain the control of the Government of India as regards broad principles of administration, but I would at the same time relieve the Local Government of the necessity of referring to the Government of India for previous sanction in matters of detail. At present the time and attention of the Local Government are so much occupied by detail and by correspondence with the Government of India on comparatively unimportant points that it is difficult to find time or energy for the larger questions which are of real importance. In particular, I deprecate the practice, which is not unknown, of calling upon the Local Government for elaborate reports on questions which have been investigated in respect of other provinces but not in respect of Burma, and on conclusions which have no applications to our local conditions. A great deal of labour is imposed on the Local Government and its officers in this way. The conditions of life in Burma are comparatively simple; and complex questions which apparently arise in other provinces are not pressing here. Generally speaking, I suggest that the powers of the Local Government in respect of its financial administration should be enlarged.

2. I attach special importance to the proposals specified hereafter in detail for giving the Local Government greater power in the disposal of land and in managing the details of the land revenue system. So far as the disposal of land at market rates is concerned, I think that the Local Government should have very full powers. The question of the disposal of land free of revenue or at favourable rates is more difficult. But I should be glad if the powers of the Local Government in that respect could be extended at least as regards the grant of land for public, educational or charitable purposes, such as for schools or asylums. I do not recommend an extension of power to grant land for purely religious purposes.

3. The Local Government should, in my opinion, have power to sanction the inception of settlements and to sanction the necessary establishments therefor, subject to the prescribed limits of its powers in this respect. The employment of officers of the Commission and of the Provincial Civil Service on settlement should not require previous sanction when they can be provided from the sanctioned *cadre*. Variations in the order of settlement operations should also be in the power of the Local Government. The present procedure, whereby a forecast of the result of settlement operations, which is never of any real value, has to be prepared, and specific sanction has to be sought for the beginning of a settlement and for its duration for a specified period, might be abandoned with great advantage. Similarly, the Local Government should, I think, have power to pass orders on settlement proceedings and to fix revenue rates without

Department of Revenue and Agriculture.

previous reference to the Government of India. These matters are dealt with on consideration of local conditions, as to which the Local Government is in the best position to form an opinion. The practice which prevails of submitting to the Government of India the draft of Resolutions on Settlement Reports seems to me to be specially unsuitable.

4. Another matter in which the Local Government should, in my opinion, have more freedom, is in respect of the mining rules. The general opinion, in which I concur, is that the mining rules are framed so as to give an unnecessary amount of trouble and to discourage the development of the mining industry or the investment of capital in the country. I would give power to the Local Government to make rules of procedure suitable to local conditions and subject to general principles laid down by the Government of India. Subject to these principles, the manner of ascertaining the good faith of applicants, the nature and extent of concessions, and the terms as to rent and royalty, may very well, I think, be left to the discretion of the Local Government.

Forest
Department.

5. There has been a remarkable expansion and development in the forest administration of Burma, and this expansion is constantly increasing. It would greatly facilitate work and effect the saving of much time and energy if the Local Government were given enlarged power for dealing on its own authority with questions of routine and detail in matters connected with forest reservation, the levy of duty on forest produce, refunds of forest revenue, writing-off of irrecoverable advances, all of which at present have to be submitted for the orders of the Government of India.

Financial
Department.

6. In the Financial Department there is, I consider, a considerable scope for enhancing the power of sanction exercised by the Local Government. Matters of detail as regards the grant of pensions, allowances, extensions of leave, of joining time, condonation in the break of service, which at present require the sanction of the Government of India, might with advantage be dealt with by the Local Government and a great amount of time and labour would be saved thereby. I recommend that the powers of the Local Government to create new appointments be raised so that it may be enabled to make appointments up to Rs. 500 a month. This recommendation applies to all departments of the Administration. If adopted, it will save a great deal of trouble and correspondence. I also recommend that the power of the Local Government under Articles 72, 78 (b), 180, 181, 205 (a), 228, 368, 422, 423, 434, 739, 740, 743, 744, 1083, and 1094 of the Civil Service Regulations may be enhanced to the extent noted below in detail. The Local Government should, I consider, have the power to grant fixed travelling allowance up to a limit of Rs. 100 a month, to sanction all conveyance allowance as well as to grant or fix special rates of travelling allowance for special localities where travelling is expensive; also to sanction the grant of local allowance for all officers stationed in places which are particularly expensive to live in or which are destitute of the usual amenities of life. The correspondence connected with the question is at present extremely elaborate and lengthy, yet it is clearly a matter on which the opinion of the local officers should practically be conclusive. Further, the power to sanction all house-rent allowances or free quarters, without reference to the pay of the officers concerned, is one which may suitably be delegated to the Local Government. A good deal of correspondence is necessitated by the restrictions imposed by Articles 278 and 278A (a) (2) of the Civil Account Code, and I suggest that this latter Article may well be amended by the omission of the words "and that it does not establish a new rule or practice involving expenditure." It has been found that the Account Officers experience great difficulty themselves in interpreting this passage, and it has sometimes been used as a ground for objections which are unreasonable and which practically nullify the general effect of the Article. It should, in my opinion, be explicitly laid down that the Accountant-General must accept the orders of the Local Government under Article 278A. I would not, however, object to the submission by

the Local Government, for the information of the Government of India, of a periodical list of sanctions accorded under this Article. I think that Article 283 of the Civil Account Code can well be improved. A considerable amount of correspondence would be saved by amending this Article so that the Local Government may have extended powers in the matter of creating or abolishing appointments with a pay of more than Rs. 250 a month. I further consider that Local Governments should not be restricted by any limit in granting special allowances, such as local allowances—not, of course, personal allowances—house allowances, travelling allowances, horse or conveyance allowances, fees or honoraria. Under Article 98 (k) of the Civil Account Code, the power of the Local Government to sanction and delegate the authority to sanction the local purchases of articles of European manufacture may, in my opinion, be enlarged with advantage.

7. In the Department of Excise the working of the arrangements for regulating the sale and consumption of opium will, for some years to come, demand close attention, and much labour will be involved in the near future by the revision of establishment which has been proposed and by the detailed consideration of the further measures which have been suggested for rendering the present opium policy more effective. With a view to curtailing correspondence and ensuring an expeditious disposal of matters of detail, I recommend that the Local Government be authorized to frame rules under sections 8 and 13 of the Opium Act, 1878 (I of 1878), subject only to the control of the Governor-General in Council. As regards the rules under the Excise Act, 1896 (XII. of 1896), it is proposed to frame a special Excise Act for Burma, and it will, I consider, suffice to provide in the new Act that all rules thereunder may be framed by the Local Government subject to the control of the Governor-General of India. The approval of the Governor-General in Council, so far as the framing of rules under section 20, 22 and 23 of the Court Fees Act, 1870 (VII. of 1870), is concerned, may, I consider, be dispensed with.

8. Without prejudice to the generality of the foregoing suggestions, my specific recommendations on points of detail are as follows:—

(a) LAND REVENUE DEPARTMENT.

(1) The framing of rules under section 60 of the Lower Burma Land and Revenue Act requires the previous sanction of the Governor-General in Council. It is recommended instead that the power to make rules shall in future be subject to the control of the Governor-General in Council.

(2) Grants or leases of land made under Rule 2 of the Rules under the Lower Burma Land and Revenue Act might similarly be made by the Local Government subject to the control of the Governor-General in Council.

(3) Grants of land, revenue-free, for religious or public purposes, when the value exceeds Rs. 200, require the previous sanction of the Government of India. The rules both in Upper and Lower Burma might be amended so as to enhance the power of sanction of the Local Government to Rs. 500 in each case.

(4) The framing of rules for the disposal of State land in Upper Burma are made by the Financial Commissioner subject to the control of the Governor-General in Council. The control might in future be exercised by the Local Government.

(5) Framing of rules for the assessment of land revenue payable under section 27 (1) and the grant or withdrawal of abatement of rates of land revenue under section 27 (3). The previous sanction of Governor-General in Council might be dispensed with.

(6) Framing of rules with respect to the establishment to be maintained for the service and execution of processes in Upper Burma. The previous sanction of the Governor-General in Council might be dispensed with. Under section 51 (1) all rules are already subject to the control of the Governor-General in Council.

Separate
Revenue
Department

Sec. 60 of the
Lower Burma
Land Revenue
Act, 1876 (I
of 1876).

Rule 2 of the
Lower Burma
Land Revenue
Rules.

Rule 33 of the
Lower Burma
Land and
Revenue Rules
and Rule 53 of
the Upper
Burma Land
and Revenue
Rules.

Rule 26 (2) of
the Upper
Burma Land
and Revenue
Rules.

Secs. 27 (2) and
27 (3) of the
Upper Burma
Land and
Revenue Regu-
lation, 1889.

Sec. 49 of
the Upper
Burma Land
and Revenue
Regulation.

Rule 38 of
the Upper
Burma Land
and Revenue
Rules.

Rule 56A of the
Upper Burma
Land and
Revenue Rules.

Letter
No. 400-5, dated
the 6th Jan.,
1896, from the
Government
of India,
Department of
Revenue and
Agriculture.

Rule 19 of the
Mining Rules.

Rule 20 of the
Mining Rules.

Rule 21 of the
Mining Rules.

Rule 22,
Schedule B of
the Mining
Rules.

Art. 128,
Forest
Department
Code.

Art. 130 of
the Forest
Department
Code.

Art. 168 of
the Forest
Department
Code.

Art. 211 of
the Forest
Department
Code.

Secs. 29 and 35
of the Burma
Forest Act,
1902 (IV. of
1902).

Forest
Department
Code,
Appendix II.

Art. 72 of the
Civil Service
Regulations.

Art. 78 (b)
of the Civil
Service
Regulations.

(7) Grant of leases of land in Upper Burma otherwise than as provided by the rules. Sanction of the Governor-General in Council might be dispensed with. Both this and Rule 56A quoted in the succeeding paragraph were framed to suit a state which existed in Upper Burma years ago which has long since changed.

(8) Grant of leases of State waste land in Upper Burma to persons other than natives of Burma exceeding 10 acres. The proviso of this rule might be omitted.

(9) The power to sanction the inception of settlement operations and other expenditure required for a settlement subject to the usual restrictions upon the creation of appointments and also to fix and vary from time to time the period allotted for the settlement should be left to the Local Government.

(b) DEPARTMENT OF AGRICULTURE.

(1) Grant of mining leases over one or more blocks. The restrictions as to areas given in Schedule A to Rule 19 of the Mining Rules might be removed, and no maximum areas should be prescribed. The proviso to this rule should also be omitted.

(2) The restriction as to the size of an individual block imposed by Rule 20 might be removed.

(3) Rule 21 might be amended so as to empower the Local Government to insert a renewal clause without prior reference to the Government of India.

(4) The fixing of rents provided for in Schedule B might be left to the discretion of the Local Government.

(c) FOREST DEPARTMENT.

(1) The forest budget of the province is sanctioned by the Government of India under Article 1525 of the Civil Account Code, and it appears unnecessary that separate previous sanction should be obtained to the totals of the main heads.

(2) The Local Government might be allowed to sanction such additional grants not covered by corresponding increases of revenue if the total budget grant is not exceeded. The submission of a report to the Government of India of the additional grants covered by corresponding increase of revenue sanctioned by the Local Government might be discontinued.

(3) The power of the Local Government to sanction refunds of revenue under Article 100 of the Civil Account Code is unlimited. The power to sanction refunds of forest revenue under Article 168 of the Forest Department Code might be suitably enhanced.

(4) The limit of sanction of the Local Government to write off as irrecoverable advances under Article 211 of the Forest Department Code might be increased.

(5) The Forest Act might be amended so as to empower the Local Government—

(i.) to declare a forest no longer reserved;

(ii.) to levy duty on forest produce imported into Burma.

(6) The Local Government might be authorized to sanction condonation of deficiencies in candidates for admission into the Forest College, Dehra Dun.

(d) FINANCIAL DEPARTMENT.

The following cases which at present have to be submitted for the sanction of the Government of India might be left to the disposal of the Local Government:—

(1) The Local Government might be given unrestricted power to sanction honoraria payable from provincial revenues, and the limit in the case of honoraria paid from imperial funds might be raised to Rs. 500.

(2) The power to sanction temporary appointments and deputations, the cost of which is wholly or partly provincial, exceeding six months but not exceeding 12 months if the salary or salary and deputation allowance exceed Rs. 250.

(3) The extension of joining time beyond 30 days under Article 180 of the Civil Service Regulations.

(4) The extension of joining time sanctioned by the Local Government, but objected to by the Audit Officer.

(5) The relaxation or modification of the rules relating to joining time in exceptional localities.

(6) Counting towards leave the service of an officer who is discharged—on reduction of establishment—from, or resigns, the Public Service and is re-employed after a time.

(7) Grants of extensions of leave not exceeding a week, provided the leave has been earned, to officers who, through no fault of their own, overstay the period of their furlough on medical certificate or leave on medical certificate out of India.

(8) Counting of temporary service for pension if the pension does not exceed Rs. 10 a month. This power might be granted to the Local Government and delegated by it to the Financial Commissioner, who sanctions all ordinary pensions.

(9) Condonation of breaks of service of more than three months if the pension exceeds Rs. 50 a month, subject to the limit of six months' break in each case.

(10) Condonation of deficiencies in service of—

(i.) more than three months' duration when the pension is a provincial charge; and

(ii.) more than one month's duration when the pension is an imperial charge,

subject to the limit of six months in each case.

(11) Grant of a compassionate pension to an officer discharged in consequence of a change in the nature of the duties of his office.

(12) Grant of an extraordinary wound gratuity exceeding six months' pay or Rs. 600. The power of the Local Government under this article might be raised.

(13) Grant of extraordinary wound pensions exceeding Rs. 10 a month. The power of the Local Government might be raised.

(14) The power of granting compassionate gratuities or pensions where no gratuities or pensions are admissible under the rules might be exercised by the Local Government to the following extent:—

(i.) a gratuity not exceeding Rs. 1,000; or

(ii.) when injury or death is due to devotion to duty, a pension not exceeding Rs. 25 a month or a gratuity of equivalent amount.

15. Grant of gratuity exceeding two months' pay or Rs. 20 to a day-labourer or a mechanic injured, or to his representative if he is killed. The Local Government's power under this Article might be raised.

16. Grant of fixed travelling allowance up to a limit of Rs. 100 a month.

17. Grant of conveyance allowances.

18. Grant of actual expenses to clerks and officers in analogous positions on first appointment to the Shan States, the Chin Hills or the Pakokku Hill Tracts when such assistance is absolutely necessary. [A reference is invited to the Accounts Department letter No. 1027C.—5A.—97, dated the 31st October, 1907, to the Secretary the Government of India in the Finance Department.]

19. Payment to officers transferred for the public convenience of amounts not exceeding one-half of the actual expenses incurred on account of road transport in cases which involve long journeys by road over and above the travelling allowance admissible under the rules. [A reference is invited to the correspondence ending with the letter in the Home Department, No. 137 (Establishments), dated the 29th January, 1907.]

20. Grant of, or fixing of, special rates of travelling allowance for special localities.

21. Provision in the civil budget estimates of a province of expenditure from the accumulated balances. The budget as a whole is submitted to the Government of India for sanction under Article 1525 of the Civil Account Code, and it appears unnecessary that the previous sanction of the

Art. 181 of the
Civil Service
Regulations

Note to Art. 1
of the Civil
Service Regu-
lations.

Art. 205 (a)
of the Civil
Service
Regulations

Note 2 to
Art. 229 of the
Civil Service
Regulations

Art. 368 of the
Civil Service
Regulations.

Art. 422 of the
Civil Service
Regulations.

Art. 423 of the
Civil Service
Regulations.

Art. 434 of the
Civil Service
Regulations.

Art. 739 of the
Civil Service
Regulations.

Art. 740 of the
Civil Service
Regulations.

Art. 743 of the
Civil Service
Regulations.

Art. 744 of the
Civil Service
Regulations.

Art. 1048 of the
Civil Service
Regulations.

Art. 1075 of the
Civil Service
Regulations.

Art. 1083 of
the Civil
Service
Regulations.

Art. 1094 of
the Civil
Service
Regulations.

Art. 1139 of the
Civil Service
Regulations.

Art. 154 (2)
of the Civil
Account
Code.

Government of India should be obtained for the provision of expenditure out of the accumulated balances.

22. Grant of house-rent allowances or free quarters without reference to the pay of officer concerned.

23. Raising of the pay of clerks of similar status in separate offices.

24. Limitation to sanction of items of unusual expenditure not provided for in the rules. This clause might be amended by the omission of the words "and that it does not establish a new rule or practice involving expenditure." It should be explicitly laid down that the Accountant-General must accept the orders of the Local Government under Article 278 A., but there is no objection to the submission to the Government of India of a list of sanctions granted under this Article by the Local Government.

25. The abolition of appointments of pay exceeding Rs. 250 and the reduction of pay of appointments of salaries exceeding Rs. 250 (provincial charges).

26. The abolition of a class or grade of officers or the reduction of the pay of a grade or class of officers (provincial charges).

27. Creation of an appointment the pay of which exceeds Rs. 250, subject to a limit of Rs. 500 a month, and the addition to the pay and allowances of an officer up to a limit of Rs. 500 a month.

The power of the Local Government should not be restricted in the matter of granting special allowances, such as local allowances (not personal allowances), house allowances, travelling allowances, horse or conveyance allowances, fees or honoraria.

28. The period of temporary appointments or deputations which may be made by the Local Government might be raised to 12 months.

29. Creation of a class or grade of officers if the salary of no officer of this class or grade exceeds Rs. 500 per mensem.

Raising the pay of a class or grade of officers if the salary of no officer of this class or grade, after the raising of the pay, exceeds Rs. 500 per mensem.

The following amendments are therefore recommended:—

(i.) Articles 283, 4 (3) (a) may read: "No permanent appointment may be created with a pay of more than Rs. 500 a month," the rest of the present clause being omitted.

(ii.) In Articles 283, 4 (3) (b) "12 months" may be substituted for "6 months."

(iii.) Articles 283, 4 (4) may be omitted.

(iv.) Articles 283, 4 (5) may be read as follows:—

"No class or grade of officers the salary of which class or grade exceeds Rs. 500 a month may be created, and the pay of no class or grade of officers may be raised so as to exceed Rs. 500 a month."

30. Section 753 (iii.) (a) of the Civil Service Regulations requires that an officer must have ten years' qualifying service under Government before he can be transferred to foreign service. This rule has occasioned difficulty particularly in the Education Department, where transfers to and from municipal service are frequent. As the numbers of schools increase the difficulty will become more serious, and I therefore recommend the abrogation of the ten years' limitation. I also recommend that the sanction of the Local Government be sufficient under Article 787 to enable an officer returning from foreign service to count towards increment of salary the interval spent in such service.

31. The limitation imposed by Article 144 of the Civil Service Regulations, whereby the officiating incumbent of an appointment who holds no substantive appointment is only allowed half the pay of the appointment, unless special sanction is obtained from the Government of India, is found to be inconvenient in cases where there is no reserve of officers to fill a class of appointments. In such cases an outsider must be appointed, and it rarely happens that one-half of the pay of the

appointment is sufficient. I consider that the discretion now exercised in such cases by the Government of India might be vested in the Local Government.

32. The Local Government might have wider powers of disposing of certain matters connected with the grant of travelling allowance to private students sent to schools or colleges, and the allowing of Government servants to count as duty time spent at such institutions to improve their usefulness for the Public Service. At present, individual cases where it is desired to make the concessions referred to must be submitted for the orders of the Government of India. I suggest that the power to dispose of such cases should be delegated to the Local Government.

33. In the case of grants of compassionate allowances to the families and for educating the children of officers who have rendered important service to Government, the sanction of the Government of India is at present required. I regard these as matters in which the discretion of the Local Government might safely be trusted.

(e) SEPARATE REVENUE DEPARTMENT.

1. The power to frame rules under sections 8 and 13 of the Opium Act should be subject to the control of the Governor-General in Council. (At present they require the previous sanction of the Government of India.)

2. Framing of rules relating to process-fees and execution of processes. The approval of the Governor-General in Council might be dispensed with.

III.—NOTES ON DECENTRALIZATION, IN THE PUBLIC WORKS DEPARTMENT.

In my opinion the Public Works Department affords very large scope for decentralization. The system is exceedingly elaborate, and simplification and devolution seem to be clearly indicated.

2. (a) As regards delegations to Local Governments, I think it most desirable that the power of the Local Government to make appointments should be widely extended. To go to the root of the matter, I recommend that the imperial establishments should be distributed among the several provinces and that the system of maintaining a general list of Engineers under the Government of India should be abolished. At present, all imperial officers are on the list of the Government of India, and though promotions up to the rank of Executive Engineer, 1st grade, are made on provincial lists, beyond that point promotions are made by the Government of India. I suggest for consideration whether it would not be better to create separate cadres of imperial officers for each province so many Chief Engineers, so many Superintending Engineers, so many Executive Engineers of each grade, so many Assistant Engineers of each grade; and to let all promotions be made by the Local Governments concerned. If the cadres were properly arranged, a similar flow of promotion would be ensured for each province; though, of course, there would be temporary variations. This is the system adopted in the case of the Commission and of the Civil Service; and it is not obvious why it should be unsuitable for the Public Works Department. There would be nothing to prevent a Local Government, if it had not an officer fully qualified for any specified appointment, from asking the Government of India to arrange for the transfer of an officer from another province. This is done when necessary in other Civil Departments.

Local Governments have the power of appointing Commissioners and most Heads of Departments, including their own Secretaries. It is not apparent why they should not be trusted to appoint Superintending Engineers and even Chief Engineers, who are also Secretaries to Government.

If, in the smaller provinces, the result of this plan would be to create a cadre too small to allow for a reasonable flow of promotion or to provide suitable occupants of the higher posts it might be adopted for the larger provinces, including Burma, and the smaller provinces might be grouped and remain as at present under the Government of India.

Par. 11 of Government of India, Financial Department, Resolution No. 9531A, dated the 11th Aug., 1897, reprinted in Article 238 of the Civil Account Code.

Secs. 8 and 13 of the Opium Act, 1878 (I. of 1878).

Secs. 20, 22 and 23 of the Court Fees Act, 1870 (VII. of 1870).

3. If this plan were adopted, the system of recruitment might be the same as at present, a certain number of candidates being recruited each year by His Majesty's Secretary of State and allotted in settled proportions to the several provinces. When the cadres were definitely fixed, the rates of recruitment would be settled by actuarial calculation.

4. The Provincial Service should, in my opinion, be separated entirely from the Imperial Service and should be recruited in India. It should be divided into grades of Executive and Assistant Engineers (or, if preferred, Extra Executive and Extra Assistant Engineers) with definite rates of pay affixed thereto. Appointments to this service, as to the other Provincial Services, should be made exclusively by the Local Government subject to the rule which obtains in the case of other Provincial Services, that the appointment of anyone not a Statutory Native of India should require the previous sanction of the Government of India.

The present system of mixing up imperial and provincial cadres and requiring all appointments to the Provincial Service to be made by the Government of India and subject to very artificial rules, seems to me to be open to many objections.

5. Whether there is any prospect of the adoption, in whole or in part, of the system sketched above, I earnestly urge that the appointment and promotion of Upper Subordinates whose pay ranges from Rs. 60 to Rs. 400 a month should be made by Local Governments, and not as at present, by the Government of India. (Public Works Department Code paragraph 52.) The highest grades of Upper Subordinates above Rs. 250 a month should be placed in the Provincial Service; the rest should be styled the Subordinate Service and should be similar to the Subordinate Service in other Civil Departments. I do not think that hard-and-fast rules should be laid down as to the qualifications or previous training of the Subordinate Public Works Service. Local Government are interested in getting their Public Works well done, and could be trusted to frame suitable rules in these matters. The power of appointment should rest entirely with the Local Government subject to the rule that the appointment or promotion of anyone but a Statutory Native of India to a post on more than Rs. 200 a month should require the previous sanction of the Government of India. The present rule which requires these appointments to be made by the Government of India involves an infinity of trouble and leads to no good result.

6. Subject to the prohibition against sanctioning increases exceeding Rs. 25,000 a year, Local Governments should have full power to fix from time to time the strength of the Subordinate, Lower Subordinate and clerical establishments. The restrictions at present in force are quite unnecessary and are not enforced in other departments.

7. I do not think that there is much reason to complain of the rule which restricts the powers of Local Governments as regards sanction to projects to a specific sum. The limit in respect of provincial works is Rs. 10,00,000. As this was probably intended to represent £100,000, it might be well to raise the limit to Rs. 15,00,000, which is now the equivalent of that amount. But I do not urge this very strongly.

8. It has been suggested that the limit of the power of Local Governments to sanction imperial works should be raised from Rs. 50,000 to Rs. 2,00,000. This might be a salutary measure, and would save some correspondence.

9. It is suggested that Local Governments should have full power of sanctioning contracts for works which have been duly sanctioned, and that the limitation imposed in certain cases by paragraph 900 of the Public Works Department Code might be abandoned.

10. The rule which requires a Local Government to submit to the Consulting Architect to Government of India the plans of any building of which the estimated cost exceeds Rs. 50,000 should be abrogated. It leads to serious delay and inconvenience. Local Governments should be encouraged to refer to the Consulting Architect for advice and to assistance. But they should not be required to do so. In cases where his advice is likely to be useful,

they will no doubt be glad to avail themselves of the privilege.

11. If it has not the power already (the question seems somewhat obscure), the Local Government might have power to write off losses of all kinds falling on provincial revenues without limit of amount; as well as to write down the capital value of residences of officials. References on these points to the Government of India might be dispensed with.

12. The Local Government might have somewhat fuller discretion in the matter of fixing the cost of houses for Government Officers. Ordinarily, the rule which requires the cost to be fixed so as to yield a certain return, at rent not exceeding 10 per cent. of the pay of the officer who is to occupy it, might be prescribed. But in exceptional cases, for reasons to be recorded, the Local Government might have power to raise the limit of cost. The cost of building varies in different localities, and it may be impossible in some remote places to provide a suitable house at the cost fixed according to rule.

13. As regards the delegation of powers to Subordinate Officers, there is much room for improvement.

14. When a work has been administratively sanctioned by competent authority, the powers of sanction to the detailed plans and estimates might be as follows:—

ESTIMATED COST.

Superintending Engineer.—Unlimited, subject to such direction as to the submission of plans and estimates as may be given by the Chief Engineer.

Executive Engineer.—Rupees 10,000, subject to such directions as to the submission of plans and estimates as may be given by the Chief Engineer or Superintending Engineer.

It would be for the Chief Engineer or Superintending Engineer, respectively, to decide, according to the nature of the work, whether reference to him of plans or estimates of any part of it or of the whole should be submitted. Similarly, in the case of any specific work of importance, the Local Government should have power to require the submission to it for approval of detailed plans and estimates. But ordinarily administrative approval having been given to the general design of a project and to the limit of cost, Superintending Engineers and Executive Engineers, subject to the control of their superior officers, might be entrusted with the powers suggested. The present limits of the powers of sanction of Superintending Engineers and Executive Engineers are very low; and the rules as to the powers of Chief Engineers are obscure.

15. Generally, the Chief Engineer should have the ordinary powers of the Head of a Department; but he should be a supervising and controlling officer, and many of the powers of the Head of a Department should be exercised by Superintending Engineers.

16. Chief Engineers should have full powers in all matters connected with Subordinate Engineering establishment, excepting promotion to or reduction from gazetted rank. They should also be authorized, subject to the control of the Local Government, to delegate to Superintending Engineers and Executive Engineers such of these powers as they think desirable.

17. Chief Engineers should have full power in respect of the clerical and menial establishments of their offices, except as regards Gazetted Officers.

18. Superintending Engineers and Executive Engineers should have the same powers as to the acceptance of tenders as they have of sanctioning estimates. It is suggested, also, that they should be authorized to decide whether tenders should be invited publicly or not. The present rule (P. W. D. Code, paragraph 907) is said to be too rigid.

19. Superintending Engineers and Executive Engineers should have the same powers of sanctioning contingent expenditure as other officers of corresponding standing in other departments, e.g., a Superintending Engineer should exercise the same powers as a Commissioner, and an Executive Engineer the same powers as a Deputy Commissioner in this respect.

20. Superintending Engineers should have power to sanction advances to contractors (paragraph 925, P. W. D. Code) and of deciding whether security should be taken. Consequentially, they should have the power of writing off advances irrecoverable up to the limit of Rs. 1,000. Above that limit and up to Rs. 5,000, the power to write off should be vested in the Chief Engineer; and above that, in the Local Government. It is believed that the very high rates which prevail in this province might be reduced substantially if the power to make advances were conceded.

21. Superintending Engineers should have the power to sanction additions and alterations to sanctioned (not standard) designs, provided that the increased cost involved did not exceed 5 per cent. of the sanctioned estimate. The power of Superintending Engineers, in this respect, is thought to be unduly restricted [paragraph 311 (E) and 931, P. W. D. Code].

22. Standard scale having been laid down, Superintending Engineers and Executive Engineers

should be authorized to send indents for stationery directly to the Stationery Office. The control of indents by Chief Engineers and Superintending Engineers is not of practical value.

23. Superintending Engineers and Executive Engineers and Examiners should have full power of appointment, promotion and discipline in respect of the clerical and menial establishments under them.

24. It is thought that there is much room for simplification in the case of Public Works procedure and accounts, and that Examiners should not be bound by such rigid rules as those now in force. These appear, however, to be subjects hardly within the scope of the reference which has been made to this Government. Detailed proposals concerning them have therefore not been prepared.

H. THIRKELL WHITE,

Lieutenant-Governor of Burma.

APPENDIX III.

MEMORANDUM ON THE DELEGATION OF POWERS TO SUBORDINATE OFFICERS.

In what follows I submit proposals for delegating larger powers to the Financial Commissioner, Commissioners of Divisions, Heads of Departments and Deputy Commissioners. I confine my remarks to matters in which delegation cannot be effected by the Local Government on its own authority. Such matters as the Local Government can deal with on its own authority are being separately considered, and I propose to issue before long orders delegating enhanced powers in certain respects to the Financial Commissioner and other administrative Heads of Departments.

FINANCIAL DEPARTMENT.

As an observation of general application I consider that sanction to the inclusion for a specific purpose of any amount in the budget should be regarded as sanction to its disbursement, if required. I exclude the case of establishments for whose appointment the sanction of the Government of India or the Secretary of State is required. The necessity of applying for sanction to disbursement of any sum for any purpose after sanction to its inclusion in the budget for that purpose has been granted, seems to me to be superfluous, if the proposal is properly considered at the outset. A considerable amount of correspondence will be saved by giving the Financial Commissioner power to sanction temporary establishments for settlement and survey operations within the limits of budget provision and subject to reappropriation of funds. Under the orders communicated in Finance Department letter No. 5607, dated the 9th September, 1907, from the Government of India, the Financial Commissioner has been given powers to sanction temporary appointments in the Land Records and Survey Departments for a period not exceeding six months in duration. The Financial Commissioner urges that unless the Settlement Department is included and unless the limit is fixed at 12 months, the relief afforded will be of small account. I concur in this view and recommend the inclusion of the Settlement Department and the enhancement of the period of employment to 12 months. Under the orders communicated in the same Government of India letter, Heads of Departments are allowed to sanction temporary clerical and menial establishments under certain conditions. I advocate the extension of these powers to establishments other than clerical and menial, provided the duties to be performed are such as are ordinarily undertaken by Government at similar rates of pay. Another matter which involves a great number of refer-

ences to the Local Government is the transfer of funds from one major head of the budget to another. With a view to minimising the number of applications for sanction to the transfer of funds the sanction of the Government of India was obtained (*vide* Finance Department letter No. 3428A, dated 31st May, 1907) to certain alterations in the Burma Treasury Manual. Under existing orders the Head of a Department, a Commissioner and a Divisional Judge may now reappropriate, from one detailed head of establishment to another similar head in the budget under his control, even if the two detailed heads are under different major heads. The Financial Commissioner has represented that it would further curtail correspondence if he as a Departmental Head were given power to reappropriate from the heads "Establishment" and "Allowances" to the heads "Contingencies" and "Supplies and Services." This appears to be forbidden by Article 282, Civil Account Code. I agree that this suggestion will result in the saving of time and labour, and the matter appears to be worthy of further consideration. Articles 197A and 197B of the Burma Treasury Manual would, I think, have to be recast, and the final disposal of the matter is probably beyond the competence of the Local Government. I also consider it desirable to amend Article 1097 (b) of the Civil Service Regulations with a view to granting increased powers to Commissioners of Divisions and Heads of Departments. The question has already been submitted for the orders of the Government of India (*vide* correspondence ending with Finance Department letter No. 5607-Exc., dated the 9th September, 1907), and in the meantime I suggest the amendment of this article as follows:—

"If any member of the family of such an officer is prevented by good and sufficient cause from travelling with him, he is entitled to free passage or refund of passage money as above for such member provided such member follows the officer within six months of the date of his transfer or precedes him by a period not exceeding one month."

This would obviate the necessity of sanction being applied for.

In the matter of the grant of advances for the purpose of building or purchasing a house, it would, in my opinion, be well, further to enhance the power of sanction of Commissioners of Divisions and Heads of Departments. Under existing orders (*vide* Finance Department letter No. 5607-Exc., dated the 9th September, 1907), the power of Commissioners of Divisions and Heads of Departments is restricted to the grant of advances for the purpose of building only, up to a limit of

EXAMINATION RULES.

I think that Heads of Departments might be authorised to sanction rewards under the rules to their subordinates for passing examination in the vernacular, without reference to the Local Government.

INDIAN CHRISTIAN MARRIAGE ACT, 1872 (XV. OF 1872).

Under the Indian Christian Marriage Act, 1872, I desire to be able to delegate to the Financial Commissioner the power to grant or revoke licences to solemnize marriages, to appoint Marriage Registrars for any district, to grant or revoke licences to grant certificates of marriage between Native Christians, and to prescribe forms of registers and extracts. I would be prepared to delegate to the Financial Commissioner power to appoint for territories under the Local Government Registrars under the Births, Deaths and Marriages Registration Act, 1886 (VI. of 1886).

EDUCATION DEPARTMENT.

In the Education Department I desire to delegate, to the Director of Public Instruction, power to—

- (a) Fix the number of different grades of scholarships and their value (these matters are at present regulated in the European Education Code; but more elasticity is required). Par. 67.
- (b) Allot the number of scholarships to be granted to boys and girls for each examination. (This function at present devolves on the Local Government.) Par. 71.
- (c) Hire buildings for Government schools and for educational offices. Art. 98 (m), Civil Account Code.
- (d) Make contributions from provincial revenues to the athletic funds of colleges and schools. Art. 98 (m), Civil Account Code.

In the last two cases suitable limits could be prescribed by the Local Government; but within these limits no reference would be required in individual cases.

MEDICAL DEPARTMENT.

I should be glad to allow the Inspector-General of Civil Hospitals to sanction within limits prescribed in a scale to be prepared by the Local Government power to grant allowances to Assistant Surgeons for such additional charges as lock-ups, normal schools, etc. I would also allow him to obtain direct from the makers, medicines and instruments required for chemical laboratories, including the vaccine depot; in this case the power should be subject to the condition of budget provision.

MARINE DEPARTMENT.

Power to sanction the payment of extra duty pay to officers and men of the Station Vessel or any vessel of the Royal Indian Marine for towing a vessel from Calcutta or Chittagong or any port in Burma to Rangoon, or performing duties of a similar character might, in my opinion, subject to the conditions of the Marine Regulations, be delegated to the Principal Port Officer, Burma. Upon the same officer might devolve the duty of granting, on behalf of the Local Government, certificates to masters, serangs, engineers and engine-drivers, under the Inland Steam-Vessels Act, 1884 (VI. of 1884). I would also delegate to the Principal Port Officer power to grant deputation allowances under the usual limitations to officers belonging to the Lightship service for superintending the workmen engaged in repairing lightships in Rangoon.

JAIL DEPARTMENT.

I should be prepared to delegate to the Inspector-General of Prisons power—

- (a) To remit, under section 401 of the Criminal Procedure Code, 1898 (V. of

Rs. 500 in each case. This power might suitably be enlarged, and Commissioners of Divisions and Heads of Departments be authorized to sanction advances for either building or purchasing to a limit of Rs. 1,500 in any one case.

SEPARATE REVENUE DEPARTMENT.

There are several matters in the Excise Department which may, in my opinion, be left to the disposal of the Financial Commissioner, but I hardly consider it worth while to recommend amendments of the present Excise Act in view of the fact that a new Act is under preparation, and I propose to embody in it suggestions for enhancing the power of the Financial Commissioner and other subordinate officers. A good deal of correspondence is at present necessitated by the restricted powers of the Financial Commissioner and Heads of Departments in matters relating to customs stamps and opium, and the delegations now proposed will, in my opinion, tend to a more speedy disposal of ordinary cases which arise in these departments.

DEPARTMENT OF REVENUE AND AGRICULTURE.

In the Revenue Department the power to frame rules under section 32 of the Burma Boundaries Act, 1880 (V. of 1880), and under certain sections of the Lower Burma Land and Revenue Act, 1876 (II. of 1876), the Upper Burma Land and Revenue Regulation, 1889 (III. of 1889), the Lower Burma Town and Village Lands Act, 1898 (Burma Act IV. of 1898), the Burma Canal Act, 1905 (Burma Act II. of 1905), the Land Improvement Loans Act, 1883 (XIX. of 1883), the Agriculturists' Loans Act, 1884 (XII. of 1884), might be delegated to the Financial Commissioner subject only to the control of the Local Government. The power of the Financial Commissioner and Commissioners of divisions to sanction the grant, free of revenue, of land required for religious or public purposes might, in my opinion, be raised with advantage. Matters of detail in connection with the grant of mining concessions and agricultural loans, the appointment of Fishery Officers, and the prescribing of rates of fees for fishing implements might in future be dealt with by the Financial Commissioner.

FOREST DEPARTMENT.

The Chief Conservator of Forests might be empowered to deal in future with questions arising under Articles 21 (11), 30, 32, 114, 130 (1), 155 (1), 182, 211 of the Forest Department Code; the power to sanction the grant of rewards to informers up to Rs. 200 in each case might also be delegated to the Chief Conservator of Forests.

POLICE DEPARTMENT.

Under existing orders the Local Government is required to sanction certain classes of proposals affecting the Police Department, which might in my opinion be safely left to the Inspector-General. Among these are included the following:—

- (a) Grant of travelling allowance to Military Police followers on transfer and sepoy sent to India on recruiting duty.
- (b) Payment of house-rent for private buildings occupied for police purposes when Government buildings are not available and pending the construction of Government quarters.
- (c) Raising of the scale of service ball-ammunition at frontier posts.
- (d) Issue of replacement of uniform to the Lieutenant-Governor's escort.
- (e) Issue of rations by the Police Supply and Clothing Department at the prescribed rates to menials in certain localities.
- (f) Issue of rations by the Police Supply and Clothing Department to private servants of Civil and Military Officers under special circumstances when rations are not issued to their masters.

Sec. 6.

Sec. 7.

Sec. 9.

Secs. 62 & 64.

Sec. 12.

Par. 67.

Par. 71.

Art. 98 (m), Civil Account Code.

Art. 98 (m), Civil Account Code.

Secs. 23 & 24.

1898), sentences of solitary confinement in the case of prisoners reported to be permanently unfit to undergo solitary confinement, and to release altogether prisoners whose release is necessary on medical grounds. (In the latter case it should be explained that the Inspector-General of Prisons already possesses authority to release in anticipation of sanction in urgent cases.)

- (b) Under section 30 of the Prisoners' Act, 1900 (III. of 1900), to authorise the removal to a lunatic asylum of a prisoner who has developed insanity while in jail.
- (c) Under section 22 of the Prisoners' Act, 1900, to authorise the transfer of prisoners from one jail to another for the purpose of giving evidence.
- (d) Under article 137 (a) of the Civil Account Code to make advances to contractors for the purchase of food-stuffs or other supplies for the use of jails.
- (e) To determine the allowance to be drawn by Civil Surgeons for the collateral charge of jails. (At present the Local Government is required to fix these allowances; but there is no room for the exercise of discretion, as a definite scale depending on the average jail population has to be followed.)

I have already submitted to the Government of India detailed proposals for delegating powers at present exercised by the Local Government in respect of criminal lunatics.

Detailed proposals that do not appear to require separate explanation are made in the following schedules.

FINANCIAL DEPARTMENT.

A.—PROPOSALS FOR GIVING LARGER POWERS TO THE FINANCIAL COMMISSIONER.

1. Power to sanction temporary survey and settlement establishments subject to budget provision or reappropriation up to one year; the pay of no appointment to exceed Rs. 100 per mensem.
2. Condonation of deficiency in service up to a limit of two months in cases of provincial charges.
3. Condonation of breaks in service up to a limit of two months under article 422 (i.) and six months under article 422 (ii.).
4. Power to commute absence without leave retrospectively into leave without allowances.
5. Sanction for the substitution of average emoluments for actual emoluments in calculating gratuity.
6. Power to order benefit to be given to men reduced from superior to inferior service.
7. Power to reckon service after production of a medical certificate of incapacity for further service towards pension.
8. Power to sanction transfers of budget allotments from one major head to another in the budgets under his control, including transfers from the heads "Establishment" and "Allowances" to the heads "Contingencies" and "Supplies and Services." (These questions are under the consideration of the Government of India—vide Finance Department letter No. 5607-Ex., dated the 9th September, 1907.)

B.—PROPOSALS FOR GIVING LARGER POWERS TO COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS, DIVISIONAL JUDGES, CONSERVATORS OF FORESTS AND DEPUTY COMMISSIONERS.

I.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS, CONSERVATORS OF FORESTS AND DIVISIONAL JUDGES.

1. Exemption of officers from the operation of the 10 days' rule in Article 1056 of the Civil Service Regulations on the following conditions:—

(1) First 10 days at the Burma rate.

- (2) Remainder of the halt not exceeding 10 days at the Indian rate.
- (3) No halting allowance after 20 days.

2. Transfer of clerks to foreign service in India as a temporary measure.

3. Power to sanction excess expenditure up to Rs. 500 resulting from the reinstatement of officers under suspension.

4. Grant to subordinate officer of passage money for each member of his family, when such member follows him within a period of six months after his transfer, or precedes him by a period not exceeding one month.

5. Grant of permission to officers to draw actual expenses for not more than ten days while at headquarters.

6. House building and purchasing advances up to a limit of Rs. 1,500 in any one case.

7. Local purchase of stationery up to a limit of Rs. 50.

8. Recurring charges exceeding Rs. 15 a month up to a limit of Rs. 50.

9. Purchase of articles of European manufacture costing over Rs. 50 and not exceeding Rs. 500.

10. Payment of travelling expenses to non-officials while travelling in connection with a public object. Commissioners and other Heads of Departments may be allowed to decide the class of travelling allowance to be drawn by non-officials.

II.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS AND DIVISIONAL JUDGES.

1. Transfer of savings in the budget grant for salaries or for pay of establishments, and for travelling and other allowances to meet excess expenditure under "Supplies and Services" and "Contingencies."
2. Increase of the grant for salaries, pay of establishment, travelling and other allowances, etc., by transfer from savings under "Supplies and Services," and "Contingencies."

III.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS AND CONSERVATORS OF FORESTS.

1. Gratuity in lieu of discharge.
2. Connection of Government offices and buildings with telephone exchange.

IV.—COMMISSIONERS OF DIVISIONS AND HEADS OF DEPARTMENTS.

1. Sanction to draw old pay when on reorganization the pay of an appointment is reduced.
2. Payment of compensation to the relative of persons killed by wild animals while on duty.
2. Cost of sea journeys to join first appointments.
4. Indents on the Controller of Printing and Stationery and Stamps for articles of stationery in excess of the sanctioned scale.
5. Indents for type-writers and neo-cyclostyles.

6. Indents on the Director-General of Stores, London, for miscellaneous stores.

7. Indents for rubber seals.

V.—COMMISSIONERS OF DIVISIONS.

1. Power to sanction the grant of fixed monthly allowances to Police Officers, for looking after cattle pounds.

Arts. 71 (a) and 167 of the Civil Service Regulations.

Art. 283 of the Civil Account Code.

Art. 88 (f) of the Civil Account Code.

Art. 88 (j) of the Civil Account Code.

Art. 127 of the Burma Treasury Manual.

Financial Department Circular No. 84 of 1902.

Financial Department Circular No. 84 of 1902, and in visio to sec. 9 Rural Police Act, 11. of 1880.

Arts. 71 (a) and 167 of the Civil Service Regulations.

Art. 88 (f) of the Civil Account Code.

Art. 88 (m) of the Civil Account Code.

Art. 137 (a) of the Civil Account Code.

Art. 88 (k) of the Civil Account Code.

Art. 127 (b) of the Burma Treasury Manual.

Arts. 71 (a) and 167 of the Civil Service Regulations.

Art. 88 (m) of the Civil Account Code.

Art. 137 (a) of the Civil Account Code.

Art. 88 (k) of the Civil Account Code.

Art. 127 (b) of the Burma Treasury Manual.

Arts. 71 (a) and 167 of the Civil Service Regulations.

Art. 88 (m) of the Civil Account Code.

Art. 137 (a) of the Civil Account Code.

Art. 88 (k) of the Civil Account Code.

Art. 127 (b) of the Burma Treasury Manual.

Arts. 71 (a) and 167 of the Civil Service Regulations.

Art. 88 (m) of the Civil Account Code.

Art. 137 (a) of the Civil Account Code.

Art. 88 (k) of the Civil Account Code.

Art. 127 (b) of the Burma Treasury Manual.

7. Power to appoint under section 53 places for delivery of manifest.

8. Power to fix landing fees under section 75.

9. Power to fix ullage and wastage rates under sections 116 and 147.

10. Power, subject to control, to make rules and prescribe fees for transshipment under section 130 and 133.

11. Power to limit powers of Customs Officers and to confer powers on them under clauses (b) and (c) of section 182 of the Sea Customs Act.

12. Power to decide, under section 191, on second appeal or revision upon appellate order of Chief Collector of Customs.

13. Power, subject to control, to make rules for the guidance of Collectors in the exercise of power conferred by section 19H (3) of the Court-fees Act.

14. Power, subject to control, to make rules under section 27 for the supply of stamps, the number of stamps to be used, renewal of damaged stamps, and the keeping of accounts of all stamps used under the Act.

15. Power, subject to control, to make rules under section 34 for regulating the sale of stamps to be used under the Court-fees Act, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.

16. Power, subject to control, to make rules under section 74 of the Indian Stamp Act regulating the supply and sale of stamps and stamped papers, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.

17. Power to empower an assistant to affix labels by a stamping machine.

18. Power to appoint *ex-officio* stamp vendors.

19. Power to close branch depôts.

20. Power to appoint *ex-officio* vendors at branch depôts.

21. Power to fix supply at branch depôts.

22. Power, subject to the control of the Local Government, to make rules for licensing and manufacture of salt, and for compounding for duty the amount of composition being referred for previous sanction.

23. Power, under section 39 of the Lower Burma Land and Revenue Act, 1876, to fix a limit to the amount of salt to be stored.

24. Power, under section 43 of the Lower Burma Land and Revenue Act, 1876, and sections 38 and 51 of the Upper Burma Land and Revenue Regulations, to determine manner and time of paying salt duty.

B.—PROPOSALS FOR GIVING LARGER POWERS TO COMMISSIONERS, HEADS OF DEPARTMENTS AND DEPUTY COMMISSIONERS.

I.—COMMISSIONERS OF DIVISIONS.

1. Power to make allowances for excess probate or administration fee.

2. Power to remit penalty inflicted on account of under-payment of court-fees when applying for probate or letters of administration.

3. Power to certify an excess fee penalty or forfeiture as due.

4. Power to refund penalty imposed under section 38 of the Stamp Act up to Rs. 25 in any one case without application.

- Sec. 45 (1). 5. Power to refund penalty paid under section 35 or 40 up to Rs. 25 in any one case.
- Sec. 45 (2). 6. Power to refund excess duty paid under section 35 or 40 up to Rs. 5 in any one case.
- Stamp Direction 9 A. 7. Power to refund court-fee on application (if any).
- Rule 44 of the rules under the Indian Stamp Act, 1889 (II of 1889). Power to authorise officers to inspect licensed vendor's register and store of stamps.

II.—CHIEF COLLECTOR OF CUSTOMS.

- Sec. 15 of the Sea Customs Act, 1878 (VIII of 1878). 1. Power to appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof and to cancel such appointment.
- Sec. 42 of the Sea Customs Act, 1878 (VIII of 1878). 2. Power to extend up to three years term, for grant of drawback.
- Sec. 74 of the Sea Customs Act. 3. Power to grant permission to ship goods from any place not duly appointed a wharf.
- Secs. 104, 105 and 106 of the Sea Customs Act. 4. Power to prescribe form for application for removal from one bonded warehouse to another and one part to another, and fixing time of transit.
- Sec. 107 of the Sea Customs Act. 5. Power to accept a general bond for removal of warehoused goods.
- Sec. 113 of the Sea Customs Act. 6. Power to prescribe form of application to clear goods from any warehouse for home consumption or for shipment.
- Sec. 206 of the Sea Customs Act. 7. Power to give compensation up to Rs. 250 for damage done by Customs Officers in the removal of goods from a warehouse.

III.—DEPUTY COMMISSIONERS.

- Secs. 19 E of the Court-fees Act, 1870 (VII of 1870). 1. Power to have probate or letters of administration duly stamped on payment of full court-fee and penalty.
- Sec. 19 G of the Court-fees Act. 2. Power to receive an application to pay what is wanting to make up the court-fee which ought to have been paid at first.
- Sec. 19 J (1) of the Court-fees Act. 3. Power to certify an excess fee, penalty or forfeiture as due.

LAND REVENUE AND AGRICULTURAL BRANCHES.

A.—PROPOSALS FOR GIVING LARGER POWERS TO THE FINANCIAL COMMISSIONER.

- Sec. 28 of the Burma Boundaries Act, 1880 (V of 1880). 1. Investment of Survey Officers with certain powers of Demarcation and Boundary Officers.
- Sec. 32 of the Burma Boundaries Act, 1880. 2. The framing of rules subject to the control of the Local Government.
- Sec. 20 of the Lower Burma Land and Revenue Act, 1878 (II of 1878). 3. The framing of rules for the allotment of the Local Government.
- Sec. 40 of the Lower Burma Land and Revenue Act. 4. The framing of rules for granting licences to collect edible birds' nests, subject to the control of the Local Government.
- Sec. 41 of the Lower Burma Land and Revenue Act. 5. The power to fix the year of assessment of any revenue, rate, tax or fee, subject to the control of the Local Government.
- Sec. 43 of the Lower Burma Land and Revenue Act. 6. The power to fix place and date on which revenue, tax, rate, fee, duty or composition shall fall due.
- Secs. 44 and 49 of the Lower Burma Land and Revenue Act. 7. The power to prescribe the manner of publishing notice and proclamation relating to the recovery of arrears of revenue.
- Clauses (a), (b) and (c) of sec. 59 of the Lower Burma Land and Revenue Act. 8. The framing of rules, subject to the control of the Local Government, previous sanction being obtained to the attachment of any penalty under section 59.
- Clauses (a), (b) and (d) of sec. 57 of the Lower Burma Land and Revenue Act, 1878 (II of 1878). 9. Power to authorize officers to do certain acts connected with survey, demarcation, &c.
- Rules 32 and 35 of the Lower Burma Revenue Rules. 10. Grant of land, free of revenue, as a site for religious or public purpose up to a limit of Rs. 500 in each case.

11. The power to fix the year of assessment, subject to the control of the Local Government.

12. Framing of rules determining the number and amount of instalments, time, place and manner of payment of revenue, subject to the control of the Local Government.

13. Framing of rules subject to the control of the Local Government, with reference to processes and various other matters.

14. The power to exercise the functions of the Local Government in the matter of the disposal of State waste land in civil stations.

15. Grant of land, free of revenue, as a site for religious or public purposes up to a limit of Rs. 500 in each case, except as regards land with a frontage on a navigable river.

16. Power to lease waste land to persons other than natives for non-agricultural purposes.

17. Framing of rules for the allotment of grazing grounds, subject to the control of the Local Government.

18. Framing of rules regarding fisheries, subject to the control of the Local Government, previous sanction being obtained to any alteration in the rates of fee for fishing implements.

19. Power to appoint Fishery Officers under section 3 (5) of the Burma Fisheries Act, 1905.

20. Power to place fishery in charge of a different Deputy Commissioner.

21. Power to give permission to fish free of charge.

22. Power to empower officer to exercise powers of a Deputy Commissioner.

23. Power, subject to control, to make rules, previous sanction of the Local Government being obtained to attachment of any penalty.

24. Power to make rules subject to the control of the Local Government.

25. Power to notify special areas in which licenses must expire within three years.

26. Grant of land, revenue free, for religious purposes up to Rs. 500 in value, except as regards land with a frontage on a navigable river.

27. Power to prescribe method of publication of notice in cases of investigating a claim to landholder's right.

28. Power to prescribe the manner of assessment of land revenue, the rates of assessment being sanctioned by the Local Government.

29. Power to prescribe the particulars of the town lands rolls, and to specify the Revenue Officers by whom the rules shall be kept.

30. Power to prescribe a form of record of minor canals.

31. Power to confirm, record and to prescribe method of publication.

32. Power to correct record and prescribe method of publishing correction.

33. Power to make rules for the enforcement of customs, etc., of minor canals, subject to the control of the Local Government.

34. Power to prescribe form of notice calling upon all persons objecting to the loan applied for.

Sec. 28(A) of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

Sec. 38 (1) of the Upper Burma Land and Revenue Regulation.

Secs. 44 and 50 (c), (d), (e) and (g) of the Upper Burma Land and Revenue Regulations.

Chapter VI-B of the Upper Burma Revenue Rules.

Rules 52 and 54 A of the Upper Burma Revenue Rules.

Rule 56A of the Upper Burma Revenue Rules.

Sec. 28 (1) (c) of the Upper Burma Land and Revenue Regulation.

Sec. 32 of the Upper Burma Land and Revenue Regulation.

Sec. 3 (5) of the Burma Fisheries Act, 1905. (Burma Act III of 1905).

Sec. 4 of the Burma Fisheries Act, 1905.

Sec. 10 (1) of the Burma Fisheries Act, 1905.

Sec. 10 (2) of the Burma Fisheries Act, 1905.

Sec. 32 of the Burma Fisheries Act, 1905.

Sec. 43 (a), (b), (c), (d) and (f) of the Lower Burma Town and Village Lands Act, 1896 (Burma Act IV of 1896).

Rule 46 of the Lower Burma Town and Village Lands Act Rules.

Rule 61 of the Lower Burma Town and Village Lands Act Rules.

Secs. 13 and 14 of the Lower Burma Town and Village Lands Act.

Sec. 23 of the Lower Burma Town and Village Lands Act, 1896 (Burma Act IV of 1896).

Sec. 28 of the Lower Burma Town and Village Lands Act, 1896.

Sec. 47 of the Burma Canal Act, 1906.

Sec. 47 of the Burma Canal Act, 1906.

Sec. 49 of the Burma Canal Act, 1906.

Sec. 5 of the Land Improvement Loans Act, 1888 (XIX of 1888).

Sec. 10 (a), (b), (c), (g) and (h) of the Land Improvement Loans Act.

Sec. 38 (1) of the Upper Burma Land and Revenue Regulation.

Secs. 44 and 50 (c), (d), (e) and (g) of the Upper Burma Land and Revenue Regulations.

Chapter VI-B of the Upper Burma Revenue Rules.

Rules 52 and 54 A of the Upper Burma Revenue Rules.

Rule 56A of the Upper Burma Revenue Rules.

Sec. 28 (1) (c) of the Upper Burma Land and Revenue Regulation.

Sec. 32 of the Upper Burma Land and Revenue Regulation.

Sec. 3 (5) of the Burma Fisheries Act, 1905. (Burma Act III of 1905).

Sec. 4 of the Burma Fisheries Act, 1905.

Sec. 10 (1) of the Burma Fisheries Act, 1905.

Sec. 10 (2) of the Burma Fisheries Act, 1905.

Sec. 32 of the Burma Fisheries Act, 1905.

Rule 13 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 15 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 16 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 17 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (a) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (b) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (c) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (d) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (e) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (f) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (g) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (h) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (i) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (j) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (k) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (l) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (m) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

35. Power, subject to the control of the Local Government, to make rules consistent with the Act to provide for—

- (1) the manner of making application for loans;
- (2) the officer by whom loans may be granted;
- (3) the manner of conducting inquiries relative to applications for loans, and the powers to be exercised by officers conducting those enquiries;
- (4) the manner of keeping and auditing the accounts of the expenditure of loans, and of the payment made in respect of the same; and
- (5) all other matters pertaining to the working of the Act.

36. Power, subject to the control of the Local Government, to make rules as to loans to be made to owners and occupiers of arable land, for the relief of distress, etc.

37. Power to permit agricultural experts to attend conferences, etc., in another province.

38. Power to prohibit or restrict by special order lending of money on immovable property by any Co-operative Credit Society.

39. Power to hear appeal concerning dissolution of Co-operative Credit Societies.

40. Power to sanction transfer of exploring licenses or minerals or mineral oils.

41. Power, subject to control, to alter procedure in granting exploring licenses for minerals and mineral oils.

42. Power to receive reports of refusals of applications for prospecting licenses.

43. Power to give prospecting licenses for petroleum. This should be accompanied by a modification of Rule 16, which should no longer give a prospector a right to a lease irrespective of what he has done.

44. Power to decide disputes regarding prospecting licenses or anything connected therewith, or the power of the licensee thereunder or the amount of payment of rent or royalty made payable thereby.

45. Power to require by special order a deposit previous to consideration of applications for mining leases.

46. Power to authorize officers to examine accounts and plans and to prescribe information and returns in respect of leases.

47. Power to authorize an officer to enter upon the premises of any lease.

48. Power to enter and distrain, determine lease and take possession in respect of leases granted.

49. Power to recover proportionate cost of map prepared for the applicant for a prospecting license or mining lease.

50. Power to permit delay under licenses by whomsoever granted and in respect of leases granted.

51. Power to authorize officer to enter upon premises of oil-winning lease in the Kyaukpypu district.

52. Power to appoint export stations for the transit of tin.

B.—PROPOSALS FOR GIVING LARGER POWER TO COMMISSIONERS OF DIVISIONS.

1. Power to grant land, free of revenue for religious purposes up to Rs. 200 in value.

2. Power to notify acquisition of land for public purposes (except for Companies) subject to certain limits of area and cost.

3. Power to direct early taking of possession in respect of any land notified under item 2.

4. Power to withdraw from intended acquisition of lands notified under item 2.

FOREST DEPARTMENT.

PROPOSALS FOR GIVING LARGER POWERS TO THE CHIEF CONSERVATOR OF FORESTS AND CONSERVATORS OF FORESTS IN BURMA.

A.—CHIEF CONSERVATOR OF FORESTS.

1. Grant of remuneration of Rs. 100 per mensem to an officer in charge of a working-plan who has undergone special exposure or incurred exceptional expenditure.

2. Grant of stipends to candidates undergoing training at the Imperial Forest College, Dehra Dun, for appointment to the Provincial Forest Service to a limit of Rs. 100 per mensem.

3. Grant of stipends not exceeding Rs. 50 per mensem to candidates selected for training either at the Imperial Forest College, Dehra Dun, or the Burma Forest School.

4. Power to post Assistant Conservators and Extra Assistant Conservators not in charge of divisions within the province.

5. Sales without payment in full at the time of delivery of forest produce, stores, tools and plants, the value of which exceeds Rs. 5,000 and does not exceed Rs. 10,000 (e.g., acceptance of tender for collecting royalty on firewood and charcoal entering the town of Mandalay).

6. Additional grants when such are covered by a corresponding increase of revenue.

7. Advance of one month's pay to Gazetted Officers.

8. Writing-off of pay erroneously drawn in excess six months before issue of retrenchment orders.

9. Writing-off of irrecoverable advance exceeding Rs. 250 and not exceeding Rs. 2,000.

10. Sanction to the payment of rewards to informers exceeding Rs. 100 and not exceeding Rs. 200.

11. Sanction for the preparation of special maps and of two editions of forest survey maps.

12. Change allowance to a Divisional Forest Officer when in charge of another division in addition to his own.

Rule 20 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Clause V of the lease made under Rules for the grant of petty oil-winning leases in the Kyaukpypu district.

Direction 13 of the Directions for working tin deposits in the Mergui and Tavoy districts by native methods.

Rule 32 of the Lower Burma Land and Revenue Rules, Rule 62 of the Upper Burma Land and Revenue Rules, Rule 50 of the Lower Burma Town and Village Lands Rules.

Secs. 4, 6, 7 and 35 of the Land Acquisition Act, 1894 (I of 1894).

Sec. 17 of the Land Acquisition Act.

Sec. 48 of the Land Acquisition Act.

Art. 21 (ii) of the Forest Department Code.

Art. 30 of the Forest Department Code.

Art. 32 of the Forest Department Code.

Art. 66 of the Forest Department Code.

Art. 114 of the Forest Department Code.

Art. 130 (1) of the Forest Department Code.

Art. 155 (1) of the Forest Department Code.

Art. 182 of the Forest Department Code.

Art. 211 of the Forest Department Code.

Rule 87 (1) of the Burma Forest Rules.

Appendix VII. of the Forest Department Code.

Art. 161 of the Civil Service Regulations.

B.—CONSERVATORS OF FORESTS.

1. Sanction to the entertainment of the temporary establishment of subordinates whose pay is within the limits of Article 283 of the Civil Account Code, but exceeds the undernoted limits:—

- (1) Forest protective establishment, Rs. 40 per mensem.
- (2) Clerical establishments, Rs. 60 per mensem.
- (3) Menial establishment, Rs. 15 per mensem.
- (4) Appointments for special work requiring technical knowledge, such as road overseer, surveyor or mechanic, Rs. 100 per mensem.

MUNICIPAL AND LOCAL BODIES.

A.—MUNICIPALITIES.

The object of the proposals in connection with the question of devolution of powers to municipalities which are outlined below, is to maintain the general control of Government over the establishments and constitution of municipalities, and over the qualifications and remuneration of their servants; to delegate to the Commissioner power to sanction taxation and bye-laws involving taxation; and to leave to the municipalities power to pass bye-laws in all other cases, subject to the control, but without the previous sanction, of the Commissioner. As at present, all bye-laws whatever require the sanction of the Local Government, the measure now suggested involves extensive devolution, and may be expected to save much unnecessary correspondence and delay. In the case of the Rangoon municipality the position is special, as the Commissioner at present exercises no authority over the municipality. It is proposed that in Rangoon the Local Government should exercise the powers which would in an ordinary municipality be exercised by the Commissioner. The procedure followed in the case of Rangoon might, if reasons existed for the step, be extended either temporarily or permanently to any other important municipality, power being reserved for the purpose. Subject to the foregoing general observations, the following are the details of the scheme which I recommend:—

To the Commissioner would be delegated the following powers:—

- (a) Power to make rules to regulate systems of electing members of committees.
- (b) Power to fix terms of office of members of committees.
- (c) Power to declare that the President or Vice-President or both shall be appointed by the Commissioner from among the members of the committee.
- (d) Power to direct that special provisions relating to the obligation of municipal sweepers to give a month's notice before quitting service should apply to any specified class of municipal servant whose functions intimately concern the public health or safety.
- (e) Power to sanction the imposition of the taxes which require at present the sanction of the Local Government.
- (f) Power to sanction, abolition, reduction or suspension of taxes.
- (g) Power to sanction exemption from taxation.
- (h) Power to suspend the levy of objectionable taxes, and to rescind an order of suspension.
- (i) Power to make rules for the assessment, collection, and remission of taxes.
- (j) Power to declare what objects are suitable for expenditure from municipal funds.
- (k) Power to prohibit methods of cultivation, the use of manure or irrigation, where the public health is likely to be injuriously affected.

- (l) Power to apply the provisions relating to the extinction of fires to municipalities and in such cases to regulate the operation of these provisions. Sec. 141, *idem*.
- (m) Power to extend the operation of the provisions of the Act relating to prostitutes and brothels. Secs. 181A and 181B, *idem*.
- (n) Power to appoint officers for the recovery of arrears of taxation. Sec. 206, *idem*.

With the previous sanction of the Commissioner, the Committee would make bye-laws relating to the undermentioned matters:—

- (a) For licensing, inspecting, and regulating slaughter-houses, &c. Secs. 99 and 100, Burma Municipal Act, 1888 (III. of 1888).
- (b) For regulating the sale of food, drink, and drugs. Sec. 102.
- (c) For licensing vehicles. Sec. 142 (a).
- (d) For securing the registration of births, marriages and deaths. Sec. 142 (c).
- (e) For the regulation of lodging-houses. Sec. 142 (d), Burma Municipal Act, 1888 (III. of 1888).
- (f) For the regulation of pawn-shops. Sec. 142 (e).
- (g) For licensing new markets, fixing fees for such licences and imposing conditions relating to them. Sec. 142 (g).
- (h) For controlling and regulating the use of public rivers, &c. Sec. 142 (h).
- (i) For prescribing standard weights and measures. Sec. 142 (o).
- (j) For regulating the exposure of goods for sale in the streets. Sec. 142 (q).
- (k) Generally for carrying out the purposes of the Act in cases not otherwise provided for. Sec. 142 (s).

In the following cases Municipalities would have power to pass bye-laws under the control, but without the previous sanction, of the Commissioner:—

- (a) For regulating the conduct of its own business. Sec. 30, Burma Municipal Act, 1888 (III. of 1888).
- (b) For regulating the use of inflammable materials in buildings. Secs. 89 & 90.
- (c) For regulating the erection of buildings. Secs. 92 & 93.
- (d) For limiting rates of hire of conveyance, etc. Sec. 142 (b).
- (e) For the inspection and regulation of encamping ground. Sec. 142 (g).
- (f) For regulating the disposal of food, drink or drugs that have been seized. Sec. 142 (i).
- (g) For regulating the holding of fairs, etc. Sec. 142 (j).
- (h) For controlling and regulating the use of burial grounds. Sec. 142 (k).
- (i) For the supervision and regulation of public wells and tanks. Sec. 142 (l).
- (j) For requiring the exhibition of tables showing the rates of tools. Sec. 142 (m).
- (k) For requiring the occupiers of houses to keep ready at hand buckets of water, etc., for extinguishing small fires. Sec. 142 (n).
- (l) For protecting from injury municipal property. Sec. 142 (p).
- (m) For regulating the keeping of animals of any specified description. Sec. 142 (r).

B.—OTHER LOCAL BODIES.

There are no District Boards in Burma, and in the case of the only Port authority (The Rangoon Port Trust) I consider that the limit of useful delegation was reached in the recently passed Rangoon Port Act, 1905 (Burma Act IV. of 1905). There is one important exception. I think that the Port Commissioners should have power to raise loans in the open market without the sanction of the Government of India or of the Local Government, and at such times as they consider suitable. The necessity at present imposed of obtaining the sanction of the Government of India to the raising of a loan and to the date of its issue is very irksome and should, I think, be removed.

H. THIRKELL WHITE,

Lieutenant-Governor.

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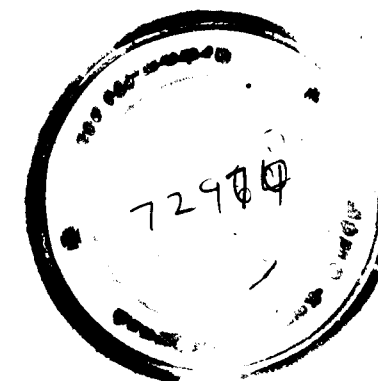
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