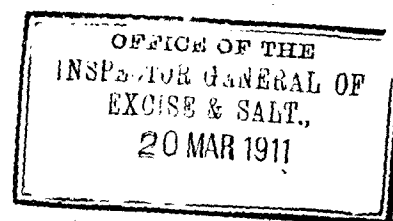


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REPORT



OF THE

ROYAL COMMISSION UPON DECENTRALIZATION

IN

INDIA.

VOLUME I.

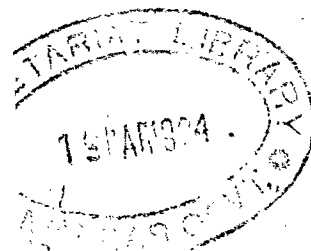
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THE COMMISSION.

Whitehall, September 12, 1907.

The KING has been pleased to issue a Commission under His Majesty's Royal Sign Manual to the following effect :—

EDWARD, R. & I.

EDWARD THE SEVENTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to

Our trusty and well-beloved :—

Sir Henry William Primrose,* Knight Commander of Our Most Honourable Order of the Bath, Companion of Our Most Exalted Order of the Star of India, Companion of the Imperial Service Order ;

Sir Frederic Styles Philpin Lely, Knight Commander of Our Most Eminent Order of the Indian Empire, Companion of Our Most Exalted Order of the Star of India ;

Sir Steyning William Edgerley, Knight Commander of Our Royal Victorian Order, Companion of Our Most Eminent Order of the Indian Empire ;

Romesh Chunder Dutt, Esquire, Companion of Our Most Eminent Order of the Indian Empire ;

William Stevenson Meyer, Esquire, Companion of Our Most Eminent Order of the Indian Empire ; and

William Lionel Hitchens, Esquire ; Greeting !

Whereas We have deemed it expedient that a Commission should forthwith issue to enquire into the relations now existing for financial and administrative purposes between the Supreme Government and the various Provincial Governments in India, and between the Provincial Governments and the authorities subordinate to them, and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of Government better adapted both to meet the requirements and promote the welfare of the different Provinces, and, without impairing its strength and unity, to bring the executive power into closer touch with local conditions :

Now know ye, that We, reposing great trust and confidence in your knowledge and ability, have authorized and appointed, and do, by these Presents, authorize and appoint you, the said Sir Henry William Primrose* (Chairman) ; Sir Frederic Styles Philpin Lely ; Sir Steyning William Edgerley ; Romesh Chunder Dutt ; William Stevenson Meyer ; and William Lionel Hitchens to be Our Commissioners for the purposes of the said enquiry.

And for the better effecting the purposes of this Our Commission, We do, by these Presents, give and grant unto you, or any three or more of you, full power, at any place in Our said United Kingdom of Great Britain and Ireland, or in India, to call before you such persons as you shall judge likely to afford you any information upon the subject of this Our Commission ; and also, whether in Our said United Kingdom, or in India, to call for, have access to and examine all such books, documents, registers and records as may afford you the fullest information on the subject, and to inquire of and concerning the premises by all other lawful ways and means whatsoever.

And We do, by these Presents, authorize and empower you, or any three or more of you, to visit and personally inspect such places as you may deem it expedient so to inspect for the more effectual carrying out of the purposes aforesaid.

* Sir Henry Primrose subsequently resigned, and Mr. C. E. H. Hobhouse, M.P., then Under Secretary of State for India, and now Secretary to the Treasury, was appointed Chairman of the Commission—see page. iv.

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And We do, by these Presents, will and ordain that this, Our Commission, shall continue in full force and virtue, and that you, Our said Commissioners, or any three or more of you, may from time to time proceed in the execution thereof, and of every matter and thing therein contained, although the same be not continued from time to time by adjournment.

And We do further ordain that you, or any three or more of you, have liberty to report your proceedings under this Our Commission from time to time, if you shall judge it expedient so to do.

And Our further will and pleasure is that you do, with as little delay as possible, report to Us under your hands and seals, or under the hands and seals of any three or more of you, your opinion upon the matters herein submitted for your consideration.

Given at Our Court at *Saint James's*, the seventh day of *September*, one thousand nine hundred and seven, in the seventh year of Our Reign.

By His Majesty's Command.

H. J. Gladstone.

EDWARD, R. & I.

EDWARD THE SEVENTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to

Our trusty and well-beloved :—

Charles Edward Henry Hobhouse, Esquire, one of the Under Secretaries of State to Our Principal Secretary of State for India; Greeting!

Whereas by Warrant under Our Royal Sign Manual, bearing date the seventh day of September, one thousand nine hundred and seven, We were pleased to appoint Commissioners to enquire into the relations now existing for financial and administrative purposes between the Supreme Government and the various Provincial Governments in India, and between the Provincial Governments and the authorities subordinate to them, and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of Government better adapted both to meet the requirements and promote the welfare of the different Provinces, and, without impairing its strength and unity, to bring the executive power into closer touch with local conditions.

And Whereas the Chairmanship of the Commission is at this present void by the resignation of Our Trusty and Well-beloved Sir Henry William Primrose, Knight Commander of Our Most Honourable Order of the Bath.

Now know ye that we, reposing great trust and confidence in your knowledge and ability, have authorized and appointed and do, by these Presents, authorize and appoint you the said Charles Edward Henry Hobhouse to be Chairman of the said Commission in the room of the said Sir Henry William Primrose, resigned.

Given at Our Court at *Saint James's*, the twenty-first day of *October*, one thousand nine hundred and seven, in the seventh year of Our Reign.

By His Majesty's Command.

H. J. Gladstone.

ROYAL COMMISSION UPON DECENTRALIZATION IN INDIA.

VOLUME I.

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ROYAL COMMISSION UPON DECENTRALIZATION IN INDIA.

REPORT

TO THE KING'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR MAJESTY,—

We, the undersigned Commissioners appointed to consider the relations now existing, for financial and administrative purposes, between the Government of India and the Provincial Governments, and between the Provincial Governments and the authorities subordinate to them; and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of government can be better adapted to meet the requirements and promote the welfare of the different Provinces, and (without impairing its strength and unity) to bring the executive power into closer touch with local conditions, humbly desire to submit to Your Majesty the following Report.

2. We assembled in India on the 18th November, 1907, and, having sketched out for the guidance of witnesses, in so far as we could do this in advance, the matters to which we thought our enquiries would probably be directed, we proceeded to take evidence in the various Provinces. Between November 1907 and April 1908 we held public sittings at one or more places in all the major Provinces, as also in the North-West Frontier Province and Baluchistan. Our public sittings occupied in all 71 days, and involved journeys aggregating 12,300 miles in India, and the examination of 307 witnesses, of whom 119 were non-officials. In each Province we obtained a statement of the views and proposals of the Local Government, and examined a large number of high officials who could speak to matters of general policy, or furnish us with information or suggestions as to the working of their departments, *e.g.*, Secretaries to Government, Members of Council in Madras and Bombay, Members of Boards of Revenue and Financial Commissioners, and representative officers of the Medical, Sanitary, Public Works, Police, Education, and other special departments. We also examined a number of officials concerned with general district administration, from Commissioners down to tahsildars, as well as district representatives of the special departments above referred to. These witnesses included a considerable number of natives of India. We likewise examined officials and non-officials, both European and Indian, who have been specially concerned with the administration of district boards, municipalities and other local bodies, as well as other non-officials (mainly Indian) who could speak to local conditions and reforms which had fallen within their observation. The non-official witnesses were, like the official, mainly selected for us by the Local Governments from men who could give us the most useful and representative views on the subjects into which we were enquiring. Invitations were further issued to the public through the press, as well as directly by ourselves, to various persons believed to be specially interested in the scope of our enquiries, to appear before us in support of their views. We likewise obtained the evidence of the Secretaries to the Government of India in the Home, Revenue, Public Works, Finance, and Commerce Depart-

ments, and of a number of Imperial officers *who deal with matters primarily within the scope of the Local Governments.

3. We desire to express our obligations to the various Indian Governments, and to their officers, for the valuable assistance they gave us in prosecuting our enquiries and in facilitating our tour arrangements.

We are also greatly indebted to a preliminary Committee, which was appointed by the Government of India to facilitate our labours by the compilation of comprehensive memoranda describing existing administrative conditions. These memoranda have been of great service to us, and we have made free use of them in the preparation of our Report.

4. In printing the mass of evidence which we recorded, we have occasionally departed from the strict order in which it was taken, so as to bring together all the evidence relating to a single Province. The evidence from each Province, including memoranda by the Local Government, is published in a separate volume.† A volume is similarly devoted to evidence and documents obtained from the Secretaries and other officials of the Government of India.

In the Report itself we have usually thought it sufficient to confine our marginal citations to the statements of those witnesses whose evidence on a particular point appeared to be most clear and representative.

Limitations of
enquiries.

5. We desire to explain, at the outset, that we have regarded the terms of our appointment as intending us to enquire primarily into the financial and administrative relations existing

(i) between the Government of India and the Provincial Governments, and

(ii) between Provincial Governments and the authorities subordinate to them.

We have, therefore, not considered, except incidentally and so far as discussion of the relations between the Government of India and the Provincial Governments compels a reference thereto, any alteration of the existing control exercised by the Secretary of State over the Indian Governments.

Similarly, we have not enquired into the relations between the Government of India and the heads of the Imperial departments which they directly administer, such as Railways, the Post Office and Telegraphs.

We hold, too, that our terms of reference precluded us from enquiring into questions of a purely political nature, questions of general policy, and questions such as the separation of judicial and executive functions, and the constitution and duties of the civil and criminal courts. We have, therefore, only touched upon such matters when, in our opinion, they have a direct bearing upon administrative decentralization. Nor, again, have we felt ourselves called upon to enquire into the general conduct of the administration, or into alleged grievances against particular departments or individual officers.

Lastly, we have not referred, except incidentally, to certain matters which have recently been made the subject

* The Sanitary Commissioner with the Government of India; the Inspector-General of Forests; the Director-General of the Indian Medical Service; the officiating Director of Criminal Intelligence; the Director of the Geological Survey; the officiating Director-General of Education; and the Comptroller and Auditor-General.

† With the exception of the North West Frontier Province and Baluchistan, which are included in the Punjab volume.

Of. Para.
118.

of separate investigation, as, for example, whether a Local Government might guarantee interest on the capital of local railways constructed by private enterprise.

6. While our Report was still under consideration, we were informed by Your Majesty's Principal Secretary of State for India that motives of high policy would require an early pronouncement by him, on behalf of Your Majesty's Government, on certain important reforms in the system of administration in India. Accordingly, at his request, we furnished him with the conclusions now embodied in our Report. We have not thought it necessary to point out, in each instance, the extent to which the application of our conclusions, independently arrived at, may be affected by the pronouncement of the Secretary of State. We have been content to report these conclusions to Your Majesty in their original form.

Our conclusions were arrived at prior to the Secretary of State's pronouncement on Indian policy in Nov.-Dec. 1908.

7. The Report now submitted falls under the following main heads, each of which is discussed in a separate chapter.

Heads of Report.

PART I.—Dealing mainly with the relations between the Government of India and the Provincial Governments.

- I.—Organization of the Government of India, and their relations with the Secretary of State.
- II.—Organization of the Provincial Governments, and their general relations with the Government of India.
- III.—Finance.
- IV.—Public Works.
- V.—Revenue and Agriculture. Control over Provincial Governments in matters relating to land revenue.
- VI.—Revenue and Agriculture (continued)—Forests, Agriculture and Civil Veterinary work.
- VII.—Home Department.
- VIII.—Imperial Inspectors General, etc.
- IX.—Legislation, Appeals, Reports and Returns.

PART II.—Dealing mainly with the relations between Provincial Governments and their officials.

- X.—Suggestions in regard to the constitution of Provincial Governments.
- XI.—Boards of Revenue and Financial Commissioners.
- XII.—Commissioners.
- XIII.—Collectors.
- XIV.—Sub-divisional, and other subordinate district, officers.
- XV.—Suspensions and remissions of land revenue, agricultural loans, acquisition of land for public purposes, and Court of Wards administration.
- XVI.—Appointment of Commissioners and Collectors, and of the principal officers of other departments; transfers; knowledge of the vernaculars; touring; and contact with the people.
- XVII.—Appeals.

PART III.—Dealing with village organization and local self-government.

- XVIII.—Village organization.
- XIX.—Rural Boards.
- XX.—Municipalities.

PART I.

CHAPTER I.

ORGANIZATION OF THE GOVERNMENT OF INDIA AND THEIR RELATIONS WITH THE SECRETARY OF STATE.

The Secretary of State's control over Indian administration.

8. The Government of India Act of 1858, which abolished the control of the East India Company, placed the government of India directly under the Sovereign, acting through the Secretary of State for India. The Secretary of State, who was furnished by this Act with a Council, has the power of giving orders to every officer in India, including the Governor-General, and of directing all business relating to India that is transacted in the United Kingdom. Of these wide powers and duties many rest on his personal responsibility: others can be performed only in consultation with his Council, and for some of these, mainly relating to financial matters, the concurrence of a majority of the members of the Council is required.

21 & 22
Vict., cap.
106.

Imperial
Gazetteer,*
Vol. IV.,
pp. 36-37

The Governor-General (commonly styled the Viceroy except in formal official documents), the Governors of Madras and Bombay, the Commander-in-Chief, and the Members of Council for India, Madras and Bombay are appointed by the Crown, whose approval is also necessary to the appointment of Lieutenant-Governors.

All expenditure from Indian revenues, whether in India or elsewhere, is subject to the control of the Secretary of State in Council, who is required to lay the Indian Budget annually before Parliament, with a report on the 'Home Accounts' by an independent auditor, and to submit therewith a statement showing the moral and material progress of India.

21 & 22
Vict., cap.
106, sec. 41.
Ibid. sec.
53.

All receipts and expenditure relating to India which accrue in the United Kingdom are under the direct management of the India Office, *e.g.*, the 'Home charges' in respect of military equipment, stores, pensions, leave allowances, etc., and the raising and application of sterling loans. By far the larger portion of Indian revenues and expenditure is, however, dealt with in India, by the Government of India and the Provincial Governments, subject to the general control of the Secretary of State.

9. Apart from specific restrictions by the Secretary of State on the spending powers of the Government of India, his sanction is required:—

S. of S.'s
Des. No. 98,
Fin. of
14th Aug.
1908.

(i) To any reduction or increase of taxation, or other measure which would substantially affect the Indian revenues.

(ii) To any important new departure in financial policy, such as matters relating to currency operations or debt.

(iii) Generally, to any matters which raise important administrative questions, or involve considerable expenditure, or outlay of an unusual or novel character.

Ibid.

* References to the Imperial Gazetteer are throughout to the new edition recently issued.

10. As regards specific restrictions relating to certain classes of expenditure, the Secretary of State's sanction is required to :—

(i) The construction (subject to certain minor exceptions) of public works from borrowed funds.*

(ii) The construction of a public work charged to revenue which is estimated to cost more than £83,000 (Rs. 12½ lakhs) including establishment charges.†

(iii) The construction of any railway, except certain minor branch lines.*

(iv) The creation of an appointment in India of which the salary exceeds Rs. 500 a month.‡

(v) The raising of the salary of an existing appointment to an amount exceeding Rs. 750 a month.‡

(vi) The revision of an establishment at a cost of more than Rs. 50,000 a year.‡

(vii) The sanction, for a period of more than two years, of a temporary appointment or deputation involving a salary (including deputation allowance) exceeding Rs. 500 a month.‡ But in such case the amount of the deputation allowance or temporary salary rests with the Government of India, unless it be proposed to raise the emoluments of an officer, for a time, beyond Rs. 50,000 a year.

(viii) The incurring of expenditure (such for instance as that involved in the grant of pensions in excess of those admissible under the rules) for which it is provided, in any of the authorized codes, that the sanction of the Secretary of State in Council is necessary.

The chief codes which contain financial restrictions are the Civil Service Regulations, the Civil Account Code ; and portions of the Public Works and Forest Codes, and of Army Regulations.

11. Further, the Government of India cannot now, without the sanction of the Secretary of State—

(i) Make good to Provincial Governments enjoying financial settlements, loss to their revenues consequent on remission of taxation ; or give them grants-in-aid for important measures of administrative reform, or any large money grant save for the purpose of maintaining financial equilibrium in the face of some special calamity such as famine or plague. Moreover, in the event of a revision of such current settlements, the Government of India could not, on their own authority, make initial grants to the Local Governments for public works or other special expenditure.

(ii) Make a loan to a Native State in excess of 5 lakhs, or incur any considerable outlay for the direct benefit of such a State.

(iii) Incur expenditure on the construction of churches, outside the amounts admissible under the Public Works Code.

* The Secretary of State's control over capital expenditure on railways is largely exercised by means of a programme submitted to him annually.

† In the case of military works the limit is £10,000 (Rs. 1,50,000).

‡ Prior to August, 1907, the Government of India's powers extended only to Rs. 250 a month under (iv) ; to Rs. 416½ a month under (v) ; to Rs. 25,000 a year under (vi) ; and to Rs. 250 a month if for a period of more than 12 months under (vii). But the Government of India's powers do not extend to the creation of any appointment habitually held by gazetted officers recruited in the United Kingdom, or to the raising of the remuneration of such an appointment.

Specific financial restrictions imposed by the Secretary of State on the Indian Governments.

Ibid.

C.S.R.,
Art. 77A.

S. of S.'s
Des. No. 98,
Fin. of
14th
Aug. 1908.

(iv) Incur charges for—

(a) State ceremonies, and the entertainment at the public charge of distinguished visitors, in excess of a lakh of rupees. Ibid, and Des. No. 107 Fin, of 2nd Aug. 1907.

(b) Grant of political pensions to non-officials, in excess of Rs. 1,000 a year.

(c) Grants to charitable and religious institutions, in excess of Rs. 10,000 a year, or Rs. 50,000 in the case of a non-recurring grant.

(d) New measures involving any appreciable addition to military expenditure.

12. There are also certain restrictions on the powers of the Government of India and of Provincial Governments in regard to the grant of mining leases, and other concessions. Moreover, the Secretary of State's sanction would be required to any new departure of importance in Indian administration, even though this might not need his approval financially, and, as will be noticed presently, he has a large control over Indian legislation.

13. It is a primary duty of the Accounts officers to bring to notice any case in which the Government of India appear to have sanctioned expenditure which, by rule, requires the Secretary of State's approval ; and if such officers maintain their objections after consideration of any explanation or argument which may be put to them, the matter must be referred to the Secretary of State.

14. Within the above limits, the Government of India, and Provincial Governments acting under their supervision, have very considerable powers of expenditure for the ordinary purposes of administration and the development of the country.

15. These financial restrictions imposed by the Secretary of State upon the Government of India involve submission to him of a great number of matters which, though not primarily of a financial nature, necessitate additional outlay, or changes in the distribution of expenditure. We have set them forth in some detail because they have an important bearing on the measure of liberty which it is possible to assign to Provincial Governments.

16. The Secretary of State is, in his turn, responsible to Parliament. Parliamentary legislation has, at one time or another, created the Government of India, authorized the establishment of the large Provinces ruled by Lieutenant-Governors, and brought the Presidency Governments of Madras and Bombay into subordination to the Central Government. From Parliament, too, are derived the constitution and functions of the Indian and Provincial Legislatures, the High Courts, and the method of recruitment of the Indian Civil Service, and any material change in these would, as a consequence, involve Parliamentary sanction.

In the ordinary course, however, Parliamentary legislation for India is confined to Acts amending the political constitution, or empowering the Secretary of State to raise money by loan ; nor does Parliament directly control the revenues of India, unless these should be applied to military operations beyond the frontier. But the Indian Budget has to be laid before Parliament annually ; the Secretary of State, and the Cabinet of which he is a member, are open to criticism, and if

Significance of the restrictions imposed by the Secretary of State.

Control of Parliament over Indian affairs.

Imperial Gazetteer, Vol IV., p. 40.

occasion should arise, to censure, in either House of Parliament; while every member of either House has the right of interpellation on any matter relating to the administration of India.

Imperial
Gazeteer,
Vol. IV.,
chap. V.

17. India possesses an Imperial Legislative Council, but its functions are strictly limited. It may not interfere with Acts of Parliament, and Acts passed by it may be disallowed by the Sovereign, acting through the Secretary of State. Measures relating to the public revenue or debt, to military or naval matters, to foreign relations, or to religion, may not be introduced into this Council without the Governor-General's sanction; nor can any Bill of importance be put before it by the Government of India without previous reference to the Secretary of State. The Legislative Council at present includes—

The Imperial
Legislative
Council.

(i) The members of the executive Government of India, who sit there *ex officio*.

(ii) Other officials, who are mostly selected as representatives of the principal Provinces.

(iii) Non-official gentlemen elected by the non-official members of Provincial Legislatures, and by the Calcutta Chamber of Commerce.

(iv) Other non-officials who are directly nominated by the Viceroy.

Including the *ex officio* members, the official element is always in the majority. The Legislative Council may discuss the Indian Budget, but cannot divide upon it; and its members possess the right of interpellation on matters of public policy, provided the questions are not considered inadmissible by the Governor-General as President. Their main functions, however, are the initiation and discussion of legislative measures, subject to the restrictions already referred to.*

18. The executive Government of India, as at present constituted, consists of the Viceroy and Governor-General, who holds direct charge of the Foreign portfolio; of the Commander-in-Chief in India, who has also charge of the Army Department; and of six ordinary members of Council, amongst whom are distributed the charge of the Home, Finance, Revenue and Agriculture, Public Works, Commerce and Industry, Military Supply, and Legislative Departments. The members of the Government are all appointed by the Crown, on the advice of the Secretary of State, and while some of the ordinary members are drawn from the Indian Services, others are appointed direct from Home. The usual tenure of office of a member of the Government of India is five years.

The Executive
Council of the
Governor-
General.

24 & 25
Vict., cap.
67.

The distribution of work among the various Departments, and the procedure regulating their relations to one another, are laid down in 'Rules of Business,' which are issued by the Governor-General (under the Indian Councils Act of 1861), and are supplemented by subsidiary regulations termed 'Secretariat Instructions.' Any important alteration in the 'Rules of Business' would, in practice, require the concurrence of the Secretary of State.

Vol. X.,
App. Ie.,
p. 199,
45374.

19. In regard to his own Department, each member of Council is largely in the position of a Minister of State, and has the final voice in ordinary departmental matters.

S. of S.'s
Des. No.
193, Pub.
27th Nov.
1908.

* It is now proposed, however, subject to certain restrictions, to give the Legislative Council the power of passing resolutions on matters of public policy, and of discussing the budget in detail and passing resolutions thereon. Such resolutions, however, are to be mere recommendations to the Government of India, who may accept them or not at their discretion.

But any question of special importance, and any matter in which it is proposed to over-rule the views of a Local Government, must ordinarily be referred to the Viceroy.* This latter provision acts as a safeguard against undue interference with the Local Governments, but it necessarily throws a large amount of work on the Viceroy. In the year 1907-08, no less than 21.7 per cent. of the cases which arose in, or came up to, the Home Department, required submission to the Viceroy. The Home Department is, however, concerned with questions which are, in a special degree, subject to review by the Head of the Government, and we believe that in other Departments the percentage of cases referred to the Viceroy is considerably less. Any matter originating in one Department which also affects another must be referred to the latter, and in the event of the Departments not being able to agree, the case would have to be referred to the Viceroy.

44809-12.
45349-53.

The members of Council meet periodically as a Cabinet—ordinarily once a week—to discuss questions which the Viceroy desires to be put before them, or which a member, who has been overruled by the Viceroy, has asked to be referred to Council. The Secretary in the Department primarily concerned with a Council case attends the Council meeting for the purpose of furnishing any information which may be required of him. If there is a difference of opinion in the Council the decision of the majority ordinarily prevails, but the Viceroy can overrule a majority if he considers that the matter is of such grave importance as to justify such a step.

Vol. X.,
App. Ie.,
p. 199.

Secretaries and
other Secretariat
officials.

20. Each Departmental office is in the subordinate charge of a Secretary, whose position corresponds very much to that of a permanent Under-Secretary of State in the United Kingdom, but with these differences, that the Secretary, as above stated, is present at Council meetings; that he attends on the Viceroy, usually once a week, and discusses with him all matters of importance arising in his Department; that he has the right of bringing to the Viceroy's special notice any case in which he considers that His Excellency's concurrence should be obtained to action proposed by the Departmental member of Council; and that his tenure of office is usually limited to three years.

45381-6.
45532-7.

21. The Secretaries have under them Deputy, Under, and Assistant Secretaries, together with the ordinary clerical establishments. Taking the Departments with which we are concerned, that is to say the Home, Revenue and Agriculture, Finance, Commerce and Industry, and Civil Public Works Secretariats, the Secretaries, Deputy Secretaries, and Under Secretaries, in all but the last, are members of the Indian Civil Service. The Assistant Secretaries, where these exist, and the subordinate staff, are men permanently connected with the department.

The Government of India, it may be explained, have no Indian Civil Service of their own, as distinct from that of the Provincial Governments. The Indian Civil Service is

* "In cases where the Government of India, while differing from a Local Government, express their view in the form, not of a command but of a suggestion, it is unnecessary, merely on this account, to submit the case to the Viceroy for orders at this stage. Similarly, where the proposals of a Local Government contravene standing orders or accepted principles, and the reply of the Government of India merely refers to such orders (as in cases where the Local Government may wish to anticipate the sanction of the Secretary of State or to give retrospective effect to some financial sanction) it is not necessary, merely on this account, to take the Viceroy's instructions."

'Rules of
Business.'
Footnote
to Rule 10

recruited for, and distributed among, the latter, and officers serving under the Government of India are borrowed from the Provinces for longer or shorter periods. The ordinary tenure of office of a Government of India Secretariat officer, drawn from the Indian Civil Service, is three years, after which time he would generally revert to his own Province. An Under Secretary might, however, return later on as a Deputy Secretary, and a Deputy Secretary as a Secretary. This constant flux and reflux of officers between the Government of India and the Local Governments, mans the superior posts in the Government of India Secretariats with men conversant with conditions in the Provinces.

The men selected for Secretariat appointments under the Government of India have often served in similar capacities in the Secretariats of their own Governments, but they may equally be drawn direct from administrative posts. There is a tendency, if a man has done well in Secretariat work as a junior, to recall him, later on, to higher functions; and an officer who has obtained experience as an Under or Deputy Secretary in the Government of India, may, after leaving such an appointment, be nominated to a Secretaryship in his own Province.

Vol. X.,
Apps. *Id.*,
p. 188; *Id.*,
pp. 188-9;
Id., p. 194;
Id., p. 200.
Secretariat
Instruc-
tions,
Rule 11.
Vol. X.,
Apps. *Id.*,
p. 194; *Id.*,
p. 200.

22. A case coming up to a Government of India Secretariat is first of all noted on by the clerical branch of the office. It then goes, usually, to an Assistant or Under Secretary, who, if he accepts the office note, signs his name below it. If he disagrees or desires to add anything, he notes accordingly. His work, in turn, goes to a Deputy Secretary or to the Secretary, who acts in the same way. A Deputy Secretary often submits cases direct to the Member in charge, but the papers come back through the Secretary, to enable the latter to see what is going on. Secretaries and their principal subordinates may dispose of petty cases of a routine character on their own responsibility, but lists of such cases go weekly to the Secretary and Member, so that any independent action by a subordinate which is deemed inadvisable may be checked. Otherwise, cases go on to the Member in charge, and if reference to the Viceroy or to some other Department is not required, his order is final. This elaborate system of noting, which differs materially from that in vogue in British Government offices, is held to be justified by the constant changes in the superior *personnel* of the Secretariats and Departments in India.

43724-44.
43834-42.
45362-6.

In important cases the notes are printed, for future reference, along with the papers to which they relate, but these are only for confidential use in the Secretariats themselves. The Government of India, however, submit monthly volumes of their printed proceedings (without the notes) to the Secretary of State, and receive similar volumes from the Local Governments, copies of which also go on to the India Office.

23. We have now briefly described the machinery of the Central Government, and before considering the organization and powers of the Provincial Administrations we propose to make a few general observations on the functions of Government in India. These are, in many respects, much wider than in the United Kingdom. The Government claims a share in the produce of the land; and save where (as in Bengal) it has commuted this into a

Secretariat pro-
cedure.

The functions of
Government in
India.

fixed land tax, it exercises the right of periodical re-assessment of the cash value of its share. In connexion with its revenue assessments, it has instituted a detailed cadastral survey, and a record of rights in the land. Where its assessments are made upon large landholders, it intervenes to prevent their levying excessive rents from their tenants; and in the Central Provinces it even takes an active share in the original assessment of landlords' rents. In the Punjab, and some other tracts, it has restricted the alienation of land by agriculturists to non-agriculturists. It undertakes the management of landed estates when the proprietor is disqualified from attending to them by age, sex, or infirmity, or, occasionally, by pecuniary embarrassment. In times of famine it undertakes relief works and other remedial measures upon an extensive scale. It manages a vast forest property, and is a large manufacturer of salt and opium. It owns the bulk of the railways of the country, and directly manages a considerable portion of them; and it has constructed, and maintains, most of the important irrigation works. It owns and manages the postal and telegraph systems. It has the monopoly of note issue, and it alone can set the mints in motion. It acts, for the most part, as its own banker, and it occasionally makes temporary loans to Presidency banks in times of financial stringency. With the co-operation of the Secretary of State it regulates the discharge of the balance of trade, as between India and the outside world, through the action of the India Council's drawings. It lends money to municipalities, rural boards and agriculturists, and occasionally to the owners of historic estates. It exercises a strict control over the sale of liquor and intoxicating drugs, not merely by the prevention of unlicensed sale, but by granting licenses for short periods only, and subject to special fees which are usually determined by auction. In India, moreover, the direct responsibilities of Government in respect to police, education, medical and sanitary operations, and ordinary public works, are of a much wider scope than in the United Kingdom. The Government has further very intimate relations with the numerous Native States which collectively cover more than one-third of the whole area of India, and comprise more than one-fifth of its population. Apart from the special functions narrated above, the government of a sub-continent containing nearly 1,800,000 square miles and 300,000,000 people is in itself an extremely heavy burden, and one which is constantly increasing with the economic development of the country and the growing needs of populations of diverse nationality, language and creed.

The extent to which these functions and burdens are distributed between the Central and the Provincial Governments in India will be explained in the next chapter.

CHAPTER II.

ORGANIZATION OF THE PROVINCIAL GOVERNMENTS AND THEIR GENERAL RELATIONS WITH THE GOVERNMENT OF INDIA.

24. British India is divided into 8 major and 5 minor Provinces, each of which is administered, in subordination to the Government of India, by its own Local Government or Administration.

Of the minor Provinces, two—Coorg and Ajmer—are hardly more than districts, and are respectively administered by the Resident in Mysore and by the Agent to the Governor-General in Rajputana; while a third—the Andamans—is practically a penal settlement. We have left these three administrations out of the scope of our enquiries. The Chief Commissioners of the other two, the North-West Frontier Province and Baluchistan, are graded as 1st class Residents of the Political Department, and are also Agents to the Governor-General in respect of political matters. These administrations are more under the control of the Government of India, especially in the Foreign Department, than the major Provinces, and lack the financial resources and powers which the latter possess.

25. The 8 major Provinces, with some material statistics relating thereto, are shown in the following statement :—

Province.	Thousands of square miles.*	Millions of inhabitants.*	Provincial revenue in 1908-9† (budget figures) in thousands of £ sterling.	Government of Province vested in	Number of districts in Province.
Madras	142	38	3,744	Governor in Council.	23
Bombay	123	19	4,026		25
Bengal	116	51	3,617	Lieutenant-Governor.	34
Eastern Bengal and Assam	99	30	1,712		27
United Provinces ...	107	48	3,777		48
Punjab	97	20	2,154	Chief Commissioner.	29
Burma	170	9	3,032		37
Central Provinces (with Berar).	100	12	1,493		22

* Excluding dependent Native States.

† Excluding the local receipts credited to district boards, municipalities and other similar bodies.

26. Madras and Bombay are known as Presidencies, having been governed, in the early days of the Company's rule, by Presidents in Council, and they were originally independent of the Presidency of Bengal, out of which the Government of India has grown. They were first placed under the control of the Governor-General by the Regulating Act of 1773, which called that authority into existence; and this control, which was extended by statute in 1784 and 1793, was rendered absolute by the Charter Act of 1833, and the instructions issued by the Court of Directors thereon. Since then, the general tendency has been to treat Madras and Bombay in the same way as the other large Provinces subsequently created; but they still retain the following vestiges of their separate origin and former independence :—

(i) They are under a Council Government, consisting of a Governor, usually appointed from home, with two Civilian colleagues, who are nominated by the

13 Geo. III.
cap. 63.
24 Geo. III.
Sess. 2,
cap. 25.
33 Geo. III.
cap. 52.
3-4 Will. IV.
cap. 85.

45657.

Madras and Bombay.

Provincial legislative councils.

Crown on the advice of the Secretary of State. The ordinary business of Government is distributed between the members of these Councils in much the same way as in the larger Council of the Governor-General, but the distinction of portfolios is not so definite. The Governor can, like the Viceroy, overrule his colleagues in cases of emergency: otherwise decisions of the Governor in Council are by a majority.

(ii) The Presidency Governments have the right of direct correspondence with the Secretary of State, except in matters which raise financial issues, and can appeal to him against orders of the Government of India; but such an appeal must go through, or be communicated to, that Government.

(iii) They have full discretion in the selection for certain important posts, which in other Provinces rests finally with the Government of India, *e.g.*, nominations to the Board of Revenue* and to the Provincial Legislative Councils, and the appointment of Chief and Superintending Engineers in the Public Works Department, and Conservators of Forests.

(iv) They have, in practice, a free hand in the details of their district land-revenue settlements, which in other Provinces are subject to control by the Government of India.† Similarly, they are less supervised in forest administration.

27. The remaining major Provinces have been constituted, at various times, out of the old Presidency of Bengal, or from other territories which were formerly under the direct administration of the Governor-General in Council, or have subsequently been included in British India. In Bengal, Eastern Bengal and Assam, the United Provinces, the Punjab, and Burma the responsibilities of Government are vested in a single Lieutenant-Governor, who is, in practice, a member of the Indian Civil Service, and is appointed by the Viceroy subject to the approval of the Crown. Lieutenant-Governors, like the Governors and members of Council in the Presidencies, hold office for a term of five years.

The Central Provinces, which for administrative purposes include Berar, now permanently leased from His Highness the Nizam of Hyderabad, are administered by a Chief Commissioner, who is appointed by the Viceroy. He has, in most respects, the same powers as a Lieutenant-Governor, the special restrictions imposed upon him being mainly in the matter of patronage.

28. All the major Provinces, with the exception of the Central Provinces, possess local Legislative Councils which can pass Acts concerning the Province itself; but, except in cases of extreme urgency, no legislation can be introduced into these Councils by the Local Government without having been examined by the Government of India, and their Acts require the confirmation of the Governor-General. Such legislation is also subject to control by the Secretary of State similar to that which he exercises in the case of the Imperial Legislative Council.

* In Madras: there is no Board in Bombay.

† A revenue settlement is a periodical reassessment, outside tracts in which the land revenue has been permanently fixed (as in Bengal), of the share taken by Government in the net produce of the soil.

8-10.
Vol. VIII.,
App. I.,
p. 222
Imperial
Gazetteer,
Vol. IV.,
p. 31.

45658-9.
Vol. X.,
App. IX.,
p. 236.

Imperial
Gazetteer,
Vol. IV.,
p. 135.

44461-2.
44484.
44055.

44049.
44121.

42734.

Vol. VI.,
App. I.,
p. 130.

Imperial
Gazetteer,
Vol. IV.,
pp. 135-6.

The Legislative Councils of Madras, Bombay, Bengal, Eastern Bengal and the United Provinces, while containing a certain number of nominated officials and non-officials, also include an elective non-official element, representing district boards, municipalities, universities, landed and commercial interests and the like. These Councils may discuss the Provincial Budget after it has been sanctioned by the Government of India, but may not divide on it. They also possess a right of interpellation similar to that accorded to the members of the Legislative Council of India, but limited to matters of Provincial policy and administration.

The Legislative Councils of Burma and the Punjab, though containing some non-official members, are as yet entirely nominated, and have not the right of Budget discussion or interpellation.*

29. In all the major Provinces the work of Government is distributed among different Departments, dealing with the principal heads of internal administration, such as Revenue, Judicial and Police, Local and Municipal, Financial, Public Works (Irrigation and General) and Education. The Chief Engineers in the Public Works Department are also Secretaries or Joint Secretaries to the Local Government, while matters relating to the other Departments are dealt with by Secretaries and Under Secretaries drawn from the Indian Civil Service.† There are three Civilian Secretaries in each Province (two in the Punjab), and the distribution of the various Departments between these varies according to local circumstances, and may change at different times in the same Province. The senior Civilian Secretary is termed the Chief Secretary, and the other Secretaries usually draw their designation from one of the principal Departments with which they are concerned. The organization of the Secretariats in the Provinces is on much the same lines as in the Government of India, and cases are noted on and recorded in a similar way.

30. A distinction, formerly material but now of little practical force, still obtains as between Regulation and Non-Regulation Provinces. The Regulation Provinces are Madras, Bombay proper, Bengal, Eastern Bengal, and Agra (United Provinces). The Non-Regulation Provinces are the Punjab, Burma, and the Central Provinces; and the sub-provinces of Oudh (United Provinces), Assam (Eastern Bengal and Assam), and Sind (Bombay). The latter were ruled, at the outset, by simpler codes, and with a greater centralization of functions in the hands of the district officers, who were recruited not merely from the Covenanted (now Indian) Civil Service, but also from the Army and other sources. Now, however, the Regulation and Non-Regulation Provinces are administered, generally speaking, on the same lines; and the main distinctions still surviving are that, in the latter, the district officers are termed Deputy, and Assistant or Extra Assistant, Commissioners, instead of Collectors and Assistant or Deputy Collectors; that the principal court

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Des. No.
193, Pub. of
27th Nov.
1908.

* It is now proposed to give all Provincial Legislative Councils power, subject to certain restrictions, to pass resolutions on questions of public policy, and to discuss the Provincial Budgets in detail and pass resolutions in respect thereto, but it will be for the Provincial Government to accept or reject such resolutions at its discretion.

† Assistant Secretaries, where employed, are usually departmental officers not belonging to the Indian Civil Service.

Districts, and
functions of
Collectors.

of criminal and civil jurisdiction is there (except in Assam) a Chief Court or a Judicial Commissioner, and not a Chartered High Court; and that a number of military officers are still employed in the civil administration of Burma, Assam, and the Punjab. But, except in Burma, recruitment for posts held by such officers will hereafter be confined to the Indian Civil Service.

31. The principal unit of administration is everywhere the district. British India contains more than 250 districts, and the number at present existing in each of the major Provinces has been shown in the statement in paragraph 25. The average area of a district is 4,430 square miles, or about three-fourths of the size of Yorkshire, and the average population 931,000, but the actual districts vary greatly in size and population. They are largest, in point of area, in Burma and Madras, and smallest in the United Provinces.

Imperial
Gazetteer,
Vol. IV.,
p. 48.

Each district is under a Collector (styled Deputy-Commissioner in the Non-Regulation Provinces) who is the local representative of Government in its general dealings with the people, and is also the District Magistrate. As Collector, he is not merely responsible for the collection of most branches of the revenue, but is concerned with the manifold relations existing between Government and the agricultural classes, which represent two-thirds of the total population of British India. Thus he is concerned with questions relating to the registration, alteration, relinquishment or partition of land-holdings which pay revenue direct to Government, and, in the greater part of India, has to deal in these respects with an immense number of petty peasant proprietors. He is likewise, in most Provinces, concerned with the adjudication of disputes between landlords and tenants, and also with the administration of estates taken under the management of the Courts of Wards.* He has to keep a careful watch over the general circumstances of his district, and, in times of famine or severe agricultural distress, he is responsible for the administration of relief and other remedial measures. He also deals with the grant of loans to agriculturists, and with the preparation of agricultural and other statistics; and he has a general control over the working of the Forest Department in his district, in so far as this touches on matters affecting the economic or other interests of the people.

It is his duty to guide and control the working of municipalities, and he is often the actual chairman or presiding officer of one or more of these. He usually, also, presides over the district board, which, with the aid of subordinate local boards where such exist, maintains roads, schools and dispensaries, and deals with vaccination and sanitary improvements, in rural areas. Finally, he has to furnish information on all important occurrences in the district, and he is called upon to advise on any general schemes affecting it which may be under consideration.

As District Magistrate, he is responsible for all matters affecting the peace of the district, and exercises a general supervision over the local police officers, while

* In Bombay and the Central Provinces, Commissioners of divisions are Courts of Wards in their respective jurisdictions. In the other major Provinces, except Burma, where there is as yet no Court of Wards, the Court is the Board of Revenue or Financial Commissioner of the Province.

he controls the working of subordinate criminal courts, and has himself a certain amount of original and appellate magisterial work.*

Imperial
Gazetteer,
Vol. IV.,
p. 53.

32. Each district is usually split up into a number of sub-divisions, which are in charge either of junior officers of the Indian Civil Service, or of officers of the 'Provincial' service (Deputy Collectors or Extra Assistant Commissioners.)† The functions of these Sub-divisional officers, who are all magistrates as well as revenue and executive functionaries, vary in different Provinces. They are most developed in Madras and Bombay, where the Sub-divisional officer exercises, within his own charge, most of the functions of a Collector, subject to supervision by, and appeal to, the latter.

Sub-divisional
Officers.

33. Save in Bengal and Eastern Bengal, there are smaller sub-district units, styled taluks or tahsils, administered by tahsildars who belong to the 'Subordinate' service.‡ These officials are, in general, under the immediate control of the Sub-divisional officer, where there is one, and they and their assistants (deputy or *nail* tahsildars, revenue inspectors, kanungos, etc.) are in direct relations with the cultivators and the village officials.

Tahsildars, etc.

34. The Civil Service of the country, which deals with revenue and general administration, is divided into :—
(i) The 'Indian Civil Service,' recruited in England by competitive examination, at which natives of India, like other subjects of Your Majesty, can compete ; and

The 'Imperial,'
'Provincial'
and 'Sub-
ordinate' Civil
Services.

(ii) The 'Provincial' and 'Subordinate' Civil Services, recruited in India, and, as a rule, only open to persons who are natives of that country or domiciled therein.

Members of the Indian Civil Service hold most of the Commissionerships, Collectorates and Deputy Commissionerships, and District Judgeships, as well as Secretariat and other headquarters administrative appointments ; while its junior men are in training for higher functions, generally as Assistants to the Collectors. The Indian Civil Service forms a single service for the whole of India ; but its members, on first arrival in the country, are distributed to the different Provinces ; and though an Indian Civilian may be borrowed by the Government of India for work in connexion with the Supreme Government, or for temporary service in another Province, he is not, as a rule, transferred from one Province to another.

Para 21.

45393.

35. Each Province has its own separate 'Provincial' and 'Subordinate' services, but while it has a free hand in recruiting for the latter, appointments to the former are regulated by rules which have to receive the approval of the Government of India. 'Provincial' Civil Servants, in their capacity as Deputy or Extra Assistant Commissioners and Sub-Judges, discharge responsible executive and judicial functions, and are also eligible for a certain number of posts, such as those of Collector or District

* Steps are now being taken, in Bengal and Eastern Bengal, towards the dissociation of Collectors and other executive officers from criminal case duties.

† In Bengal and Eastern Bengal the headquarters sub-division of the district is in the direct charge of the Collector, and in the Punjab there are but few sub-divisions.

‡ These units are called circles in Assam and townships in Burma ; and the officers administering them are styled sub-deputy collectors in Assam, *myooks* in Burma, *mamlatdars* in Bombay proper, and *mukhtyarkars* in Sind.

Judge, ordinarily held by Indian Civilians. The number of posts of the latter description tenable by 'Provincial' officers is fixed for each Province by the Government of India. H. D. Res. of 21st April, 1892.

There are similar distinctions in regard to special departments the higher officials of which are usually recruited from England, *e.g.*, Police, Forests, Education, and Public Works. The British element is here styled the 'Imperial' Service, while the 'Provincial' and 'Subordinate' services are locally recruited in India.

It must, however, be borne in mind that the terms 'Imperial' and 'Provincial,' as applied to these services, refer to the personal status of the officer as decided by the method of his recruitment, and not to the Government under which he serves.* The majority of so-called 'Imperial' officers are, as a matter of fact, working under the Provincial Governments.

Divisional
Commissioners.

36. In all the major Provinces except Madras, the districts are grouped into divisions, each of which, consisting usually of from four to six districts, is under the general superintendence of a Commissioner, who also acts as a court of appeal in revenue cases.

Boards of
Revenue and
Financial
Commissioners.

37. In Bombay there is no intermediate authority between Commissioners and the Local Government, and the same condition has hitherto applied in the Central Provinces, but here the appointment of a Financial Commissioner has recently been sanctioned. In other Provinces there is such an intermediate authority, viz., a Board of Revenue (or a single Financial Commissioner, as in the Punjab and Burma)—which, in subordination to the Local Government, controls the work of Commissioners and Collectors, and the general administration of the Province in revenue matters.

Special Depart-
ments.

38. Originally Collectors and their subordinates were responsible for almost all the administrative work of their districts, subject to the superintendence of Commissioners and Boards of Revenue. During the last 50 years, however, separate administrative departments have been gradually evolved, the most important of which are those dealing with Public Works, Education, Police, Forests, Medical administration, Sanitation, and Prisons. These departments have their own separate staffs and heads in each Province, viz. :—

- Chief Engineers for (a) Irrigation, and (b) ordinary Public Works ;
- The Director of Public Instruction ;
- The Inspector-General of Police ;
- Conservators, or a Chief Conservator, of Forests ;
- The Inspector-General of Civil Hospitals (Surgeon-General in Madras and Bombay) ;
- The Sanitary Commissioner† ; and
- The Inspector-General of Prisons.‡

* Hereafter, when we have occasion to refer to 'Imperial' and 'Provincial' officers or services in the sense explained in this paragraph, we shall, to avoid ambiguity, place these terms in inverted commas.

† Outside Bombay, the Sanitary Commissioner works largely through the agency of the district medical officers, who, for medical work, are subordinate to the head of the Medical Department.

‡ There are also Inspectors-General of Registration ; but, in most Provinces this function is combined with the management of some other department.

When there is extensive famine in a Province, an officer, drawn from the Indian Civil Service, may be appointed to act as a Special Famine Commissioner, under the Local Government.

Imperial
Gazette
Vol. IV
p. 467.

The Inspector-General of Police is often an Indian Civilian, but otherwise the head of each department is usually drawn, either locally or by transfer from another Province, from the departmental service. These departmental heads are in direct subordination to the Local Government.* As already stated, the Chief Engineers for Public Works are also Secretaries to Government; the other heads of departments address their reports and letters to one or other of the Civilian Secretaries.†

39. As regard the district staffs of these departments, the Collector and District Magistrate, as already noted, has a general outside control, in non-technical matters, over the work of the local Police and Forest officers; he is responsible for the minor jails; and, principally in his capacity as president of the district board (and in some Provinces also of municipal councils), he is largely concerned with questions of sanitation, medical relief and elementary education. He has much less concern with the operations of the Public Works Department, and with those branches of education which are under the direct control of the Department of Public Instruction; and the principal local officers of these two departments (Superintending and Executive Engineers and Inspectors of Schools) have charges which do not necessarily correspond with district or divisional limits.

40. There are other heads of departments who are members of the Indian Civil Service, and who work in closer connexion with the ordinary district staff, through whose agency a great deal of the work which they have to supervise is discharged. The chief of these are the Commissioner of Excise, the Director of Agriculture, the Director of Land Records and, in some Provinces, the Commissioner for Revenue Settlements. These officers are under the Board of Revenue or Financial Commissioner, where either exists.‡

41. The minor Administrations of Baluchistan and the North-West Frontier Province are less fully organized. There are no Divisional Commissioners, and the departments under the control of separate officials are less in number. The Frontier Province possesses a Revenue and a Judicial Commissioner, while in Baluchistan these functions are combined in the hands of a single officer. The Secretariats are likewise smaller, and less sub-divided, than in the major Provinces.

Organization in Baluchistan and the North-West Frontier Province.

42. The present distribution of functions between the Government of India, also styled the Central or Supreme Government, and the Provincial or Local Governments and Administrations§ is, stated generally, as follows:—Amongst

Distribution of functions between the Government of India and Provincial Governments, and control by the former over the latter.

* Except, as regards forests, in Madras and Bombay, where Conservators of Forests are under the Board of Revenue in the former Province and under the Revenue Commissioners in the latter.

† In the Punjab the Director of Public Instruction is also *ex-officio* Under-Secretary for Education, and appears in that capacity to submit cases direct to the Lieutenant-Governor, while the Inspector-General of Police is also an *ex-officio* Under-Secretary to Government, but subordinate in that rôle to the Judicial Secretary.

‡ In Madras the functions of the Excise Commissioner and the Settlement Commissioner are directly exercised by members of the Board of Revenue; and in Bombay the Commissioner of Excise is of the same status as the territorial Commissioners.

§ Technically a Province ruled by a Governor in Council or a Lieutenant Governor is a Local Government, and one ruled by a Chief Commissioner a Local Administration, but we shall use the terms "Local Government" and "Provincial Government" as including the Governments of all the Provinces.

the important matters which the former retain in their own hands are those relating to foreign affairs, the defences of the country, general taxation, currency, debt, tariffs, posts and telegraphs, railways, and accounts and auditing. Ordinary internal administration, police, civil and criminal justice, prisons, the assessment and collection of the revenues, education, medical and sanitary arrangements, irrigation, buildings and roads, forests, and the control over municipal and rural boards fall to the share of the Provincial Governments. But even in these matters the Government of India exercise a general and constant control. They lay down lines of general policy, and test their application from the administration reports and returns relating to the main departments under the Local Governments.* They also employ expert officers to inspect and advise upon a number of departments which are primarily administered by the Local Governments, including Agriculture, Irrigation, Forests, Medical, Sanitation, Education, Excise and Salt, Printing and Stationery, and Archaeology. These officers are commonly known as Imperial Inspectors-General.

Imperial Gazetteer, Vol. IV. pp. 16-17.

43. The control of the Government of India is, moreover, not confined to the prescription of policy and to action taken upon reports and inspections. It assumes more specific forms. They scrutinize, and, when necessary, modify the annual budgets of the Local Governments. Every newly-created appointment of importance, every large addition even to minor establishments, every material alteration in service grades, has to receive their specific approval, and, in many cases, reference to the Secretary of State is likewise necessary. The practical result is that no new departure in Provincial administration can be undertaken without their preliminary sanction or, in important matters, without that of the Secretary of State also. Moreover, the general conditions of Government service, such as leave, pension and travelling allowance rules, and the Public Works and Forest Codes, are all strictly prescribed by the Central Government, either *suo motu* or on instruction from the Secretary of State. Lastly, there is a wide field of appeal to the Government of India, as also to the Secretary of State, from persons who may deem themselves aggrieved by the action of a Local Government.

Ibid.

Instructions of the Court of Directors in 1834 and 1838 as to the character of this control.

44. The essential point to be borne in mind is thus that at present, even in matters primarily assigned to the Provincial Governments, these act as the agents of the Government of India, who exercise a very full and constant check over their proceedings. The general principles which should govern the relations between the Government of India and the subordinate Provincial Governments were laid down in 1834, in a letter addressed by the Court of Directors to the Government of India on the subject of the Charter Act of 1833, the essential portions of which we subjoin, as well as an extract from a later despatch of 1838. We are informed by the Home Secretary to the Government of India that these pronouncements may be taken as an authoritative statement of the principles applied to-day.

* As already stated, the Local Governments also submit copies of all their printed proceedings to the Government of India.

38113.
37423.

39252-61.

42306-8.

6031.

Vol. VIII.,
App. II.,
pp. 222-3.

45389.

Extract from despatch (accompanying the Government of India Act, 1833) from the Court of Directors to the Government of India, No. 44, dated the 10th December, 1834.

76. We have now completed all that we deem it necessary to say at present regarding the legislation to be exercised, and the laws to be made, in India. We will proceed to consider the new relation in which you will be placed with reference to the subordinate Governments, not by means of your legislative supremacy, but in other respects.

77. The words of the 39th clause are very comprehensive: 'The superintendence, direction, and control of the whole civil and military government of all the said territories and revenues in India shall be vested in the said Governor-General in Council.'

78. The powers here conveyed, when the words are interpreted in all their latitude, include the whole powers of Government. And it is of infinite importance that you should well consider and understand the extent of the responsibility thus imposed upon you. The whole civil and military Government of India is in your hands, and for what is good or evil in the administration of it, the honour or dishonour will redound upon you.

79. With respect to the exercise of your legislative powers in the several Presidencies, what we have adduced of a general nature on that subject will, for the present, suffice.

80. With respect to the other powers which you are called upon to exercise, it will be incumbent upon you to draw, with much discrimination and reflection, the correct line between the functions which properly belong to a local and subordinate Government and those which belong to the general Government ruling over and superintending the whole.*

81. When this line is improperly drawn, the consequence is either that the general Government interferes with the province of the local Government, and enters into details which it cannot manage, and which preclude its consideration of more important objects; or that it withdraws its attention from the evidence of many things which may be right or wrong in the general course of the local administration, and thus partially deprives the State of the benefit of its superintendence and control.

82. It is true that the former Acts of Parliament, which made the local Government of Bengal a supreme Government, gave the Governor-General in Council a control and superintendence over the other Presidencies as complete and paramount as it was possible for language to convey, and this we must assume to have been the intention of the Legislature. In practice, however, the Supreme Government made little exercise of its superintending authority, and the result has been that even that little exercise of it has been generally made when it was too late to be made with real effect, namely, after the subordinate Government had taken its course; thus losing the character of control and responsibility, and retaining only that of *ex post facto* intervention—a sort of intervention always invidious, and in most cases nothing but invidious, because what was already done, however open to censure, was beyond the reach of recall or correction.

83. It is evidently the object of the present Act to carry into effect that intention of the Legislature to which we have alluded. Invested as you are with all the powers of Government over all parts of India, and responsible for good government in them all, you are to consider to what extent, and in what particulars, the powers of Government can be best exercised by the local authorities, and to what extent, and in what particulars, they are likely to be best exercised when retained in your own hands. With respect to that portion of the business of Government which you fully confide to the local authorities, and with which a minute interference on your part would not be beneficial, it will be your duty to have always before you evidence sufficient to enable you to judge if the course of things in general is good, and to pay such vigilant attention to that evidence as will ensure your prompt interposition whenever anything occurs which demands it.

84. In general it is to be recollected that in all cases where there are gradations of authority the right working of the system

* The only Local Governments which then existed were the Presidencies of Madras and Bombay. The Bengal Presidency was at that time directly under the Governor-General in Council.

must very much depend on the wisdom and moderation of the supreme authority and also of the subordinate authorities. This is especially true of a system so peculiar as that of our Indian Empire. It was impossible for the Legislature, and it is equally so for us in our instructions, to define the exact limits between a just control and a petty, vexatious, meddling interference. We rely on the practical good sense of our Governor-General in Council, and of our other Governors, for carrying the law into effect in a manner consonant with its spirit, and we see no reason to doubt the possibility of preserving to every subordinate Government its due rank and power, without impairing or neutralizing that of the highest.

85. The subordinate Governments will correspond directly with us as formerly, but we think that you should immediately receive copies of all their more important letters to us, both as part of the evidence of their proceedings which you should have before you, and that we may have the benefit of the observations which you may have to make, and which we desire that you will always despatch to us with the smallest possible delay.

86. It will be for you to determine what part of their records, or what other documents, it will be necessary for you regularly to receive as evidence of the general proceedings of the subordinate Governments, and as an index to the other documents which you will have occasion to call for when anything occurs which you desire to investigate.

Extract from despatch from the Court of Directors to the Government of India, No. 3, dated the 28th March, 1838.

By the 65th clause of the Act 3 and 4 Wm. IV., Cap. 85, the Governor-General in Council is invested with full power to superintend and control the subordinate Governments in all points relating to the Civil and Military Administration of their respective Presidencies, and those Governments are required to obey the orders and instructions of the Governor-General in Council in all cases whatsoever, and, in order to enable you to exercise with effect the control and superintendence thus devolved on you, the subordinate Governments are required by the 68th section to transmit regularly to the Governor-General in Council true and exact copies of all the Orders and Acts of their respective Governments, and to give intelligence of all transactions which they may deem material to be communicated, or as the Governor-General in Council shall from time to time require. Although a minute interference on your part in the details of the local Administration of the subordinate Presidencies is neither desirable nor practicable, yet we should hold you but ill acquitted towards those whose interests are committed to your charge, if you should allow to pass without comment and, if necessary, without effective interference, any measures having, in your opinion, an injurious tendency either to one Presidency or to the Empire at large.

45. It is thus laid down that the Government of India are responsible for everything done in the Provinces, but it would seem from paragraphs 80 and 83 of the despatch of December 1834, that they were intended to discriminate between matters which would be primarily within the scope of the Local Governments, where their interference would be of a very exceptional character, and matters in regard to which their control would be more detailed and constant. No definite steps towards the immediate attainment of this object appear, however, to have been taken, and the present discrimination between the functions of the Imperial and the Local Governments, and the extent of the control normally exercised by the former over the latter, are the results of gradual administrative evolution.

Political and military exigencies, and the growth of services generally recognized as suitable for direct management by a Central Government, have given the Government of India a number of functions exercised independently of the Provincial Governments. As regards the departments which have been recognized as lying primarily within the scope of the Local Governments, the control exercised by the Government of India has differed at various periods.

The present situation as regards the control exercised by the Government of India.

44164-80.
45460-70.
45585-91.

Speaking generally, it may be said that although the powers of the Madras and Bombay Governments, the only subordinate administrations then existing, were materially reduced in 1833, those of all the present major Provinces, including the two Presidency Governments, are decidedly larger than were the prerogatives of any Local Government fifty years ago, when the Crown took over the government of India. For example, no Province then had any separate powers of legislation, any separate financial resources, or, practically, any power of creating or modifying any appointment in the public service; and the references to the Government of India which this last restriction involved gave that Government the opportunity of interference with all the details of Provincial administration.

46. The difficulty of defining the exact limits between a "just control, and petty, vexatious, meddling interference," recognized by the Court of Directors in 1834, still remains. It is easy to say that the Central Government should confine itself to laying down general principles, and that the detailed application of these should be left in the hands of the Subordinate Governments; but in practice it is sometimes extremely difficult to say what are mere details, and whether these may not affect the application of a principle. Again, what is normally a detail, properly left to a Local Government, may, at a period of political stress or under altered circumstances, become a matter in which the Government of India, and even the Secretary of State, must assert their responsibilities. It is, therefore, of paramount importance that the relations between the Government of India and the Provincial Governments should be readily adaptable to new or changing conditions, and should not be stereotyped by anything in the nature of a rigid constitution. It is essential to remember that the mutual relations of the Indian Governments are not those of States or Colonies voluntarily associated in a federal system, where a written constitution is necessary to preserve original rights of the contracting parties. In India the Provincial Governments are, and should remain, subject to the general control of the Government of India in all respects, and their functions and powers should be variable by the Central Government or by the Secretary of State as circumstances require.

47. As circumstances which tend towards centralization, may be mentioned :—

(i) The natural tendency of strong Secretariats to absorb functions more appropriate to subordinate authorities.

(ii) The increasing ease, rapidity, and volume of postal and telegraphic communication.

45471-81. (iii) The spread of the English language, and the growth of solidarity and of a national feeling, among the educated classes in the various Provinces.

G. of I. Des. No. 19, of 9th May, 1907. (iv) The material development of the country, the vast improvement in the means of communication within India itself and with the outside world, and the high standards to which her administration is expected to conform.

45387. Vol. VII., App. II., p. 161. (v) The increasing interest taken by Parliament in the details of Indian administration, which necessarily tends to a closer check over the actions of the Local Governments and of the Government of India itself.

Difficulty of prescribing the relations between the Central and the Local Governments, and certain general considerations governing these relations.

Circumstances which tend towards centralization.

Considerations in favour of decentralization.

48. On the other side, considerations adduced in favour of decentralization are :—

(i) The difficulties of administering a vast sub-continent from a single headquarters, and the inevitable failure in statesmanship and efficiency which must result from a central Government attempting this task.

(ii) The fact that the various Provinces contain diverse nationalities with different languages, traditions, and interests, and are often on separate planes of development.

(iii) The desirability of creating a larger sense of responsibility in Provincial and local authorities.

(iv) The importance of strengthening the administration and educating the people by interesting the latter more largely in public affairs.

Necessity for detailed consideration of the proposals made to us. General remarks on the desirability of further decentralization.

49. It is extremely difficult to strike a balance between these two sets of opposing forces, and consequently to determine whether the degree of control now exercised by the Government of India over the Local Governments, and by these, in turn, over the authorities subordinate to them, is expedient or excessive. Nor can any satisfactory solution be reached by the mere enunciation of general principles, or without taking into account previous and existing conditions, and the necessary absence of finality in most administrative measures. It has, therefore, been necessary to examine in close detail the proposals made to us and the circumstances governing them. It will be seen from the chapters which follow that, though much has been done in times past in the direction of decentralization, we are of opinion that both the Government of India and the Provincial Governments have hitherto been too much dominated by considerations of administrative efficiency. They have, we think, paid too little regard to the importance of developing a strong sense of responsibility amongst their subordinate agents, and of giving sufficient weight to local sentiments and traditions. In our opinion, the burden of work could be materially diminished if the Indian Governments were to refrain from interfering in unnecessary detail with the actions of the authorities subordinate to them, an interference which results in large measure in every administrative authority in India having to do over again work already accomplished at a stage below. Future policy should be directed to steadily enlarging the spheres of detailed administration entrusted to Provincial Governments and the authorities subordinate to them, and of recognizing that they must definitely dispose of an increasing share of the ordinary work of Government.

Ways in which the Government of India control the Provincial Governments.

50. The control of the Government of India over the Provincial Governments is at present exercised in the following manner :—

(i) By financial rules and restrictions, including those laid down by Imperial departmental codes.

(ii) By general or particular checks of a more purely administrative nature, which may (a) be laid down by law or by rules having the force of law, or (b) have grown up in practice.

(iii) By preliminary scrutiny of proposed Provincial legislation, and sanction of Acts passed in the Provincial legislatures.

(iv) By general Resolutions on questions of policy, issued for the guidance of the Provincial Governments.

13689, 14238, 14709, 17696, 10379, 10389, 10397, 16125, 17407, 29634, 32067, 35237, Vol. V., App. II., 19243, Vol. VIII., App. II., p. 232-3, Vol. III., App. II., p. 177, Vol. VIII., App. II., p. 232-3, Vol. VIII., App. II., p. 235, Vol. IX., App. III., p. 204, pp. 233 & 235.

These often arise upon the reports of Commissions or Committees, appointed from time to time by the Supreme Government to investigate the working of departments with which the Provincial Governments are primarily concerned.

(v) By instructions to particular Local Governments in regard to matters which may have attracted the notice of the Government of India in connexion with the departmental administration reports periodically submitted to it, or the proceedings-volumes of a Local Government.

(vi) By action taken upon matters brought to notice by the Imperial Inspectors-General.

(vii) In connexion with the large right of appeal possessed by persons dissatisfied with the actions or orders of a Provincial Government.

Vol. VIII.,
App. II.,
p. 232.

51. The Provincial Governments, with the exception of Bombay, are content with the general lines of the present system, but all hold that there has been an excessive interference by the Government of India in matters of detail.

Attitude of the
Provincial
Governments
towards the
present system.

We shall treat first of financial arrangements and restrictions, and shall then deal with the character of the control exercised in regard to the principal administrative Departments.

CHAPTER III.

FINANCE.

Imperial
Gazetteer,
Vol. IV.,
pp. 25-6.

52. The Finance Department of the Government of India deals with the administration of Imperial finance; with the supervision of Provincial finance, with questions relating to the salaries and special allowances, the leave and the pensions, of public officers; with audit and accounts, and with currency and banking. It also supervises the administration of most of the sources of 'separate revenue'—opium, salt, excise, stamps, and income tax, the local management of which is generally in the hands of the Provincial Governments. Expenditure on the ordinary administrative services within the Provinces, and revenues sufficient to provide for these, have been made over, subject to the control of the Government of India, to Local Governments; while outlay connected with the army, posts and telegraphs, railways, the public debt, and other Imperial objects, is directly controlled by the Supreme Government.

Functions of the
Finance Depart-
ment, and its
relations with
Local Govern-
ments.

53. The relations of the Finance Department of the Government of India to the Local Governments are thus two-fold. It exercises administrative supervision over certain revenue-producing departments, but in its general, and wider, sphere it is concerned with the allocation to Local Governments of adequate financial resources, and with the application of the restrictions imposed upon them in the expenditure of public monies. It is with financial arrangements and restrictions of this character that the present chapter is primarily concerned. We shall, however, have a few remarks to make, at its close, in respect to one of the branches of administration over which the Finance Department exercises administrative control, namely, Excise.

The Provincial Settlements.

54. For more than a generation subsequent to 1833, the public finances were centralized in the hands of the Government of India. Save in respect to local cesses

Centralization
of financial
powers prior to
1870.

which were levied in some Provinces, principally for roads, schools, and other items of local expenditure, each Provincial Government was absolutely dependent on sums annually assigned to it by the Central Government for the upkeep of its administrative services.

Lord Mayo's
measure of
decentralization.

55. In 1870-71, however, the Government of Lord Mayo made the major Provinces financially responsible for the administration of police, jails, medical services, registration, education, roads and buildings, and printing, by assigning to each a fixed sum from which such expenditure was to be met. Any increase in outlay was to be provided for by savings on existing charges, or by the imposition of local taxes. In respect to the services assigned to them, the Provincial Governments were given power, subject to certain general conditions, still in force, to create appointments and raise salaries up to an individual limit of Rs. 250 a month. This delegation obviated many petty references to the Government of India.

The Local Governments had power to allot the revenue thus assigned to them at their discretion, subject to general financial rules. The expenditure was placed under a single heading, "Provincial Services," in the Budget of India, and the Government of India did not check or alter the detailed Provincial estimates.

Further develop-
ment under
Lord Lytton.

56. In 1877-79 the Government of Lord Lytton made a material alteration in the terms of the financial settlements then concluded with Provincial Governments. While Lord Mayo's scheme of financial decentralization had effected a large reform, it suffered from the defect that the services in which the Provinces were given a financial interest were relatively few, and that the Local Governments had no interest in developing the revenues raised through their agency. The new settlements now made gave the Provincial Governments financial responsibility in regard to other heads of expenditure, assigning to them the financial control of services connected with general administration, land revenue, excise, stamps, law and justice; and at the same time gave them, generally speaking, the revenues raised from law and justice, excise, stamps, and the license (now income) tax. But any increase over the revenues as they stood at the time of the assignment was to be shared with the Government of India, who were also to bear a share of any decrease. The Local Governments were still, however, not interested in the development of any revenues other than those covered by the assigned heads, which were far from sufficient to meet their liabilities, with the result that their income had to be largely supplemented by fixed grants. The settlements with Burma and Assam, which were the last of this series, made, however, an important new departure, by substituting a share of the land revenue, in both Provinces, and of some other receipts in Burma, for fixed assignments.

On the other hand, in view of the great extent to which the financial functions of the Local Governments were enlarged by these settlements, Provincial receipts and expenditure were again shown in greater detail in the Imperial Budget. They now appear there under the various budget heads, but there are separate columns to indicate the distinction between Imperial and Provincial monies. The liberty of the

Local Governments to meet a deficit in current revenue by expenditure from Provincial balances was at the same time curtailed.

57. In 1882 fresh settlements were made with the major Provinces. The receipts from customs, salt, opium, post office and telegraphs remained wholly Imperial. Receipts from forests, excise, license (now income) tax, stamps and registration were divided equally between the Government of India and the Provinces; while the receipts classified under the head "Provincial Rates" were made entirely Provincial and local, and the receipts from law and justice, public works and education were also provincialized. The bulk of the receipts from railways and irrigation remained Imperial. The division of expenditure liabilities followed, generally speaking, the incidence of the corresponding heads of receipts. But as the outlay devolving on the Provincial Governments was larger than the revenues assigned to them, the balance was made up by a percentage on the land revenue of each Province, which was otherwise an Imperial receipt.

By these settlements the Provincial Governments obtained the same financial powers in regard to expenditure under divided heads, which now, to a considerable extent, took the place of heads entirely Provincial or Imperial, as they had enjoyed with reference to heads which were wholly Provincial.

58. The 1882 settlements were quinquennial, and accordingly the Provincial settlements were revised in 1887, in 1892, and again in 1897. The sphere of revenue ordinarily divisible between the Government of India and the Provinces was extended by the inclusion of land-revenue, while railways became almost entirely Imperial. The specific arrangements for the sharing of revenue and the allocation of expenditure varied from time to time in the different Provinces, and need not be referred to here. It will suffice to observe that as the shares of divided revenue were not ordinarily sufficient for the normal administrative requirements of the Provinces, these received, in addition, a special fixed assignment adjusted under the land-revenue head.

59. The year 1904 witnessed an important new departure, viz., the initiation of the present system of quasi-permanent settlements. Under these the revenues assigned to a Provincial Government are definitely fixed, and are not subject to alteration by the Government of India save in the case of grave Imperial necessity, or in the event of experience proving the assignment made to have been materially disproportionate to normal Provincial requirements. Settlements of this character have now been made with all the major Provinces, but these have only lately been completed, and the Government of India have not had time to give effect to all the reforms rendered possible by the new situation. We have, indeed, reason to believe that they were contemplating the appointment of a departmental Committee to consider measures of decentralization when our appointment superseded that proposal.

60. The object and principal effects of these settlements have been stated to us by the Financial Secretary to the Government of India in the following terms :—

The general principles which underlie the financial settlements made by the Government of India with a Local Government are as follows :—

(a) That the Government of India shall retain certain administrative services which it is inexpedient to hand over to

Provincial settlements of 1882.

Subsequent revisions.

The present quasi-permanent settlements.

The general principles underlying them.

Provincial Governments, and that they shall reserve the revenue from those services, and such a share of the other public revenues as shall be adequate to the expenditure falling upon them.

(b) That the remaining administrative services of the country being entrusted to Provincial Governments, each Local Government shall receive an assured income which will be independent of the needs of the Government of India and sufficient for its normal expenditure.

(c) That this income shall be given in the form of a defined share of the revenue which the Local Government collects, in order that the Local Government's resources may expand along with the needs of its administration.

(d) That, so far as possible, the same share of the chief sources of revenue shall be given to each Province, to insure a reasonable equality of treatment.

* * * * *

The object of making Provincial settlements quasi-permanent was to give the Local Governments a more independent position, and a more substantial and enduring interest in the management of their resources than had previously been possible. Under the previous system, when settlements were revised every five years, it was the practice for the Imperial Government to resume the surplus of the Local Government's revenue over its expenditure. This unfortunate necessity (which it is only just to say was largely the result of severe financial pressure on the Government of India during the years of low exchange) went far to destroy any incentive in a Local Government to economise, as it knew that its reduced standard of expenditure would be the basis for a correspondingly unfavourable settlement at the next revision. All this disappears under the existing system. A Local Government need not fear, in any except very abnormal circumstances, the resumption of its surplus revenue by the Imperial Government; it can count upon a reasonable continuity of financial policy; it will be able to enjoy fully the fruits of its economies, and it will not be hurried into ill-considered proposals in order to raise its apparent standard of expenditure. On the other hand, the Imperial Government improves its relations with the Local Government by avoiding five-yearly controversies over the settlement; it can calculate its own resources with more confidence, and can undertake reductions of taxation or fresh schemes of expenditure with a clearer knowledge of the consequences than was formerly possible.

General effect of present settlements.

61. Generally speaking, the effect of these settlements 44860. is as follows. The Government of India receive the whole of the revenue accruing from opium, salt, customs, mint, railways, posts and telegraphs, and tributes from Native States, while the Provincial Governments get all receipts from registration and from the spending departments which they manage, such as police, education, law and justice, and medical. The receipts from land-revenue, excise, stamps, income-tax, and forests are divided between the Imperial and Provincial Governments, generally in equal proportions. The receipts from the larger irrigation works are also generally shared: those from minor irrigation works are (except in one Province) wholly Provincial, as are also civil works receipts other than those appertaining to Imperial buildings. The bulk of the Provincial revenues is derived from the divided heads.

Expenditure in connexion with sources of revenue which are wholly Imperial is Imperial also, while, subject to minor exceptions, Provincial revenues are responsible for the whole of the expenditure incurred within the Province in connexion with land-revenue (which includes district administration), registration, law and justice, police, jails, education, medical, stationery and printing, and Provincial civil works. Charges relating to stamps, excise, income-tax and forests are equally divided, while the incidence of Irrigation expenditure follows that

of the receipts. The Provincial Governments are also responsible for the charges of such scientific and minor departments as they administer, and for political charges in connexion with Native States under their control; but the bulk of the expenditure in connexion with the Political Department falls on the Government of India, as do all ecclesiastical charges.

G. of I.
Financial
Statement,
1908-9,
para. 188.

The charges thrown on Provincial Governments by these settlements being, generally, somewhat in excess of the assigned revenues, the difference is made up, as formerly, by a fixed assignment under the land-revenue head; but the present policy of the Government of India is to make such assignments as small as possible, when the settlement is framed, so as to enable each Province to derive the bulk of its resources from growing revenues.

Moreover, with these *quasi*-permanent settlements, the Provincial Governments concerned have all received considerable initial lump-grants, principally with the object of enabling them to undertake works of public utility at an earlier date than would have been possible from their ordinary revenues. Further, the ordinary resources of the Provinces have been largely supplemented of late years by special grants, principally for the development of police reform, agriculture and education, and the Government of India have also made a special assignment to supplement the ordinary revenues of district boards.

Ibid.
1907-8,
paras.
48-57.

62. Lastly, while till recently liability for famine relief was Provincial, unless and until the resources of a Province became so reduced that the Government of India had to step in and finance it, arrangements recently made have largely relieved the Provinces of this burden. Hereafter, the Government of India will, year by year up to a fixed maximum, place to the credit of each Province exposed to famine a specific amount calculated roughly with reference to its estimated famine liabilities; and when famine actually occurs, the Provincial Government will be able to draw in full on this credit without trenching on its normal resources. When such credit is exhausted, the famine charges will be divided equally between the Imperial and Provincial Governments, instead of being wholly debited to the latter; and if, even under these conditions, the Provincial balances should be depleted below half the ordinarily prescribed minimum, further assistance will be given from Imperial revenues.

It should be added that the policy of the latest settlements has been to steady the receipts of Provinces specially liable to famine by guaranteeing that their receipts from land-revenue shall in no case fall below a fixed minimum.

63. The result of the present settlements has been to make over to the Governments of the major Provinces nearly one-third of the total revenues of India outside those of local bodies which no longer figure in the Imperial Budget.

64. Before dealing with the complaints and suggestions that have been made in regard to the existing financial arrangements, and as to the restrictions on the powers of Local Governments in dealing with Provincial revenues, we desire to lay stress on the following points:—

(i.) In many cases where a Local Government cannot act without reference to the Government of India, a second reference has to be made by the latter to the Secretary of State.

Recent arrange-
ments in regard
to famine
expenditure.

General con-
siderations
bearing upon
further financial
decentralization.

(ii.) The Government of India have not a free hand in their financial relations with the Local Governments. Apart from specific matters of detail arising in the ordinary course of administration which require reference to the Secretary of State, they cannot, without his sanction, make any considerable grants to Provincial Governments outside the terms of the existing settlements. (i.)

(iii.) There is no independent body in India which possesses the power of checking or sanctioning the expenditure of the Imperial and Local Governments. The Legislative Councils can only discuss, in general terms, the Budgets and the policy underlying them: they have no power of sanction or amendment, nor do they deal with proposals for supplementary expenditure during the course of the year.* Again, the members of the Indian Governments all hold office for a short period of years (usually five at most), and have consequently but a fleeting personal responsibility for the growth of expenditure or taxation. The detailed outside control now exercised, in financial matters, by the Government of India over the Local Governments, and by the Secretary of State over the Government of India itself, takes the place, therefore, in some measure, of the control which, in other countries or in our larger Colonies, would fall to a Parliament. Similar considerations apply to administrative control not of a financial character; and some prominent non-official witnesses have opposed any material measure of decentralization unless Provincial administration is placed on a more popular basis. Men of this class of thought meet the argument that the Local Governments are the best judges of local needs by pointing out that they are also more exposed to local prejudices, and that, in the absence of effective popular representation, it is desirable to provide for reference or appeal to a more impartial outside authority. 9777. 18398. 19143. 33489. 34073. 33702.

(iv.) The existence of the *quasi*-permanent settlements makes the Provincial Governments more responsible for financing recurring additions to Provincial expenditure. Formerly these might be taken into account, in favour of the Province, in a fresh settlement: now they remain a permanent burden on Provincial resources. To this extent, increased responsibilities seem to justify larger financial powers. 44915-7.

(v.) The relative efficiency of the control exercised by the Finance Departments of the Central and Provincial Governments cannot be overlooked. Financial Secretaries in the Provinces deal to a greater extent than the Financial Secretary to the Government of India with branches of work involving expenditure, and the same applies to the Members of Council in charge of financial matters in Madras and Bombay as compared with the Imperial Finance Member: thus, the Financial Member in Bombay is also in charge of the important spending departments connected with revenue and district administration. The Provincial offices, again, have a smaller scope, and are therefore not so strongly organized as the Central Finance Department, and there appears to be less prior training of the civilian *personnel* there than in the Government of India. Vol. VIII., App. I., p. 222.

* It is now proposed, however, subject to certain restrictions, to give the Legislative Councils power to discuss the budgets in detail, and to pass resolutions on the subject for the consideration of the Imperial or the Provincial Government, as the case may be. S. of S's. Des. No. 193, Pub. of 27th Nov., 1908.

(vi.) In no case can the financial powers of the Provincial Governments be so developed as entirely to eliminate the control of the Government of India, since the latter must remain responsible for the general efficiency of Provincial administration, and could not allow a Province to become hopelessly crippled or involved.

(vii.) We have not considered complaints as to the inadequacy of particular Provincial settlements. The details of these are for the Local Government concerned to settle with the Government of India.

65. Turning now to the criticisms and suggestions made in regard to the general financial position as laid down in the *quasi*-permanent settlements, the first point for consideration is whether a more definite separation might be made between Imperial and Provincial finance, by treating all revenue and expenditure as entirely Imperial or Provincial, as the case may be. Speaking generally, those who advocate such a change would keep the present wholly Imperial and wholly Provincial heads as they stand; but it has been suggested that the divided heads should become wholly Provincial, the Government of India being placed in funds, for the purpose of the duties falling upon them, by contribution from each Province on the analogy of the *matrikular beiträge* of the German Empire. This might take the shape of:—

- *(a) A fixed sum revisable every few years.
- †(b) A lump percentage on the Provincial revenues; or
- ‡(c) A fluctuating contribution imposed by the Government of India and calculated upon the population or wealth, or perhaps upon the revenues, of the different Provinces.

66. An objection common to all these proposals, which we regard as very weighty, is that any such change would convert the share which the Government of India takes of the revenues raised in the Provinces more into the character of a tribute paid by the Local Governments to an outside Administration.

67. Apart from this, we may at once dismiss suggestion (c). A subsidy on a population basis would be unfair to relatively poor and undeveloped Provinces, while there is no method of assessing the comparative wealth of each Province which would not cause infinite trouble and give rise to infinite criticism. A fluctuating contribution based upon Provincial revenues would, of course, be feasible, but it would introduce such an element of uncertainty into the Provincial finances that the position of these would be changed for the worse.

We also consider suggestion (a) impracticable. Periodical revision of the fixed assignments to the Government of India, to meet the necessarily growing needs of that Government, would provoke recurring controversies with the Provinces of the same character as those which it has been the object of the present *quasi*-permanent settlements to allay.

* 10379, 10421-37, 10562-74, 12967, 13004-16, 32067, 32226-32, 33489, 33554-61, 33596-616, 33648-53, 33740, 34228-31, 34272-7, 40571.
† 14844, 14894-6, 19585, 29852, 39980-2, 41708, 41712-24, 41737-70, 41782-7, 41796-805.
‡ 9497-503, 9529-56, 33869.

Schemes for making the present "divided" heads wholly Provincial.

Considerations which lead us to reject such proposals.

68. It is urged in favour of suggestion (b) that it ensures full provision to the Provinces, as well as to the Government of India, of growing revenues to meet growing expenditure, thus giving greater elasticity in Provincial finance than is possible where a Province receives a considerable portion of its resources in the shape of fixed assignments; and that any desired modification of a Provincial settlement could be more easily effected under this system than is the case at present. It appears illogical, however, to bring the heads of revenue which are already entirely Provincial or Imperial into the field of calculation, and the lump percentage proposed would have to be confined to the present divided heads. Looking at the matter on this basis, it appears to us that:—

(i.) The percentages as between the various Provinces could obviously not be uniform, since the richer and more advanced would necessarily have to contribute a larger proportion of their revenues to the Central Government. Such percentages would have to be arrived at, as the detailed Provincial settlements now are, by checking the resources of a Province under each head in order to get an adequate view of the whole.

(ii.) It is impossible, at present, to attain the object, which this system has in view, of making the whole resources of the Province dependent upon growing revenues. After a Provincial settlement has been concluded there are frequent petty adjustments of various descriptions as between the Imperial and Provincial Governments, and occasional grants by the former, which individually may not be of very large amount, for the purpose of some administrative reform. Such assignments are now made by fixed grants. To convert these, upon every occasion on which they are made, into a reduced percentage of the total Provincial contribution, would involve an enormous amount of laborious calculation, and often a considerable degree of controversy. If, again, it should at any time be thought desirable to convert fixed grants aggregating a considerable sum into a share of growing revenue, such a change could as easily be effected, under the present system by enhancing the Provincial share of some divided head. There is, therefore, nothing to be gained by the adoption of such a scheme.

Desirability of converting unduly large fixed assignments into shares of growing revenue.

69. The chief valid grievance underlying all these suggestions seems to be that, in some Provinces, fixed assignments from the Government of India tend to increase disproportionately, and to put the Province in a worse position, *pro tanto*, than if it had a corresponding amount of growing revenue to meet its inevitably growing expenditure. We think, however, that this difficulty can be satisfactorily met by occasional revisions of settlement which would give such a Province a larger share of growing revenue. A revision of this description has, indeed, lately been effected in the settlement made with Madras. There is, no doubt, an advantage in making the Provincial shares of divided heads as uniform as possible throughout India, and providing for differences by lump contributions; but this may be outweighed, in particular instances, by the disadvantage of a large fixed assignment. The Government of India should retain the authority, which we understand they at present possess, to effect such modifications in consultation with the Provincial Government concerned.

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70. Other proposals put forward are to the effect that the Local Governments should obtain permanent and separate resources, bringing in not less than their existing revenues, by having certain of the divided heads entirely assigned to them, the others becoming Imperial. The advocates of this view appear to imagine that such a separation would give the Local Governments larger financial powers than they at present enjoy; but except in the possible matter of general budget control, this is not so, since a Local Government possesses the same detailed financial powers in regard to such matters as the creation of appointments, in the case of a divided head as it does in one that is wholly Provincial. It is, no doubt, conceivable that, under the present system, a Local Government happening to be possessed of a considerable surplus, might desire to push expenditure in regard to a divided head such as forests, while the Government of India might at the same time find themselves in a position in which they could not conveniently meet the additional expenditure which the adoption of such a proposal would call for from them. That, however, would be a matter of rare occurrence, and as against the proposed change there are the following considerations:—

(i.) The Local Governments benefit by broadening the bases of their revenues. If, for example, the whole of the revenues they obtain under the present divided heads (which are the most important from the receipts side) were hereafter to accrue to them from, say, land-revenue only, or from land-revenue and excise, they would be much more at the mercy of fluctuating seasons than they are at present.

(ii.) The arrangement by which the Government of India share in the receipts and expenditure of some of the most important Provincial heads of administration makes them more interested in, and identified with, local developments; and they can exercise the general control in matters of policy, which they must in any case retain as a Central Government, with less friction if they are also concerned pecuniarily.

(iii.) As a matter of general policy, it seems undesirable to encourage the idea that the Government of India are chiefly concerned with relatively unpopular services, such as salt, military expenditure and 'Home charges.'

71. Accordingly, our conclusion is that it would be undesirable to make any sudden and violent change in the present system of divided heads, but, as already stated, we advocate the conversion of unduly large fixed assignments into shares of growing revenue. Moreover, it seems clear that, as the financial position permits, the resources of Provincial Governments will need to be increased, to provide for the expansion and improvement of local services. It may be, also, that the scope of Provincial financial responsibility will be directly expanded, *e.g.*, irrigation might be made a more entirely Provincial item than it is at present. This increase of regular Provincial revenues should, in our opinion, be met by gradually provincializing heads of revenue which are now divided, and for which the Provincial Governments must always be specially responsible, such as forests or excise.

The high authority of Sir David Barbour may, it is true, be quoted in support of the* thesis that a Province

* Sir D. Barbour's specific reference was to the old Province of Bengal.

Objections, in present circumstances, to making some of the present divided heads wholly Provincial, and others wholly Imperial.

But future increase of Provincial resources may be obtained by gradually provincializing heads now divided.

Para. 61.

with a population of many millions is important enough to possess a financial system of its own. In theory that is true, but we are of opinion that present circumstances render the full application of this theory impracticable; and the objection to shared revenues which appears to have been mainly present to Sir David Barbour's mind, viz., the want of any assurance that revenues assigned to the Local Governments would be of a permanent character, has been met by the present *quasi*-permanent settlements.

72. The above considerations apply to the existing conditions of administration, but we recognize that the grant to the local Legislative Councils of material control over Provincial finance, may make it necessary to do away, as far as possible, with the present divided heads, and to place some entirely within the purview of the Provincial, and others within that of the Imperial, Government.*

73. It has been suggested by several witnesses that, while the divided heads of revenue might remain, the corresponding expenditure should be all provincialized, the Provincial shares under the revenue heads being increased proportionately. We see no adequate advantage in such a change. It might possibly justify some relaxation of administrative control based upon the Government of India's interest in the expenditure involved; but it would give the Local Governments no further powers in regard to the details of expenditure than they at present possess, and would in no way solve the problem of separation between Imperial and Provincial finance. Further, the Provincial Governments might conceivably be deterred from undertaking useful schemes of reform by the consideration that the whole expenditure would fall upon them, while they would receive only a portion of any increased revenue, which might result. Lastly, under this system the Government of India share of the revenue, counterbalanced by no share of the expenditure, would assume more of the invidious character of a tribute.

74. It has been suggested that the permanent character of the present Provincial settlements should be safeguarded by placing them under the guarantee of the Secretary of State, whose approval would be required to any variation therein. We do not consider this desirable, since the Government of India are already pledged not to alter the *quasi*-permanent settlements to the detriment of any Province save in very exceptional circumstances. The approval of the Secretary of State is already necessary to any material variation for the benefit of the Province, but there are constant minor adjustments, as between the Local and the Supreme Governments, reference of which to the India Office would cause quite unnecessary correspondence and delay.

75. Of late years the Government of India have made considerable grants to the various Provinces for special purposes, such as agricultural improvement, the reform of police administration, the development of education, and, in the current year, for sanitation. This system, which they term one of "doles," is objected to by the Government of Bombay, and by some of the Provincial witnesses, on the ground that it becomes an instrument for increasing the control of the Government of India over the Local Governments in the departments concerned, and that it involves considerable labour in the preparation of special

* See the supplementary memorandum by Sir S. Edgerley and Mr. Hichens, pp. 290-3.

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accounts, called for by the Central Government to show how the money granted by them has been spent. As regards this last point, however, it appears that the Supreme Government merely desire a rough comparison of the expenditure on the service concerned in the year before the last grant was made and subsequently, in order to be in a position to decide how far existing grants may be supplemented if occasion offers. This implies a certain amount of extra work, but there is no question of continuous separate accounting.

Those who object to "a policy of doles" urge that, if the Government of India find themselves in possession of a surplus beyond their needs, they should revise the Provincial settlements so as to allot larger resources to the Provincial Governments, or give each of them lump sums to dispose of at its discretion.

76. We think that the system underlying the existing grants is open to some objection. As at present applied, it gives a handle for, and does in effect lead to, increased interference by the Government of India in the detailed expenditure of the money thus granted, while it also tends to make the Provincial Governments rely upon the Government of India for help in any matter of administrative reform. It is, moreover, difficult to distribute the grants fairly. All that can be done is to follow rough methods of calculation available from departmental statistics, or from the reports of special Commissions.

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p. 231.

It has been represented, too, that, under the present system, a Provincial Government may have to spend money on objects which it considers less urgent than others which it would prefer to make the subject of special outlay.

77. We do not, however, desire to depart from a system under which the Government of India have at their disposal revenues sufficient, not merely to meet their existing normal liabilities and provide for some expansion of these, but to cope with sudden and unforeseen additions to expenditure, arising, for instance, from the occurrence of famine or external disturbances. Such a system further enables them to provide, when circumstances permit, for general remissions of taxation such as those which have been so marked of late years in connexion with the salt duty. The possession of reserve resources by the Government of India also allows, in favourable circumstances, of grants to Provincial Governments, but individually these will not usually be sufficiently large to justify a revision *ad hoc* of the Provincial settlements, while, again, the financial position may admit of non-recurring grants only.

78. Where recurring grants are given, it would, we think, be undesirable to make these simply in the shape of lump assignments which the Provinces might apply as seemed good to them. There is no readily available criterion by which grants of this character could be distributed in a manner which would be recognized as generally equitable. It is also, at present, an essential prerogative of the Central Government that they should be able to call upon all Provinces to take simultaneous steps towards the development of some particular service, and this can be done more smoothly if grants are made for that purpose. Lastly, it would be more difficult to make such general grants, in face of the pressure of the Military and other spending departments of the Central Government, than when the money is to be devoted to some specific improvement which is generally admitted as desirable.

Defects in existing system.

Any material change therein undesirable.

Proposal to maintain the present policy subject to certain conditions.

79. We consider, therefore, that, in present circumstances, the policy of special grants must be maintained, provided that :—

(i.) Such a grant does not involve any greater administrative control by the Government of India over the Local Governments and particular departments concerned, than already exists.

(ii.) The views of the Provincial Governments are fully considered before any decision is taken as to the relative urgency of the objects upon which a grant or grants should be expended.

We do not, moreover, think it always necessary that the object for which a grant is made should be the same in every Province. The Provincial Governments may occasionally require the stimulus of pecuniary help in varying directions.

Lastly, as already indicated, where successive recurring grants have attained to a large amount in any Province, their conversion into shares of growing revenue should be considered.*

80. In dealing with the revenues assigned to them, the Provincial Governments are subject to a variety of restrictions discussed below.

Budget restrictions on Local Governments.

Control of the Government of India over Provincial Budgets.

81. The Provincial Budgets being incorporated in the general Budget of India, the estimated receipts and expenditure under each Budget head managed by a Provincial Government, which, in the case of divided heads, also includes Imperial receipts and charges, have to be forwarded to the Government of India, and the Local Government's figures are often altered by the Finance Department. We are informed that such alterations are generally not for the purpose of restricting the freedom of the Provincial administrations in dealing with their own resources, but in the interests of accurate estimating. Occasionally, however, provision made for expenditure in the Provincial estimates is struck out, or cut down, by the Government of India on other grounds, as when a Local Government seems likely to deplete its balances beyond the minimum normal amount which has been prescribed as a measure of safety in the case of each Province, or when it appears to be spending some special grant too rapidly.†

44863,
44980-1.

Further, it is an accounts rule that a scheme cannot appear in the Budget till it has received the final administrative sanction required, which may, according to circumstances, be that of a Local Government, of the Government of India, or of the Secretary of State. In practice, however, this rule is applied with latitude, and schemes which seem likely to be sanctioned at an early date are permitted to appear in the Budget. If, however, a Local Government should include a scheme which is not likely to be administratively sanctioned within the Budget period, or till towards its close, it is usually (and we consider properly) struck out of the estimates.

44841-50,
44886-8,
45047-53,
45211-7.

82. The Indian Budget is for the year commencing April 1st, and is laid before the Imperial Legislative Council towards the end of March. The Budget figures

* See supplementary memorandum by Sir F. Lely, p. 289.

† The Government of India now propose, however, materially to diminish their scrutiny of the Provincial estimates of expenditure.

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of the Local Governments, which include the revised estimates for the year drawing to a close, as well as the Budget estimates for the coming year, are sent up to the Government of India through the local Accountant-General, who is an officer of the Imperial Finance Department. The first edition of these has to be submitted to the Government of India by the 20th January; a second edition, based on later figures and facts, is sent up about the middle of February; and a third edition at the beginning of March.* In the revised estimates of the expiring year, the Accountant-General can alter the figures of the Provincial Governments so as to bring them into greater accord with what he considers likely to be the probable actuals; but as regards the future Budget figures he can only suggest alterations. His suggestions are taken into account both by the Provincial Government and by the Government of India, and alterations made by the latter authority in the first edition of the estimates are passed back to the Local Government, which has the opportunity, not infrequently exercised, of asking for reconsideration on any point in which it thinks the alteration of its figures to be undesirable. A similar course is followed in regard to the later editions, though the bulk of the Government of India corrections as regards abstract probabilities are usually made on the first.

83. When the Government of India cut down a Local Government's estimate of expenditure under a major head, such as police or education, as likely to be excessive, the correction is made in lump under the main Budget head, and the reduction has hitherto had to be redistributed by the Local Government over a variety of minor heads. Complaint was made that the amount of work which this involved counterbalanced any advantage obtained in the direction of more accurate estimating, and the procedure has lately been altered by the Government of India. Now, when an alteration of this nature is made in a major head, the figures in the minor heads are allowed to remain unaffected, the reduction desired by the Government of India being shown, as a lump saving, at the end. If, towards the close of the year, it should appear that the minor head estimates are more or less correct, and that the total as reduced by the Central Government will be exceeded, it becomes incumbent upon the Local Government to find the necessary funds, either by reappropriation from some other head, or by obtaining the sanction of the Government of India to an additional allotment from the Provincial balance.

When the Government of India reduce estimates of expenditure with the object of obtaining greater accuracy, the general practice is to inform the Local Government concerned why this has been done, and to state that in case the original estimate proves correct, the Government of India will make no difficulty, provided funds are available, in permitting any requisite drawal from the Provincial balances.

84. A Provincial Government has full power of re-appropriation as between one Budget head and another, so long as the budgeted aggregates of (a) the Provincial and

Recent modification of procedure in regard to alteration of expenditure figures by the Government of India.

Provincial Governments' powers of re-appropriation.

* The proposals of the Government of India in connexion with the reform of the Legislative Councils will, however, involve the preliminary submission of the Imperial budget to the Viceroy's Legislative Council by the end of February.

(b) the Imperial expenditure with which it is concerned, are not exceeded. Thus, if an additional grant is required for a purely Provincial head of expenditure such as police, it might be met from a head of the same description such as education. If again more money is required under a divided head such as excise, it might be met from a similar divided head such as income-tax; or the additional Provincial expenditure involved might be covered by reappropriation from a purely Provincial head, and the additional Imperial outlay from some Imperial head which the Local Government administers and budgets for, e.g., customs in the maritime Provinces.* If reappropriation within these limits fails to meet requirements, the Local Government must draw from its own balances in the case of Provincial expenditure, or from Imperial balances in the case of Imperial outlay; and in either case the sanction of the Government of India is required.

Suggestions made for diminishing the control of the Government of India over Provincial Budgets.

85. It has been suggested by the Governments of Bombay and the Punjab, and by some witnesses in those Provinces, that the Local Governments should deal finally with their own Budgets, or at any rate that they should have this power in respect to the purely Provincial heads. The exact bearing of this proposal upon the divided heads is not altogether clear; but it is apparently contemplated that the Government of India should accept the figures of the Local Government, or that the Local Government and the Government of India should, where they differ, each have their own set of figures. Thus, in the latter case, if the excise revenue of a Province, of which the Government of India take a half share, were estimated by the Local Government at 2 crores of rupees and by the Government of India at 2·4 crores, the latter figure would appear in the Imperial Budget, while the Budget of the Province would contain the former.

Reasons for rejecting them.

We are not in favour of this last proposal. The existence of such double sets of figures must inevitably tend to confusion and misapprehension.

86. Nor do we think it possible that the Government of India should accept the Provincial Budget figures without question. The divided heads furnish a large part of the Imperial revenues, and the Imperial surplus or deficit would be materially affected by inaccurate estimating in respect of these.† It is necessary, therefore, for the Government of India to scrutinize figures in which they are so materially interested, and statements furnished to us by their Financial Secretary show that the corrections made by them, in the interests of accuracy, have, generally speaking, been justified by facts.

The figures in respect to the entirely Provincial heads are also of importance to the Government of India as affecting their surplus. The general rule is that

* It seems to be imagined in some Provinces that the Local Governments can only reappropriate between heads of the same character, e.g. (a) divided heads and (b) those wholly Provincial: but we understand the Government of India follow the view given in the text, viz., that the powers of the Provincial Governments are only limited by the condition that the totals of the Imperial and Provincial estimates included in the Budget are respectively not exceeded.

† Land revenue, stamps, excise, income-tax and forests afford to the Government of India a gross revenue of about £15,000,000, and a net revenue of about £13,900,000.

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45054-62.

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Imperial expenditure must be covered by the year's revenue; but the Provincial Governments, which deal with services where continuity of expenditure is of primary importance, have a larger latitude, and may spend more than their current revenues if they can find the money without depleting their credit balances with the Government of India beyond a prescribed minimum figure.

G. of I.
Financial
Statement,
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paras. 83-8.

Under this system, if a Provincial Government, for example, has a current income of 3 crores of rupees and spends 2.8 crores, the remaining 20 lakhs, which go to its balances, are, under the terms of the Provincial settlements, not ordinarily available for utilization on current expenditure by the Government of India. That Government has consequently a liability of 20 lakhs in respect of the unspent money; and this is recognized by deducting the amount from what would otherwise be the Imperial surplus of the year. If, on the other hand, the Provincial Government in question spends 3.2 crores, the excess 20 lakhs are withdrawn from balances for which the Government of India have already made themselves responsible in a preceding year, and consequently, for Imperial purposes, the total expenditure of the current year is reduced by 20 lakhs and the Imperial surplus correspondingly increased.

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Further, the Government of India's surplus cash balances are utilized in financing certain capital expenditure, e.g., the construction of productive public works, and loans to local bodies and agriculturists. Of these cash balances, the sums to the credit of the various Provinces form a material portion, and it is necessary that they should be estimated as accurately as possible, which cannot be done without a review of the current figures as given in the Provincial Budgets.

87. While, therefore, Imperial and Provincial finance remain as closely intertwined as at present, it is essential that the estimates of the Local Governments should be incorporated in the Imperial Budget, and be subject to revision by the predominant partner.

If, however, Provincial Legislatures are given an effective share in the control of Provincial finance, that, as we have already observed, would render it desirable to give the Provinces more distinct sources of revenue, and, concomitantly, more final powers over their Budgets. In such an event it would, no doubt, be necessary for the Government of India to frame their own independent estimates for general ways and means purposes. Even then, however, we think that the Provincial figures should continue to appear in the Imperial Budget, so that the latter may afford information as to the collective resources of the Indian Governments, and as to the manner in which these are to be applied. The Government of India should also retain a general power of control over the Provincial estimates.*

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193, Pub. of
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1908.

* Since this paragraph was written the Secretary of State has sanctioned proposals of the Government of India to give Provincial Legislatures larger powers in connexion with their budgets, and to allow Provincial Governments very considerable latitude in dealing with the details of Provincial expenditure, while purely Provincial revenue and expenditure are to be outside the purview of the Imperial Legislative Council. To avoid overlapping discussion by the Imperial and Provincial Legislatures, which would seem inevitable with reference to the divided heads, it follows, in our opinion, that, as recommended in the text, the sources of Provincial revenue should be made more distinct than at present.

See the supplementary memorandum by Sir S. Edgerley and Mr. Hitchens, pp. 290-3.

The Provincial Budget estimates must still figure in the Imperial Budget, and be controlled by the Government of India; but the grant to Local Legislatures of an effective control over Provincial finance would render it desirable to give Local Governments more power over their Budgets and more distinct sources of revenue.

Meticulous alterations in Provincial figures by the Government of India should be avoided.

The information required from the Provinces in regard to Public Works Budget figures should be reduced.

It is undesirable that the Provincial estimates should be submitted to the Government of India at a later date than at present.

The allegation that corrections by the Government of India in the Provincial Estimates handicap Provincial Governments in dealing with unforeseen expenditure is not justified.

88. But while we consider it justifiable, and indeed necessary, in present conditions, for the Government of India to review the Provincial estimates in the manner above described, we think that meticulous corrections of Provincial figures in the interests of accurate estimating should be avoided. Statements furnished to us by the Finance Department show alterations under particular heads which go down so low as Rs. 1,000, and we do not think that such minute changes, of which complaint has been made in some Provinces, are desirable. The Provincial figures should be accepted unless they seem likely to lead to material error, either in the total figures of the Province itself or in the figures for all India under a particular head.

89. It appears, too, that under the head "Civil Public Works," preliminary Budget information submitted from the Provinces goes into unnecessary detail in regard to particular works. The Public Works Secretary to the Government of India tells us that such details are not required, and we recommend that the information furnished should be reduced to what is really needed.

90. It has been suggested that the Provincial estimates should be sent up to the Government of India, for the first time, at a date approximating to that on which the second edition now goes in to them, i.e., about the middle of February, or even later, the object being to give the Local Governments more reliable figures in respect to the current year, and longer time for preparing their Budgets. We are not in favour of this proposal. As the Imperial Budget has now to be completed and presented during the last portion of March, it would be impossible for the Government of India to deal with the Provincial figures adequately, and to compile and revise the Imperial Budget as a whole, within a period of about four weeks, while the delay suggested would also render it very difficult to communicate in time with the Secretary of State as to the exact remissions of taxation, or additional grants for administrative improvements, which might be contemplated.*

91. It has been urged that although the alterations effected by the Government of India under Provincial heads of expenditure may in themselves be justified, the figures are cut so fine that a Local Government may be left without means to meet unforeseen expenditure except by withdrawal from its balances, for which a reference to the Government of India is required. Such a contingency, however, could usually be met by reappropriation from other heads, at the Local Government's own discretion, and the cases in which it is necessary to go up to the Government of India for a net extra allotment are rare. The Financial Secretary to the Government of India informed us that during the last five years there had been only 18 such requests for additional expenditure-grants in all the major Provinces, and that some of these were not really necessary, as the Local Government could have met the amount by reappropriation. The reappropriation powers of the Local Governments are indeed very

* Still less would it be possible to adopt the suggestion in question under the recent proposals of the Government of India for the grant of larger financial powers to the Legislative Councils, since these involve the submission of the Imperial budget figures to the Viceroy's Legislative Council at an earlier date than at present.

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22110-28,
22230-1,
22314-8,
Vol. II.,
App.,
p. 327,
41708-11.

44865,
44903-5,
45115-47.

8857,
Vol. II.,
App.,
p. 326.
Vol. VII.,
App. II.,
p. 162,
& App. III.,
p. 168.

44,864.

large, for they can add to the estimates of expenditure under one major head by transfer of funds from another in a way which, in the United Kingdom, would only be possible by means of a Supplementary Vote passed by the House of Commons.

Vol. VIII., App. II., pp. 230-1. 92. We disapprove, too, of the suggestion that the Local Governments should have power to draw on their balances without reference to the Government of India, provided these are not allowed to run below some definitely fixed sum. As already explained, the Government of India are materially interested, for ways and means purposes, in the amount of the Provincial balances, and these should not be depleted without their sanction.

93. It has, however, been argued that a Local Government might be allowed to incur net additional expenditure without the sanction of the Government of India :—

(i.) If this can be met by increase of revenue over the Budget estimate within the year, thus leaving the net balance provided in the Budget unaffected.

(ii.) Up to some relatively small amount, so as to avoid petty references.

14844, 14875-6, Vol. IV., App. II., p. 209, 27731. 44865. The Financial Secretary to the Government of India was against proposal (i.) on the ground that the addition to revenue could not be easily verified at the time when the additional expenditure was demanded, and might eventually prove illusory. He did not think proposal (ii.) necessary, but was willing to accept it, up to a total limit of five lakhs in the year for any one Province, as a satisfaction to Provincial sentiment.

44899-902. We do not think any modification of the existing system necessary. The Local Governments have already very large powers in respect to reappropriations, and any addition to the year's expenditure which goes beyond this should require outside sanction.

1203-7, G. of I. Res. No. 6902A, of 19th Nov., 1907. 94. Such real inconvenience as has been experienced by the Provincial Governments in respect to alterations made by the Government of India in their Budget figures arose from the fact, mentioned in paragraph 83, that the reduction of an expenditure estimate under a major head necessitated the revision of a number of detailed minor head estimates by the local authorities. As already explained, this is now no longer the case. Similar inconvenience was previously felt in respect to the Budget figures of the district boards. These were formerly shown in lump (under the appropriate service heads), along with the Provincial figures, in the Government of India Budgets, and a cutting under "Local" for a Province involved distribution among a number of district boards, and possible difficulties thereafter in the way of reappropriation. Now, however, the district board figures have been omitted from the Imperial Budget, and no such case can arise in future.

Vol. VII., App. II., p. 162, & App. III., p. 168. 95. It has also been suggested that Local Governments should be allowed to enter, in their expenditure Budgets, a general unallotted reserve, to be applied later on to meet emergent or unforeseen outlay. This proposal is contrary to the present Budget system, which requires all current outlay to be scheduled under particular heads of expenditure, and we do not recommend its adoption. The Provincial balance, from which the

Rejection of the suggestion that Provincial Governments should be able to draw on their balances without reference to the Government of India.

Real inconvenience formerly experienced by Provincial Governments in consequence of reductions by the Government of India in their expenditure figures has now ceased to exist.

It is not desirable that Local Governments should be allowed to provide general unallotted reserves in their Expenditure Budgets.

Local Government can draw, when needful, with the assent of the Government of India, furnishes the real reserve required to meet unforeseen outlay of a large character, while small charges can generally be met from savings.

Provincial Governments might be allowed to delegate certain powers of reappropriation to Boards of Revenue and other subordinate authorities.

96. It has been suggested that the power of reappropriation might be delegated by Local Governments to Boards of Revenue, Financial Commissioners and heads of departments, in respect of branches of the administration which these control. We would allow such a subordinate authority to make reappropriations of a routine character from one minor head to another within the same major Budget head, provided that savings under salaries and establishments are not reappropriated to other classes of expenditure, or *vice versa*. If the Local Governments are to have proper control over their Budgets, they cannot delegate the power to transfer between different major heads. The restriction we recommend in regard to minor heads is due to the fact that no separate provision is made for leave allowances paid in India, that such allowances are ordinarily met out of savings in the Budget allotments for salaries, and that this circumstance may require redistribution of allotments as between different major heads and departments. Savings under salaries, moreover, afford a certain minor reserve for meeting excess expenditure in other directions, or special calls upon the Local Government's purse.*

Vol. II., App., p. 332, Vol. VII., App. III., pp. 168, 182, Vol. IX., App. III., p. 233.

44875.

• • • Other general restrictions.

Local Governments may not impose additional taxation, or make any fundamental change in a revenue system, without the previous sanction of the Government of India.

97. (1.) A Provincial Government may not impose additional taxation, or make any fundamental change in an existing revenue system, without the previous sanction of the Government of India.

There are, however, some small practical exceptions to this general rule. In so far as a fresh district land-revenue settlement may be said to involve additional taxation, the Madras and Bombay Governments have a fairly free hand. Provincial Governments may also enhance local excise duties upon liquors manufactured in India, or drugs, without reference to the Government of India, unless the action proposed is calculated to affect some neighbouring Province. The general principles of land revenue and excise policy have, however, been prescribed by the Government of India, and it is merely in respect of the detailed application of these that the Local Governments have some discretion. Forest receipts are derived from the operations of a *quasi-commercial* department, and registration revenue is mainly in the nature of fees levied for services in connexion with documents. The Provincial Governments have some discretion in regulating the receipts from these sources.

G. A. C. Art. 283.

Ibid.

In present circumstances Local Governments should not have power to impose additional taxation.

98. It has been suggested by the Bombay Government, though rather as a matter ultimately desirable than one of immediate practical application, that the Local Governments should have power to raise and revise Provincial taxation of all descriptions. We do not recommend this in present circumstances. Provincial Governments have not, as yet, a sufficiently separate fiscal sphere to render such a policy desirable, and the probable

Vol. VIII., App. II., p. 234.

* Mr. Dutt thinks that the delegation proposed in this paragraph would be undesirable, as eliminating a wholesome and desirable check upon frequent alteration of Budget figures.

44866. tendency would be to cast fresh burdens (in the shape of additional cesses) upon the land, which already bears Imperial and local taxation. Further, the Local Governments, while keenly interested in the development of administrative efficiency, lack that responsibility to the taxpayers, and their representatives, which acts as a check upon increased taxation in other countries.

99. But should a larger degree of separation be hereafter effected between Imperial and Provincial finance, following upon a more effective control over the Provincial finances by Legislative Councils which would in some measure represent the taxpayers, it would no doubt become practicable, and probably necessary, to allow Local Governments which desired to increase their scale of expenditure, the means for doing so by levying special Provincial taxation. Even then, however, the special sanction of the Government of India and of the Secretary of State to any such taxation should be requisite, since it would involve legislation, and might raise important political issues or trench upon the sphere of Imperial (Government of India) finance.*

C.A.C.,
Art. 283.

Vol. VII.,
App. III.,
p. 167,
28427-31,
30786-9.

C.A.C.,
Art. 283.

100. (II.) A Provincial Government may not undertake any new general service or duty without the sanction of the Government of India.

The Lieutenant-Governor of the United Provinces desires to have larger powers in the direction of subsidizing commercial ventures likely to introduce a new industry into the Province. We think that any such proposal should properly be referred to the Central Government.

101. (III.) Expenditure from Provincial funds must be on recognized public objects; and all standing orders and rules of the Supreme Government must be observed in connexion therewith, including in particular, those embodied in the Civil Service Regulations, the Civil Account Code and the Code of the Public Works Department.

We think this principle sound, but we shall later on suggest material simplification of the existing codes.

Ibid.

102. (IV.) No alteration may be made by a Local Government in the form or procedure of the public accounts, which are mainly regulated by the provisions of the Civil Account Code.

Ibid.

103. (V.) No funds appertaining to the public revenues can be separately invested without the sanction of the Government of India.

Vol. X.,
App. Id.,
pp. 197-9.

The Provincial balances are, under the present system, banked with the Government of India, who are responsible for the general cash balances of the country. Consequently, Provincial monies must be lodged in the Government treasuries, which are under the ultimate control of the Central Government, exercised through the Comptroller-General and the local Accountants-General.

104. (VI.) A Provincial Government has no borrowing powers, since its financial resources are at present derived mainly from portions of the general revenues assigned to it by the Government of India for administra-

Circumstances and condition under which special Provincial taxation might be allowed hereafter.

We would maintain the rules that:—

(a) A Provincial Government may not undertake any new general service without the sanction of the Government of India.

(b) The codes, rules and standing orders of the Government of India must be followed.

(c) Local Governments may not alter the form or procedure of the public accounts.

(d) Or make separate investments of public monies.

Provincial Governments have no borrowing powers.

* Mr. Dutt does not think that it will be possible or desirable to invest Provincial Councils with the power of taxation, unless and until elected representatives of the people obtain a potent and determining voice in shaping the decisions of such Councils. See the supplementary memorandum by Sir S. Edgerley and Mr. Hichens, pp. 290-3.

tive purposes, and the control of the public debt is a function of the Central Government.

A number of witnesses advocate giving Provincial Governments power to borrow in the open market*; but many of these admitted that some control on the part of the Government of India would still be required in regard to the amount and time of the loan, the rate of interest, and the period of repayment; and that Provincial loans could not be permitted to compete prejudicially with one another, or with the loans of the Government of India.

Arguments adduced in favour of giving them such powers.

105. The arguments put forward in favour of the proposal are:—

(i) That it would tap fresh local markets, the markets for Imperial loans in India being at present practically confined to Calcutta and Bombay.

(ii) That it would enable Provincial Governments to raise money for important projects when the Government of India could not assist them.

(iii) That while the Government of India loan are usually confined to productive purposes, i.e., are raised for railways and irrigation works which are expected to yield a net return that will more than cover the interest on the money borrowed therefor, it might also be desirable to borrow for purposes which are financially unremunerative, but of administrative importance.

Arguments on the other side.

106. The arguments against† the proposal are that:—

(i) It is very doubtful whether the Local Governments would be able to attract fresh capital in India, and if they failed to do this, their borrowings would disturb the Government of India loans. The Government of India already borrow for productive works all that they and the Secretary of State think can be expediently raised; and these authorities are better able to gauge the amount of available capital than any Provincial Government could possibly be.

(ii) The Provincial Governments have no separate sources of revenue on which they could borrow, for the Government of India loans are already based on the security of the whole Government revenue, Imperial and Provincial. This point, *per se*, is not a very strong one, as the Government of India would practically guarantee a Provincial loan, in that they could not allow any Local Government to go bankrupt; and indeed some of the witnesses who have proposed Provincial loans have also suggested that they should be subject to a Government of India guarantee. But the very fact that there would be, at any rate, a tacit guarantee of this description seems to be fatal to the proposal. The Local Governments would, in any case, have to pay more for their loans than the Government of India, and it is cheaper, therefore, for the latter to conduct borrowing operations. This indeed is recognized by some witnesses, who suggest that loans

11061-2,
20199,
25572,
25694,
25860,
26220.

10451
10513,
10700,
32235-9,
33489.

* 5803, 5834-7, 5855-79, 5900-3, 8671-2, 8843-7, 8892-900, 8927-9, 10896, 10908-18, 10932-4, 10938-42, 10981-7, 11058-63, 18075, 18082-6, 18137-41, 18212-8, 18279, 18347-53, 19536, 19540-3, 20118, 20161-3, 23903, 23939-42, 25572, 25694-700, 25755-8, 26220-3, 26254-9, 27731, 27757-65, 27814-24, 28642-50, 28708-13, 31063, 32067, 32234-9, 35043, 35081-7, 35118-9, 35190-1, 38352, 40084, 40191-8.

† 110-3, 7740-7, 11882, 14844, 16885, 17407, 19642, 22101, 21756, 29515, 29852, 29882-3, 30556, 30633-4, 30811, Vol. VII., App. II., p. 162, 33181, 35237, 35531, 37997, 39251, 40831, 42325, Vol. IX., App. II., p. 217.

should be raised by the Government of India on behalf of the Provincial Governments.

(iii) Provincial Governments would generally borrow for financially unproductive purposes, and this would add to the dead-weight of debt. Facilities for loans of this description ought to be very cautiously given, and the services administered by the Local Governments are pre-eminently such as ought to be financed out of current revenues or by drawing from balances.

Some witnesses mentioned the case of large famine expenditure as one which would justify the Local Government in borrowing; but we do not share this view, since, under the arrangements indicated in paragraph 62, the Government of India will bear a very large share of such expenditure, and will specially assist the Provincial Governments should the outlay falling upon the latter assume inconveniently large proportions.

107. After weighing these considerations, we hold it undesirable that Provincial Governments should borrow any large sums in the open market. That is a function which ought to remain in the hands of the Government of India.*

Provincial Governments should not be allowed to borrow in the open market.

45197-8. 108. It has been suggested, however, that, for relatively small projects of local utility, not exceeding, say, five lakhs of rupees in cost, a fresh local market might be found, which Provincial Governments might be allowed to tap with the approval of the Government of India. We are sceptical as to such local markets proving available save in exceptional instances, and in any case they furnish a more natural sphere for the borrowings of the local bodies referred to below. Even if fresh capital could be found in this way, we should still consider the proposal undesirable. Loans which individually might not be large, might be accumulated until the aggregate in all Provinces became formidable, and demands upon the public purse which could be satisfied by loans of this description ought, as an essential principle of sound finance, to be met out of current revenues or Provincial balances.†

44906-10. 109. There may, however, be cases in which Provincial Governments are unable to provide from their current resources for costly non-productive works of manifest utility, as for instance the improvement of water-ways in Bengal, and of sanitation and drainage in the country generally. In the case of a large project of this sort, it might be desirable that the Government of India should advance the money in the first instance, recovering it from the Provincial Governments in short-term instalments. But should such loans become at all numerous, the Government of India would not be able to meet them out of cash balances, and it would then be necessary to curtail productive borrowing, and the amounts which can be spared to local bodies and agriculturists, or to increase the Indian debt. The proposal is, therefore, one which would have to be very carefully considered in each case.

Cases in which it may be desirable that they should receive loans from the Government of India.

110. (vii.) But though Provincial Governments have no borrowing powers *per se*, such powers are possessed by statutory local bodies under their control, principally Port Trusts, Presidency and other municipalities, and

Borrowing powers of local bodies—Port Trusts, municipalities, district boards, etc.

* See the supplementary memorandum by the Chairman, pp. 287-8.

district boards, whose transactions are now outside the Budget figures presented by the Government of India. Such bodies have already at their disposal separate sources of revenue, such as port dues, house and profession taxes, octroi, or land cesses. There is, moreover, a material difference between these bodies and Provincial Governments in that while a municipality, for instance, might reasonably treat, as capital expenditure, outlay on markets, buildings or offices which would only recur at very rare intervals, expenditure of an analogous description by a Local Government is of such constant occurrence, taking the Province as a whole, that it must be regarded as current outlay.

Control of the Government of India over open market loans by local bodies.

111. The borrowing powers of Port Trusts and Presidency municipalities are mostly regulated by the special Acts constituting them; and while they are occasionally allowed to borrow from Government, they generally, subject to the sanction of the Provincial Government, and also of the Government of India, raise loans in the open market, the same course being adopted by large district municipalities.

The control of the Government of India over such local loans is directed to prescribing that these shall not be issued at a time when they would compete injuriously with those of the Government, and that the periods of repayment shall not be excessive. Complaints have been made in regard to both these matters, the intervention of the Government of India being objected to as unnecessary or as unduly rigid.

10896, Vol. VII.,
10941-2, App. II.,
Vol. III., p. 162.
App. II., 33745,
p. 176, and 34228,
App. III., 34237-45,
p. 188.

This should not be reduced except in the case of loans not exceeding 5 lakhs and repayable within 30 years.

112. In this we cannot agree. Some of these local bodies, *e.g.*, the Calcutta and Bombay municipalities, and the Port Trusts of those cities and of Karachi and Rangoon, issue loans of very considerable amount; and it is not desirable that they should be floated at a time when they might compete injuriously with those of the Government of India. The loan market in India is limited in capacity, and the Government of India, as representing the general taxpayer, are entitled to priority over other public authorities.

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As regards the cases in which the Government of India have intervened to diminish the period within which a proposed local loan is to be repaid, we would draw attention to Mr. Meston's remarks on this subject, and express our general concurrence in the arguments there adduced. The tendency of public corporations in India, as elsewhere, is to endeavour to diminish present burdens, and add to present resources, by long-term loans which will re-act on the credit and resources of the next generation. There is no matter in which more careful outside check is required than in the case of local indebtedness, and we therefore hold that the present control of the Government of India in this respect ought to be maintained, save, as suggested by Mr. Meston, where the loan does not exceed 5 lakhs and will be repayable within 30 years. In such relatively small cases, full power of sanction might be left with the Provincial Government, and this delegation would apparently cause an appreciable saving in references.*

Ibid.

Ibid.

Loans given by Government to local bodies.

113. District boards and most municipalities are allowed, in the absence of facilities for raising money in the open market, to borrow from Government, which also advances money, for agricultural purposes, to owners and

Vol. III.,
App. II.,
p. 176.

* See separate memorandum by Sir F. Lely on pp. 289-90.

measure, with reference to departmental administrative considerations. Accordingly, reduction in the number of such references, which will in itself be considerable under the above suggestion, will also give larger administrative freedom to the Provincial Governments.

121. It seems to us, however, that the distinction hitherto drawn between the creation of a new appointment, and addition to the emoluments of one already existing, is hardly necessary, and that where the Government of India or a Local Government have power to raise a salary to Rs. 750 a month, it would simplify matters, especially in regard to questions of grade distribution, if they could at once make a new appointment up to this limit.

We would further suggest that the limit be raised to Rs. 800 a month, as this would cover the highest grade of Deputy Collectors and Subordinate Judges save, as regards Subordinate Judges, in the case of Bengal.*

122. Further, in the event of more complete separation of Imperial from Provincial finance, accompanied by larger financial control on the part of local Legislative Councils, we think that the *ratio decidendi* should be the character of the service to which an officer belongs, rather than the amount of his salary, and that Local Governments should have a free hand in regard to their 'Provincial' and 'Subordinate' services, subject only to control by the Government of India in respect of:—

(a) Posts usually filled by an 'Imperial' Service which are made over to 'Provincial' men.

(b) The appointment of persons other than natives of India to 'Provincial' and 'Subordinate' services.†

123. The Government of India have to refer to the Secretary of State, where the rules so prescribe, in the matter of salary and local allowances; but they have full powers in regard to the grant of office, house rent, conveyance and fixed monthly travelling allowances.‡ But, in the case of the Local Governments, the restriction as to raising of pay is based on the total fixed monthly emoluments of an officer, and not on salary and local allowances only. We think that the Local Governments should have full powers in respect of monthly office and other allowances of the above descriptions, subject to such general principles as the Government of India may lay down.

124. Local allowances are given, in addition to salary, for duties which do not properly belong to an officer's appointment, or in consideration of special circumstances, such as the unhealthiness or expensiveness of a locality or duty, or the specially arduous nature of the work. It has been suggested that Local Governments should have a free hand in regard to the grant of local allowances. Their powers in regard to the grant of such allowances will, in any case, be materially enhanced by our proposal

* Mr. Dutt concurs in these proposals so far as they relate to the Government of India; but in regard to the Provincial Governments, whom he considers more amenable to personal influence and pressure, he would not go beyond a limit of Rs. 500 a month both in respect to new appointments and the enhancement of pay of existing posts.

† Mr. Dutt would not increase the powers of Provincial Governments to the extent proposed in this paragraph. He thinks that control by the Government of India provides a wholesome and necessary check on hasty changes.

‡ They can also sanction local allowances to Civil charge of medical attendance of railway employees (L

Desirability of enhancing the existing powers of the Government of India, and consequently of Local Governments.

In the event of a more complete separation of Imperial and Provincial finance, and larger Provincial control by Legislative Councils, the Local Governments should have very large latitude in respect of 'Provincial' and 'Subordinate' services.

Local Governments should have the same full powers as the Government of India in respect to office, house rent, conveyance, and fixed monthly travelling allowances.

Indian Governments should have discretion in granting local allowances for the unhealthiness or expense of exceptional localities. Otherwise a local allowance should be treated as an addition to salary.

Relaxation of rules which prevent Local Governments from abolishing, or reducing, posts carrying more than Rs. 250 a month, and from creating, abolishing or reducing the pay of, any class or grade of officers.

Unnecessary to maintain the rule which precludes action by a Local Government which may lead to increase in the emoluments of officers serving under the Government of India in the same Province.

in respect to the salary restriction, since they will now be able to give an officer such an allowance provided that his salary and local allowance will not thereby be raised above Rs. 800 a month, whereas they now have to refer to the Government of India in every case in which a total limit of Rs. 250 is exceeded. Most of the references now required will thus be eliminated.

We think further, that local allowances which are given in consideration of the unhealthiness or expense of exceptional localities should not be counted as an addition to salary for the purpose of the salary rules, either in the case of the Government of India or of the Provincial Governments. Allowances proposed in respect of increased or arduous work or responsibility are, however, essentially of the nature of salary, and any increase of emoluments in this direction requires to be carefully scrutinized and should remain subject to the general salary rule. The grade system, which applies to most of the Indian Services, presupposes an average remuneration based upon an average amount of work, and a certain amount of inequality in the work falling on particular officers is inevitable, and should not be made a ground for special concessions.

125. (iii.) Provincial Governments may not abolish, or reduce the emoluments of, any appointment the pay and allowances of which exceed Rs. 250 a month. This rule was introduced in connexion with the settlements of 1877.

Generally, such abolitions or reductions are counter-vailing parts of an expenditure scheme which may require sanction by reason of its magnitude, or of its containing other appointments to be created or enhanced. Apart from this, we agree, in so far as 'Provincial' or 'Subordinate' services are concerned, with those Local Governments which do not consider the present restriction necessary. But appointments pertaining to 'Imperial' services stand on a different footing, and we consider that any abolition, or alteration in the character, of these should require the approval of the Government of India.*

126. (iv.) No class or grade of officers may be created or abolished, and the pay of no class or grade of officers may be reduced. This owes its origin to Lord Mayo's first settlements.

Here, again, we agree with the suggestions that have been made for the abolition of this restriction in respect of the 'Provincial' and 'Subordinate' services of Local Governments.*

127. (v.) No addition may be made to the pay and allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants, doing duty in the same Province, whose pay is charged to Imperial revenues. This likewise dates from Lord Mayo's settlements, when only a few heads of service, and those not the most important, had been transferred to the Local Governments. In present circumstances, however, civil officers paid by the Government of India, who are in direct contact with the Provincial departments are relatively few in number, and are confined to distinct services, such as Accounts, Post Office, and Salt. The chief matter in

* Mr. Dutt would maintain the present restriction in regard to 'Provincial' and 'Subordinate' gazetted services. Changes in respect of these affect the prospects of large classes of Government servants and (he thinks) unsettle the minds of the people.

C. S. R., Art. 76 (ii.), and

C. A. C., Art. 283.

Vol. II., App., p. 326. Vol. V., App. II., p. 208. Vol. VII., App. II., p. 171.

Vol. IX., App. III., pp. 232-3, and App. V., p. 237.

C. S. R., Art. 76 (iii.), and C.A.C., Art. 283.

Vol. V., App. II., p. 208, Vol. IX.,

App. III., pp. 232-3, and App. VI., p. 240.

C. S. R., Art. 76 (iv.), and C. A. C., Art. 283.

C. S. R. Note to, Art. 70.

45152-4.

C.S.R., Art. 32.

7622, 14814, 7833-4, 19642, Vol. II., 25021-7, App., Vol. VI., p. 327, App. II., 10272-9, p. 133, 10379, 41708, 10622-5, 41777-9, 11484, 11646-51, Vol. III., App. II., p. 178.

which the action of a Local Government in regard to its own establishments might react on those of the Government of India is now in respect to clerks and peons, and here, we think, the Government of India might safely follow the Local Government's lead, as the latter knows best what the local market value of such persons is. We agree, therefore, with the suggestion that has been made for the abolition of this rule.

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C. S. R.,
Art. 76
(iv.), and

C. A. C.,
Art. 283.

624,
10718,
17137-8.

22436,
25025-6,
32427-30.
Vol. VIII.,
App. II.,
pp. 226-7,
39101-3,
45261-7,
45471-81.

45393.

C. A. C.,
Art. 277 (4).

128. (vi.) The Government of India reserve the right to forbid alterations in the rates of pay and allowances which a Local Government may desire to effect in its establishments, but which, in their opinion, would produce inconvenience in other Provinces.

Thus the pay of hospital assistants, which varies from Rs. 25 to Rs. 70 a month, has hitherto been kept uniform throughout India, any difference which may arise from their being stationed in unhealthy or expensive localities being met by local allowances; and there is a similar uniform grading in respect of Assistant Surgeons. Proposals made by a Local Government as to the grading of such officers as Deputy Collectors and tahsildars are also, it is understood, checked by the application of a more or less uniform scale as regards the pay of grades and their relative distribution. The arguments adduced in favour of such attempts at uniformity are that men belonging to such services have many interests in common, that they are often recruited at the same educational centres, and that additions to their remuneration in one Province would inevitably provoke claims elsewhere. The Financial Secretary to the Government of India admits, however, that such uniformity is not necessary in the case of ordinary 'Subordinate' establishments, and in our opinion the uniformity argument is fairly applicable only to 'Imperial' services. As regards 'Provincial' and 'Subordinate' establishments, we think it desirable to recognize the fact that the rates of pay must depend upon varying Provincial circumstances, such as the cost of living, and difficulty or ease in obtaining trustworthy and capable men, while the recruitment of officers of this description is intended, as far as possible, to be made within the Province. The rates of pay of men bearing the same general designation may therefore rightly vary in different Provinces, and we consider that the special restriction now under discussion should not be applied except in the case of 'Imperial' services. Similarly, we do not think it necessary that rules for the recruitment of 'Provincial' services should, as is now the case, require the sanction of the Government of India. The functions of the latter Government should not go beyond laying down a few general principles as to eligibility for appointment, etc., on which detailed Provincial rules would be based.*

129. (vii.) A Local Government may not, generally speaking, make a revision of establishments on its own authority involving additional expenditure of more than Rs. 25,000 a year, even though the scheme may not contain any appointment of sufficient magnitude to require

* Sir F. Lely and Mr. Dutt concur in this paragraph only so far as the non-gazetted services are concerned. The 'Provincial' services furnish the highest field of employment under Government to which the bulk of the educated classes in India can look, and they think, therefore, that a certain amount of co-ordination as between the different Provinces is as desirable here as in the case of 'Imperial' services.

It is not necessary to require uniformity of pay in 'Provincial' and 'Subordinate' services of the same general character, but working under different Local Governments. Nor need rules for the recruitment of 'Provincial' services require the specific sanction of the Government of India.

Local Governments should have the same power as the Government of India in respect to the revision of minor establishments.

specific sanction. The same rule applied to the Government of India till lately, but their limit has now been extended to Rs. 50,000.

We agree with the proposals made to place Provincial Governments on the same footing as the Government of India in regard to establishments debited to wholly Provincial, or to shared, heads of revenue.

Vol. II.,
App.,
p. 326,
Vol. V.,
App. IV.,
p. 225.

31126-35.

In the event of local Legislatures obtaining control over Provincial finances, this limit might be further raised, and the control of the Government of India and the Secretary of State should then be merely with reference to the ability of the Province to bear the charge contemplated.

130. It has been suggested, indeed, that this general money limit might be altogether, or largely, waived, on the ground that the Local Governments must be the best judges of their requirements in the matter of the lower paid establishments; that the Government of India will retain their general budget control; and that schemes containing appointments of importance will fall under the salary restrictions discussed above. We think, however, that even if Provincial finance were placed under the control of local Legislative Councils, there might be a tendency, which would require outside check, to considerable outlay in respect of 'Provincial' and 'Subordinate' establishments, and it is in establishments on relatively low pay that the largest aggregate expenditure arises. On the other hand, it is desirable to bring home to local Legislatures their financial responsibility, and in the event of their obtaining control over Provincial finance, we think that the limit of Rs. 50,000 which we have proposed might be further raised.* The control of the Government of India and the Secretary of State should then, moreover, be limited to considerations as to the ability of the Province to bear increased recurring charges out of its own resources, not merely at the time proposals were sent up, but in subsequent years. The most practical way of securing such outside control, and of ensuring that it is not overlooked, is, however, to prescribe a specific money limit in regard to total expenditure on establishment schemes.

Even in present circumstances, minute criticism of administrative details, in cases which Local Governments have to submit under financial rules, is undesirable.

131. We think it desirable, in this connexion, to deprecate, even in present circumstances, the tendency to subject cases, which Local Governments have to refer to the Government of India under financial rules, to minute criticism on points of detail in the administrative department concerned. A striking instance of this was put before us by the Bombay Government, who stated that proposals for the reorganization of their subordinate forest establishments, submitted to the Government of India in 1890, were still under discussion, owing to criticism of this character, and to the preparation, in the offices of the Supreme Government, of alternative proposals which the Provincial Government was not able to accept. The Bombay Government has, no doubt, itself been responsible for a great part of the delay which has taken place; but we think it very undesirable that important proposals of this character should be blocked by discussion of details for which the Local Government should be primarily responsible.

Vol. VIII.,
App. II.,
pp. 271-2.

Manner in which the rule as to minor establishment charges should be applied.

132. In testing expenditure with reference to a general money limit, what is looked to is not merely the outlay which may be immediately contemplated, but the total charges which the scheme proposed will involve. It has been suggested that Local Governments should be competent to deal with "compartments" of such schemes separately,

31063.

* Mr. Hichens would, in this case, give full power to the Local Governments.

i.e., if the cost of the immediate application of a scheme to, perhaps, one or two districts would not exceed Rs. 50,000, or whatever the money limit laid down may be, reference to the Government of India should not be required by reason of the possibility of subsequent expenditure in other parts of the Province. In our opinion, the question to be asked in such a case is whether expenditure in one or two districts could stop there, or whether it must inevitably lead to outlay elsewhere. In the former case, the expenditure immediately contemplated should be considered by itself; in the latter, the financial result of its general application must be taken into account. There is no evidence that the rule is at present otherwise applied.

C.S.R.,
Art. 78.

Para. 10.

C.S.R.,
Art. 79.

Vol. II.,
App.,
p. 326.

Vol. III.,
App. II.,
p. 179.

Vol. IV.,
App. II.,
p. 206.

Vol. VII.,
App. III.,
p. 171.

Vol. IX.,
App. VI.,
p. 240.

133. (viii.) Local Governments have full power to make temporary appointments and deputations if the emoluments of the officers concerned do not exceed Rs. 250 a month, but otherwise up to six months only. The power of the Government of India in this respect extended till lately up to 12 months, but has now been increased to 24 in the case of officers drawing more than Rs. 500 a month, while below that limit they have full powers.

We think that Provincial Governments might be given larger latitude in this respect, and we consider that they should enjoy the same powers as the Government of India in regard to all deputations and temporary appointments the cost of which falls wholly or partly upon them. But, as in the case of the salary rules, we think that, if larger financial powers should be given to Provincial Legislative Councils, the *ratio decidendi* should be the character of the service to which an officer belongs, and that a Provincial Government should have a free hand in respect of the deputation or temporary appointment of officers of 'Provincial' or 'Subordinate' services, while remaining subject to some restriction in the case of 'Imperial' officers. Where full powers are given in respect of permanent appointments, the same powers must obviously be given in respect of deputations or temporary appointments of the same character.

C.S.R.,
Arts. 77A
& 81.

7827-32.
Vol. II.,
App.,
p. 326.

44869.

134. (ix.) While the Government of India have full powers in respect of the remuneration of officers on deputation, save in the case of an officer drawing more than Rs. 50,000 a year, the power of a Local Government in regard to the grant of deputation allowance is restricted to one-fifth of salary or Rs. 300 a month (Rs. 10 a day) whichever is less.

We understand that the Government of India also apply these general restrictions to their own officers unless special circumstances render them undesirable. They also receive references from the Provincial Governments in regard to men on small pay, where latitude is frequently sought, and usually given, for an extension of the one-fifth of salary rule. The Financial Secretary to the Government of India suggests that, to avoid petty references of this description, Local Governments might have the power of giving deputation allowance up to 50 per cent. of an officer's salary or Rs. 300 a month, whichever is less. We think this open to objection, as the maximum one-half limit would tend to become the amount usually given. We prefer, therefore, to maintain the existing rule, which we have no reason to consider generally inadequate, but to allow Local Governments discretionary

Local Govern-
ments should
have the same
power as the
Government of
India in respect
to temporary
appointments
and deputations,
the cost of which
falls on them.

If larger financial
control is given
to Provincial
Legislatures, the
Local Govern-
ments' powers
should be further
enhanced.

The present rule
as to the salary
of officers on
deputation
should be main-
tained, but Local
Governments
should have spe-
cial discretion to
relax it.

The same re-
marks apply
generally in
regard to the
salary of officers
who hold special
temporary
appointments.

Restrictions in
regard to grant
of honoraria to
Government
officers.

Our proposals in
respect thereto.

power to depart from it, in exceptional cases, in regard to officers the cost of whose deputation they meet. They should, that is, have the same powers as the Government of India now enjoy.

135 (x.) As regards the remuneration of a Govern- Letter
ment officer who holds a temporary appointment, the general No. 57,
principle, laid down by the Government of India in 1902, H.D. of
is that this should not ordinarily exceed the salary which 31st March,
would be grantable to him if placed on deputation; but 1902.
in the case of officers who would draw less than Rs. 250
a month, Local Governments have discretion to relax this
rule. Otherwise, the grant of a temporary salary in excess
of what would be admissible under the deputation allowance
rule requires the sanction of the Government of India.

Some desire has been expressed for the relaxation of Vol. VIII.,
this rule. The Financial Secretary to the Government App. II.,
of India proposes, and we agree with him, that, where p. 256,
temporary appointments are in reality additions, for a 44869.
limited period, to a permanently sanctioned scale, the
pay of an officer should be regulated, under the acting
allowance rules, as if he were officiating in one of the
regular appointments. In regard to posts which are
sui generis, we think the existing limitation of pay sound,
but we consider that Local Governments might have
power to make exceptions in special cases.

Where a temporary appointment is held by a man
not previously in Government service, Local Governments
have full discretion as to his remuneration, subject to the
rule which governs the duration of the appointment.

136. (xi.) (a) Any recurring fee, reward or C.S.R.,
honorarium paid to a Government officer from general Art. 72 (b).
revenues or local funds administered by Government, for
special work done outside his ordinary duties, is reckoned
a portion of salary, and is governed by the salary rules;
but the grant of non-recurring fees may be sanctioned as
follows:—

By the head of a department up to Rs. 100.

By a Local Government up to Rs. 500.

By the Government of India up to Rs. 1,000.

Above that limit, the sanction of the Secretary of
State is necessary.

(b) A Government officer may, in certain conditions, *Ibid.*,
accept a fee from a private person or firm, or a public body Art. 74.
whose funds are not administered by Government, subject
to the same restrictions as to sanction specified in
clause (a), save that both the Government of India and
the Local Governments have full powers to permit the
acceptance of fees for conducting university examinations.

Various Local Governments desire to have larger Vol. II.,
latitude in these respects, and Mr. Meston suggests that App.
the powers of the Local Governments and the Government p. 327.
of India should be doubled as regards money limit, and Vol. V.,
that those of the heads of Provincial departments should App. IV.,
be raised to Rs. 250. p. 226,
44869.

137. We consider that the acceptance of the fees, etc., Vol. III.,
referred to in Article 72, Civil Service Regulations, should Vol. V.,
be subject to close scrutiny. Nothing should be done to App. I,
obscure the principle that the Government is entitled to p. 226.
the full time and capacity of its officers in respect of work Vol. VI
done for the State, and that no officer can claim extra fees App. II
for such work. The Government is also entitled to use p. 171,
44869.

the services of its officers, without extra remuneration, for the purpose of assisting Native States or local bodies. In the exceptional cases in which the additional work thus done by a Government officer is so arduous or peculiar as to merit some special honorarium, the Local Government might, we think, have discretion as to the amount, subject to the principle that the fee should bear a reasonable relation to the additional cost which would have been involved had the Government servant concerned been placed upon special duty, as a whole time officer, for the purpose of carrying out the work in question.

C.S.R.,
Art. 74.

As regards the undertaking by Government servants of work in which Government is not primarily concerned as such, *e.g.*, an examinership in a university, or private consultation work by a scientific expert, Local Governments may reasonably be allowed to regulate the acceptance of fees, provided they are satisfied that the undertaking of such work by an officer does not interfere with the efficient discharge of his regular duties, or is not inexpedient for other reasons.

33 Geo.
III., cap.
52, sec. 64.

Fees to medical officers for private practice must, however, continue to be treated as *sui generis*, as in Article 74 (d) Civil Service Regulations. Power to engage in private practice is an element in the general conditions of the service of medical officers in India, which has been recognized by Act of Parliament.

138. We do not consider it desirable to give heads of Provincial departments larger power to sanction fees for work done at the desire of, or for, Government, in view of the fact that such honoraria should be exceptional and jealously scrutinized, but in regard to the class of cases referred to in clause (b) of paragraph 136, they might be allowed to deal with cases up to Rs. 250.

C.A.C.,
Art. 283.

139. (XII.) The local excise duties on spirits and drugs may not be altered, without the sanction of the Government of India, in any case in which such alteration is likely to affect the excise arrangements of an adjacent Province; and that sanction must be specially obtained to any alteration in the rates of duty in a district which borders on another Province.

Proposed relaxation of a restriction in regard to the imposition of local excise duties by a Provincial Government.

44868.

We think that it would suffice, hereafter, for a Provincial Government which contemplates such alterations to refer to the neighbouring Province concerned, and that reference to the Government of India need not be made unless the two Local Governments are unable to agree.

C. A. C.,
Art. 283.

140. (XIII.) The rates of discount upon the retail of stamps and court fees labels cannot be altered without the sanction of the Government of India.

The present rule in regard to discount on sale of stamps, etc., should be maintained.

It is, of course, desirable that the policy in regard to stamps should be as uniform as possible, and we have no alteration to propose.

Ibid.

141. (XIV.) No item hitherto credited to general revenues, Imperial or Provincial, may be alienated to form an asset of any local or special fund.

So also the rule precluding transfers of general revenues to local or special funds without the sanction of the Government of India; but in certain cases such sanction may be of a general character.

Vol. VIII.,
App. III.,
p. 265,
Vol. VII.,
App. III.,
p. 173.

Reference has been made by the Governments of Bombay and the United Provinces to the desirability of avoiding applications to the Government of India in regard to assignment of petty items of revenue, such as the grant of fines imposed for ill-treatment of animals to societies established for the prevention of such ill-treatment, or the transfer of certain fees or fines to a

university or a cantonment. We think that the existing restriction is sound, but that cases of a recurring nature in which small items of revenue may legitimately be assigned to outside bodies, can, and should, be covered by general exceptions which would apply to all cases of the kind.

Other restrictions in regard to which we propose no alteration, or which will be discussed separately.

142. (xv.) Local Governments may not, without reference to the Government of India, diminish services rendered by Provincial to Imperial departments, or increase services rendered by Imperial departments to Provincial. C.A.C., Art. 283.

(xvi.) No line of through communication may be abandoned or allowed to fall out of repair. *Ibid.*

We have no recommendations to make in regard to these two restrictions.

143. There are also restrictions on the power of the Provincial Governments to diminish future receipts from land revenue by the alienation of land, or by its grant upon specially favourable terms. These, however, will be dealt with in connexion with land revenue. Chap. V.

Similarly, certain specific restrictions, relating to public works expenditure, will be dealt with in the separate chapter on that Department. Chap. IV.

Powers of Provincial Governments in respect to Imperial expenditure.

Power of Local Governments in respect to expenditure which is wholly Imperial.

144. So far we have been dealing, mainly, with the powers of Provincial Governments, possessing quasi-permanent settlements, in respect of expenditure which falls wholly or partly on their revenues. Our recommendations also apply to Baluchistan in so far as they are applicable to expenditure falling within a more limited settlement which has been made with that Province. But in the case of establishments controlled by Provincial Governments, but paid wholly from Imperial revenues, as, for instance, Customs, Opium and Salt in Bombay and Bengal, the powers of the Local Governments are considerably smaller. Thus:—

(a) Generally, a revision of establishment, involving additional expense, must be met by an equivalent reduction in the same department, or in some other department charged to the same major head of account; provided that such re-adjustment of charges does not extend to the creation, abolition or modification of appointments the emoluments of which exceed Rs. 250 a month, or to dealings with a class or grade of officers. C.A.C., Art. 278.

(b) Nevertheless, non-gazetted establishments may be increased without such equivalent reduction—subject to budget provision being available under the same head of charge, from savings other than gazetted officers' salaries—to an aggregate extent not exceeding Rs. 3,000 in any one year; but no new appointment in excess of Rs. 50 a month may be created, nor the emoluments of any existing appointment raised beyond Rs. 50, without reference to the Government of India.

Provincial Governments can also sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case.

Reason for maintaining closer control by the Government of India in this respect.

145. Provincial Governments must necessarily be under closer control in dealing with wholly Imperial expenditure than when the financial responsibility rests wholly or partly with them. This does not involve, as

has been sometimes implied, any undue want of confidence in the Provincial authorities. It is only reasonable that the Government of India, who have to provide the money, should decide how it can be most profitably expended, having regard not merely to the circumstances of any one Province, but to the demands on their purse from other parts of the country. They may fully realize the desirability of expenditure proposed by a Local Government, but may be obliged to postpone it for reasons which do not come within that Government's ken. It seems, however, desirable, in order to facilitate business and avoid petty references, to extend the present restricted powers of Provincial Governments. The Bombay Government suggests that its powers should extend to Rs. 250 a month in regard to individual appointments, and to a total expenditure limit of Rs. 25,000, subject to the existence of budget provision.

Vol. VIII.,
App. II.,
p. 235.

44868.

The Financial Secretary to the Government of India has suggested that, for the major Provinces, the limit under clause (a) above might be raised from Rs. 250 to Rs. 500 a month; that the limit of Rs. 50 a month in clause (b) might be raised to Rs. 100; and that quarterly statements which have now to be submitted by the Provincial Governments, showing the expenditure they have incurred on their own authority on Imperial establishments, should be discontinued.

C.A.C.,
Art. 278 (b).

146. It is an essential condition in regard to the exercise of these powers, that there should be budget provision available at the time new expenditure is incurred. Subject to this, we think that the total limit within which additional expenditure can be incurred in any one year may be raised from Rs. 3,000 to Rs. 6,000, and that, within this general limit, the Local Governments should have power, in respect to any individual appointment, up to Rs. 250 a month. A Rs. 100 limit does not seem particularly convenient, while Rs. 250 would cover nearly all cases of non-gazetted officers. We agree with Mr. Meston's proposal in respect to clause (a).

Some enhance-
ment of their
powers might,
however, be
allowed to
Provincial
Governments.

The same powers should be given to the Administrations of the North-West Frontier Province and Baluchistan, in regard to such Imperial expenditure as they administer.

39066-7,
39084-5,
39239,
Vol. IX.
App. II.,
p. 217.

44894-5.

44862.

147. We consider, however, that the Frontier Province should be placed on the same footing as Baluchistan, by the grant of a *quasi*-provincial settlement which would give the Chief Commissioner a greater interest in developing the resources of the Province, and in administering it economically. Within this settlement he could exercise the same powers as the Governments of the major Provinces, and this would save a number of references which are now necessary. Although the Province is peculiar in that the ordinary Provincial expenditure is in excess of the revenue raised within it, and the settlement would therefore have to be of a special character, a similar difficulty has been surmounted in Baluchistan where the revenue is smaller. It is now more than seven years since the Frontier Province was first formed, and the argument that the conditions there are not sufficiently normal to enable a settlement to be made, can no longer be held applicable.

The Frontier
Province should
receive a special
settlement of
the same
character as that
made with
Baluchistan.

Powers of Local
Governments in
regard to
temporary
appointments and
deputations
chargeable to
Imperial
revenues.

148. As regards the sanction by Local Governments of temporary appointments and deputations chargeable to Imperial revenues, the present limit is Rs. 50 a month in each case. The Financial Secretary to the Government of India has suggested that this might be raised to Rs. 100 up to a period of 12 months, and subject to the existence of budget provision. Here again we think that Rs. 250 would be a more convenient individual limit.

C. A. C.,
Art. 278,
and note
(ii.) there-
under.
44868.

The Government of India must, of course, always be referred to if expenditure cannot be met by direct budget provision, by savings, or by reappropriation from some other head.

The Civil Service Regulations.

Scope of the
Civil Service
Regulations.

149. The principal detailed restrictions upon expenditure by the Provincial Governments, or by the Government of India themselves, on matters connected with Government establishments are contained in the Civil Service Regulations, a volume of 1,163 Articles extending over nearly 300 pages, with a supplementary volume of Appendices. This Code deals with matters affecting the pay and allowances, leave, pensions and travelling allowances of the various Civil Services, and also with the transfer of Government officers to 'foreign service,' *i.e.*, service not directly under Government, as when an officer is lent to a Native State, to a Government outside India, to a local body such as a district board or municipality, for work connected with Courts of Wards, or, occasionally, to a private employer.

The Civil Service Regulations, as a consolidated code dealing with all the matters above referred to, date from 1889; but separate codes, which dealt respectively with pensions, leave, and acting and travelling allowances had previously been issued.

Convenience of
such a code.

150. The Civil Service Regulations, as they now stand, have been objected to* as containing an enormous mass of detailed instructions which are a fruitful source of unnecessary reference. It must be remembered, however, that the code embodies the practical experience of many years, in the shape of rulings on a variety of questions which have come up to the Government of India and the Secretary of State, and the decisions on which govern subsequent cognate cases. It is, in fact, the crystallization of an enormous mass of departmental case law, which has been placed in a form in which it is available for reference to any officer of Government. In the absence of such a code, previous decisions and precedents would remain *arcana* of the Secretariats, and there would be constant references from local authorities and Local Governments on matters upon which a definite policy had already been laid down. In fact, if the existing code were swept away to-morrow, the mass of references and rulings which would be required under the new conditions would, of necessity, condense in course of time into a new code. In so far, therefore, as guidance and control is necessary for district officers, heads of departments, Local Governments, and the Government of India themselves, the codification of the principles and rulings upon which such control is exercised must be held to be a labour-saving appliance.

45709.

45749-53.

* Vol. III., App. II., pp. 178-9; Vol. IV., App. II., p. 199, 19642, 19646-7, 27731, 30725-8; Vol. VII., App. II., p. 162, 32067, 32262, 35531, 39089, 41204, 42325; Vol. IX., App. V., p. 237, 44924, 45161.

151. As regards the necessity of such control, there is no subject on which Governments, consisting mainly of permanent Civil Servants, require greater check than in matters which relate to pecuniary concessions to Government officers. We have already accepted the necessity for check of this description in matters directly bearing upon salaries and the creation of appointments, the provisions relating to which are embodied in the Civil Service Regulations and form a very important portion thereof, while such matters as the grant of acting allowances, leave concessions, and travelling allowances, bear directly upon the pecuniary advantages of service under Government. Pensions, again, are not only deferred pay, but impose a burden on the State which does not accrue immediately, and which is collectively largest in the case of establishments on low pay. Pension concessions may thus involve expenditure which is relatively small and little appreciated at the outset, but which may attain formidable proportions hereafter, either in itself or by reason of supplementary concessions involved. Again, while extravagance in the shape of actual establishments may be remedied by retrenchments, it is practically impossible to reduce pensions once granted, or the pensionary expectations which have been held out to officers already in Government service. To this extent, therefore, pensions, like loans, require special scrutiny, to obviate the danger of throwing undue burdens upon a subsequent generation, and the control exercised by the Secretary of State in regard thereto is specially strict. Save in the case of pensions not exceeding Rs. 10 a month, or gratuities which fall within an equivalent capital value—in regard to which the Government of India have power to allow concessions not strictly admissible by rule—no pension or gratuity can be granted outside the rules laid down in the Civil Service Regulations, without the Secretary of State's specific sanction.

* Generally speaking, too, any important alteration of the Civil Service Regulations in other respects requires the Secretary of State's concurrence, and in no case can the Local Governments or the Government of India exceed the powers vested in them by the code.

152. On the other hand, the existing code had its beginnings at a period when the Provincial Governments had practically no independent financial powers, while up to 1904 they had only five-year leases of their revenues, and it was necessary for the Government of India to scrutinize carefully proposals involving permanent additions to establishment charges, which would have to be taken into account in framing the terms of the succeeding settlement. The position in this respect has, however, been materially changed by the introduction of the present quasi-permanent settlements, under which no such permanent additions to expenditure will enable the Local Governments to claim larger assignments of revenue hereafter; and this fact justifies the grant to them of larger powers than they have hitherto been allowed to exercise. We have accepted this view in the case of the provisions of the Civil Service Regulations relating to salaries, etc., which have already been discussed.

* Des. from the S. of S., No. 131, of 20th June, 1889. Des. from the G. of I., No. 279, of 7th Sept. 1889. Des. from the S. of S., No. 250, of 7th Nov., 1889. Res. of the G. of I., No. 916, of 4th March, 1893.

Necessity for special control over the Indian Governments, in matters relating to pecuniary concessions to Government officers.

Circumstances which now render it possible, however, to grant Local Governments larger powers.

Matters in which it is essential that the Government of India should prescribe general principles, etc.

153. As regards the rest of the Regulations, we consider it essential that the Government of India should continue to lay down general principles, and methods of calculation, in such matters, for example, as :—

(i.) The manner in which acting allowances shall be calculated. Under the conditions of Indian service, a large number of officers are constantly officiating for others who are absent on leave or other duty, and it is desirable that there should be a uniform procedure regulating the salaries of officiating officers.

(ii.) 'Joining time,' i.e., the limit of time to be allowed to an officer who is transferred from one place to another, to enable him to wind up his affairs in his old station, and reach and settle down in his new one.

(iii.) The extent to which leave of various descriptions may be earned, and the proportion of leave allowances to active emoluments.

(iv.) The circumstances under which pension is claimable, the amount of service requisite to enable an officer to earn an ordinary or invalid pension (or a compensation pension when an appointment is abolished), and the ratio of such pension to the officer's active pay.

Similarly, as to the circumstances in which a lump gratuity may be given where regular pension has not been earned, and the amount of such gratuity.

(v.) Principles regulating the grant to Government servants of travelling allowances for journeys undertaken in the public interests.

The main general principle is that travelling allowance is not intended to be a source of profit, nor, on the other hand, to be so inadequate as to put an officer to material loss; but a mere instruction to this effect would inevitably provoke endless discussion and references as to the expenses which may be considered essential to the journey or tour, and not a matter of what may be termed private indulgence by the officer concerned, e.g., the class by which he may travel at the expense of the State by rail or steamer, or the amount of baggage and servants he may take with him. It is also necessary to prescribe the principle, generally applicable to the Civil Services,* that, in fixing an officer's travelling allowance, the State looks only to his own movements, and that if he takes his wife or family with him, he must do this at his own expense. The best method of applying principles of this sort in practice, has been found to be the prescription of certain distance scales of travelling allowance, which vary according to the position of the officer who travels, and are based upon the average additional expense which such an officer would legitimately incur in a journey made on State service. In some cases, too, it has been found convenient to substitute daily or monthly rates of fixed travelling allowance, or to give a monthly conveyance or horse allowance to officers who have a large and constant amount of inspection work within a small area.

(vi.) The conditions under which officers should be transferred to 'foreign service,' the emoluments which they may fittingly receive, and the extent to which the outside employer should contribute to the officer's eventual pension.

* There is an exception, in regard to certain subordinates, in Arts. 1097-8, C.S.R.

C.S.R.,
Art. 995.

C.S.R.,
Arts.
1011 &
1034.

Ibid,
Art. 1038.

45167-9.

14238,
19496-8,
21565-71,
22357-9,
28403-25,
28463-78,
30898-902,
32262-84,
35908-20,
39090-103,
45078-83,
45162-4,
45464-70.

154. It would in any case be necessary to have a general code, embodying principles and rulings on these and other similar points, in the case of 'Imperial' officers, who, though serving in different Provinces, belong to a single service, and in regard to the general personnel of establishments working directly under the Government of India. It may be urged, however, that, so long as these embody such general principles as it may be found desirable to enact for the country as a whole, Provincial Governments should have their own codes in regard to 'Provincial' and 'Subordinate' establishments serving under them. There might be something to be said for this were we dealing with a *tabula rasa*; but a single code providing for these matters has been long in force, and its general conditions are well understood; while, though the Local Governments consider various articles of the present code to be unduly restrictive, no strong desire has been expressed in the direction of getting rid of it as a whole. The Provincial codes would, moreover, have to be safeguarded by a variety of general restrictions, for the alteration or relaxation of which application would have to be made to the Government of India and the Secretary of State, and the orders and rulings on these points would, necessarily, still be of a generally uniform character.

We desire therefore to maintain a code of Civil Service Regulations for India as a whole, but we consider that the existing code will require material modification with reference to the considerations discussed below.*

155. (i.) A number of the rules in the Civil Service Regulations seem to us unduly minute, and occasionally far from clear, *e.g.*, those relating to the regulation of progressive salaries, and a number of the leave rules, the travelling allowance regulations, and the 'foreign service' provisions.

A number of the rules of the existing code are, however unduly rigid and complex.

(ii.) The general rules laid down often require special relaxation to meet particular cases, but in a number of such instances the discretionary power is vested in the Government of India, to whom application has to be made by the Local Governments. Speaking generally, we consider that where such dispensing power is given to the Government of India, and is not now possessed, or is possessed only in smaller measure, by the Provincial Governments, the latter should have the same power as the Government of India in respect of officers serving under them. In the event of a Local Government exercising its dispensing powers in any matter so frequently, and in cases so nearly normal, as to give reasonable ground for the belief that a new practice was gradually being established as opposed to a special and occasional relaxation of existing rules, the Accountant-General should be entitled to require a reference to the Government of India.

(iii.) The bulk of the references now required under the Civil Service Regulations accrue, however, not as between Provincial Governments and the Government of India, but as between the Local Governments and their own officers, who have to refer to the Provincial Government in a large number of cases in which the opinion of the local officer or departmental head must generally prevail. This arises from the fact that powers vested by

* Mr. Hitchens considers that there is no necessity to have a uniform code for the 'Provincial' and 'Subordinate' services working under the various Local Governments.

the Civil Service Regulations in a Local Government cannot be delegated by it to a subordinate authority without the express sanction of the Government of India, a restriction which has been made the subject of complaint. We understand that, of late years, a certain amount of delegation to subordinate authorities in such matters as the grant of petty pensions, subsidiary points arising under the travelling allowance rules, etc., has been allowed by the Government of India upon the application of Provincial Governments; but the references in such cases have been on specific articles of the code, and they were dealt with separately for various Provinces and not upon any general or uniform principle. Occasionally, too, such requests for power to delegate were negatived, on what appear, in present circumstances, inadequate grounds, and the grant of larger powers to subordinate authorities in a variety of matters is now asked for by various Local Governments and witnesses. It appears to us that in such cases as the grant of pensions, acting or charge allowances, &c., under the existing rules, a head of a department or other subordinate authority should usually have powers in respect to officers whom he can himself appoint; and a delegation of this character would cover the bulk of the subordinate non-gazetted establishments. Travelling allowance charges, again, should be passed, within ordinary rules, by the officer under whose orders a journey in the public service can be legitimately undertaken. We would also delegate to heads of departments, &c., in regard to officers whom they can appoint, a large part of the dispensary powers which are now recognized as legitimate in a variety of cases, but which the code vests in the Local Governments, or, in some cases, in the Government of India.

Recent relaxations of restrictions by the Government of India are insufficient to remedy the excessive centralization of the present code.

156. Since, consequent on our appointment, attention has been drawn to the unduly restrictive character of a number of the existing sections of the Civil Service Regulations, the Government of India have altered some of these in the directions indicated above, but their action is, in our opinion, far from sufficient to remedy the excessive centralization of the existing code. Under these recent orders, Local Governments have now been substituted for the Government of India as the authority which may relax the present rule limiting the emoluments of officers without substantive appointment, officiating in such an appointment, to one-half of the minimum pay thereof in the case of posts on Rs. 100 and upwards. They have been given full power to extend, in special circumstances, the joining time ordinarily admissible. They have also been empowered to grant the special pensions admissible, under Articles 475 and 642-3, to the chief officers of various departments serving under them, and to give sanction to the counting of his previous service for leave by an officer who re-enters the public service after having quitted it.* The reference required to the Government of India by Articles 434-5 in case of the discharge of an officer in consequence of a change in the nature of his duties, or of the abolition of one of two appointments held by him, has also been done away with, save where, in the latter case, it is proposed to give an immediate pension in respect of the abolished post.

* This power has, in fact, been delegated to the authority which may sanction the re-employment of such officer.

10708,
30790-2,
Vol. VI.,
App. III.,
p. 168,
Vol. VIII.,
App. III.,
pp. 226-7,
39251,
39329-34,
39549-51,
44876.

Corrigenda to C.S.R. of 9th and 29th June; 18th July; 15th and 19th Aug.; and 9th, 23rd and 30th Sept. 1908.

Art. 144.

Art. 180.

Art. 205.

17483-9. to such general instructions and limitations as the
 19521-2. Government of India may prescribe, which are already
 20115-7. given, for example, in Article 1139 of the Regulations, in
 21624-34. respect to special travelling allowance rates, Local
 35263-9. Governments should have the necessary discretionary
 35805-8. powers in the case of officers serving under them. It
 37222. should, however, be open to the Accountant-General to
 37356-67. challenge reference to the Government of India if he thinks
 41253-5. that exceptions are being so freely made as to amount to a
 45078-83. whittling away of a general rule.
 45166.
 45209-10.

Again, power to add to the list of officers whose pay
 has been fixed so as to compensate them for the cost of
 ordinary journeys otherwise than by rail or steamer within
 their jurisdictions, and who are, therefore, not entitled to
 special allowances for such journeys, should be vested in
 the Local Governments, without the necessity of confirm-
 ation by the Government of India.

158. In Schedule I. of this volume, we give certain
 detailed examples, drawn from the evidence, illustrating
 the character of the changes in the Civil Service Regula-
 tions which we recommend. This schedule must not,
 however, be taken as in any way exhaustive, and we
 consider that the Civil Service Regulations should be
 thoroughly revised, in accordance with the principles we
 have laid down, by a Committee to be appointed by the
 Government of India.

159. Some witnesses have suggested that where
 reference now has to be made to the Government of India,
 in regard to departures in particular instances from the
 rules laid down by the Civil Service Regulations, it would
 save time and correspondence if the Local Governments
 were allowed to act on their own discretion. They urge
 that the Government of India, who would receive copies
 of the Provincial proceedings, or special periodical returns,
 could intervene, though not necessarily with retrospective
 effect, in any case in which they thought that a Local
 Government was acting unwisely, or departing too largely
 from general rules. But if Local Governments are, as we
 suggest, generally entrusted with the special dispensing
 powers now vested in the Government of India, there will
 be no necessity for such a course; and where a reference
 to the Government of India is still required, we think that
 it should be made, as at present, before orders are passed.

The Civil Account Code, and the position of Audit Officers.

160. There are three separate Accounts departments in
 India: the Military Accounts department; the Public
 Works Accounts department, which deals with ordinary
 public works, railways and telegraphs; and the Civil
 Accounts department, which deals with other civil charges.
 The Civil and Military Accounts departments are under
 the administrative control of the Finance Department of
 the Government of India; the Public Works Accounts
 officers are under the Public Works Department of that
 Government.

161. The Civil Accounts department has at its head in
 each major Province an Accountant-General (a Comptroller
 in the Central Provinces), while there is also a Comptroller
 of India Treasuries in Calcutta, who audits the expendi-

**The Civil Service
 Regulations
 should be recast
 in accordance
 with the prin-
 ciples we have
 laid down.**

**Where references
 to the Govern-
 ment of India
 will still be
 required, the
 previous sanction
 of that Govern-
 ment should be
 obtained.**

**The various
 Accounts depart-
 ments.**

**Organization of
 the Civil Ac-
 counts depart-
 ment.**

ture of departments under the direct control of the
 Government of India and of certain of the minor
 administrations. There is likewise a special Comptroller
 of Post Office accounts.

All these officers are departmentally subordinate
 to the Comptroller and Auditor-General, whose Deputy
 Auditors-General periodically inspect their offices, as also
 (though less frequently) those of the Military and Public
 Works Accounts departments, in regard to which the
 Comptroller-General has some control in matters of pro-
 cedure.

**Functions of the
 Comptroller-
 General.**

In the matter of accounts and audit, the functions of
 the Comptroller and Auditor-General lie mainly in
 direction and supervision; in the compilation, review or
 examination of figures and statements on behalf of the
 Finance Department; and in the conduct, through his
 deputies, of test audits to ascertain if the detailed audit
 conducted by accounts offices is efficient, and their office
 procedure sound. Besides compiling for the Government
 of India a complete monthly account of the receipts and
 expenditure of the whole country, and keeping them in-
 formed by periodical statements of the progress of revenue
 and expenditure, and of the state of 'ways and means,'
 throughout the year, the Comptroller and Auditor-General
 compiles the finance and revenue accounts which are
 annually submitted to Parliament. He is also the head
 of the Paper Currency department, which deals with note
 issues.

**Audit functions
 of Accountants-
 General, etc.**

• • • 162. In the matter of detailed audit, the Civil
 Accountants-General and officers exercising corresponding
 functions have independent powers. It is their duty to
 bring to notice all cases in which a spending authority,
 whether it be the Government of India itself, the Local
 Government, or some head of a department, etc., has
 exceeded its powers as laid down by the Civil Service
 Regulations or other rules, and to require that such
 expenditure shall be disallowed if not sanctioned by the
 authority which is competent to pass it. Thus, if a com-
 petent Accounts officer challenges any financial action of
 an Indian Government as being *ultra vires*, that Govern-
 ment must either withdraw its previous sanction or refer
 the matter to higher authority.

**General position
 of the Civil
 Accountants-
 General.**

163. An Accountant-General assists the Local
 Government in the preparation of its budget estimates,
 and advises upon any financial question which may be
 referred to him, but he is an independent officer of the
 Government of India. He and his principal assistants are
 directly appointed and promoted by the Finance Depart-
 ment, and he refers to it, through the Comptroller-General,
 all questions relating to his office establishments, in regard
 to which he has not full powers of control. All Govern-
 ment audit and accounts charges are Imperial.

**The Civil Account
 Code.**

164. The existing system of Government accounts in
 India is based on a report submitted, in 1864, by two special
 Commissioners, who were deputed from England for the
 purpose of enquiring into the constitution and method of
 business of the Financial Department and the offices of
 audit and account. The system thus developed was
 embodied in a number of circulars, which were gradually
 consolidated into a code. The Civil Account Code, in its
 present form, comprises two volumes, covering, with
 appendices, some 960 pages and divided into 80 chapters

and more than 1,700 sections. The first volume (which has reached a seventh edition) is divided into two parts covering :

- (i.) Instructions to officers generally in dealing with Treasuries ; and
- (ii.) Treasury procedure.

The second volume refers to the procedure in the Accounts and Audit offices.

Most Government officers are, as a rule, only concerned with Part I of Volume I., which comprises 131 pages and 299 sections, and the evidence we have taken has been mainly confined to this Part.

The general code is, we understand, supplemented by Treasury Manuals, or Standing Orders of the Accountant-General, in each Province.

165. In its general lines the present organization of the accounts and audit work appears to us entirely satisfactory. An independent and impartial audit, such as now obtains in India, is essential to a well ordered financial system, and there are strong arguments in favour of a centralized system of accounting. Systems of account are not materially influenced by local conditions, and do not affect the relations of Local Governments with their servants or with the general public, nor are questions of local policy involved in the form in which accounts are kept. On the other hand, a uniform system is of the greatest importance for statistics and purposes of comparison, while independence and efficiency of audit is one of the essential conditions for any decentralization of financial powers.

166. The accounting rules are laid down with considerable minuteness in the Civil Account Code. At the same time the principle is recognized that minor matters may be dealt with by Local Governments, *e.g.*, they have powers in regard to the nature and limit of contingent charges which may be incurred without previous sanction, or which require such sanction (a) by themselves, and (b) by controlling officers whom they designate. They can deal with such matters as the sanction necessary for refunds of revenue ; while, as already pointed out, they have large powers in regard to the transfers of money from one budget head to another.

167. We have had allegations as to the meticulous character of a number of the existing account rules, and the amount of trouble and correspondence they throw on executive officers ; but the specific criticisms generally resolved themselves into complaints as to excessive requirement of vouchers in cases of petty expenditure, the necessity for sending up duplicate and triplicate copies of bills and connected papers, and unnecessary requirement of counter-signature by outside authorities. These are matters which the Local Governments are at present, to some extent, competent to remedy in consultation with the Accountants-General.

168. The Lieutenant-Governor of the United Provinces has suggested that enquiry is desirable as regards the simplification of work in the accounts and audit offices themselves, and a similar view was evidently entertained by some witnesses. Being satisfied with the general lines of the accounts and audit systems, we did not think it incumbent on us to examine their detailed working. The time at our disposal would, moreover, have

The present organization of accounts and audit work is entirely satisfactory.

Discretionary powers given to Local Governments by the Civil Account Code.

Allegations as to the trouble caused to executive officers by the existing code.

The possibility of simplifying work in the Accounts and Audit offices.

been insufficient for such a course. We are, therefore, not prepared to offer an opinion on this matter, but we mention it for the future consideration of the Government of India.

169. But apart from the internal working of the Accounts offices, we think that the Civil Account Code has become unnecessarily large and unduly minute, and that it might be superseded by a simpler code embodying the rules of procedure necessary from the point of view of Imperial finance, and supplemented by Provincial manuals which should deal with such matters as might reasonably be the subject of local discretion. If a difference of opinion should arise between the Accountant-General and the Local Government, in respect to matters falling within the scope of the Provincial manuals, the former holding (for example) that some change desired by the latter would be prejudicial to efficient accounting and auditing, the case should be referred to the Comptroller-General, and the Local Government should either accept his opinion or make a further reference to the Government of India.

170. In Schedule II of this Volume we have recorded notes on some of the more important specific Articles of the Code to which our attention has been drawn, apart from those which have already been discussed in connexion with the more general restrictions which accompany the Provincial settlements, *e.g.*, the budget and salary rules. But like the previous schedule, this list does not purport to be exhaustive, and we consider that the Civil Account Code should also be revised by a Committee to be appointed by the Government of India.

171. The head of an Accounts Office may write off, without reference to higher authority, sums, not exceeding Rs. 25 in any one case, which have become irrecoverable, or which, in his judgment, may be passed although not covered by ordinary rule.

We do not agree with the suggestion that Accounts officers should be given larger discretionary powers of this nature, or that the Local Governments should have power to set aside audit objections. The grant of larger powers to Local Governments and their subordinates in the matter of sanctioning public expenditure will do away with a great number of references and challenges which have now to be made by the Accounts department ; but in so far as rules restricting the powers of expenditure remain, it is obviously the part of an Accounts officer to interpret them strictly, and the power to allow condonations and deviations should rest not with him, but with an appropriate executive authority.

172. Further, an Accountant-General, or similar Accounts officer, must retain the power of interpreting financial rules ; and in cases where he holds that a rule as it stands does not permit of the exercise of a power which a Local Government claims under it, the matter must be referred to the Government of India. Moreover, as we have already observed, the exercise by a Local Government of the discretionary powers, now vested in the Government of India, in regard to departure from general rules in particular cases, must be subject to the challenge of the Accountant-General, if he should find reason to believe that such discretionary power is being exercised so liberally as practically to substitute a new rule for the old one.

The present Civil Account Code should be replaced by a simpler code.

Schedule of suggestions in respect to certain Articles of the code.

Audit officers should not have larger discretion in condoning departures from rule, nor should Local Governments have power to set aside audit objections.

An Accountant-General must retain the power of interpreting financial rules ; and be able to require reference to the Government of India where he holds that a Local Government has infringed a rule, or that a discretionary power granted to it is being too widely exercised.

41197-9.
41204-5.
44927,
45229-32.

Fin. Dept.
Res.
No. 4053A.,
of July,
1906, and
C.A.C.,
Art. 989.

17552,
41207-12,
43642-3.

44925-6,
44928-31.

41197.

43644,
44873.

C.A.C.,
Art. 75.
Art. 100

30725-8,
Vol. VII.,
App. II.,
p. 162.

42350-7.
Vol. IX.,
App. V.,
p. 237.

41200-2.

Vol. VII.,
App. III.,
p. 170.

Vol. X.,
App. 1d.,
p. 197.

173. The district treasury is the unit of the financial system in India, and the bulk of the Government receipts and payments are lodged in, or issued from, district treasuries, including in that term not merely the main treasury at the headquarters of each district, but subordinate outlying treasuries which are under the management of a tahsildar or other local revenue officer. The work of the main district treasury, and the supervision of the subordinate treasuries, is in the hands of a special assistant belonging to the Collector's ordinary staff, usually a Deputy Collector or officer of like standing, but the Collector retains a general responsibility for treasury administration. He must verify, at specified intervals, the balances of cash, stamps and other valuables lodged in the district treasury, and inspect the subordinate treasuries in the course of his tours. In general matters of accounting and the management of the cash balances, the district treasury authorities are under the orders of the Accountant-General, who checks and audits the charges incurred within the districts.

Treasury duties
of Collectors.

12255-8,
12313-9,
12809-11,
13676-8,
14143,
20417,
22036,
22799-800,
22896-901,
23657-65,
40113.

43658-68,
18781-2,
20109,
24367,
41192-G.

C. A. C.,
Arts. 335-6.

23220.

C. A. C.,
Note 2 to
Art. 336.

27800-3,
41180-6,
43678-84,
45171-2.

174. It was suggested by some witnesses, mainly in Burma and Eastern Bengal, that the Collector should be relieved of his present responsibilities in regard to treasury work, so as to give him greater time for other functions more directly connected with the people, and that the management of district treasuries should be in the hands of officers belonging to the Accountant-General's staff. We are not in favour of this proposal, for the reasons given by the Comptroller-General, which are, in brief, that such a change would be expensive, and would provoke more friction with the spending departments in the districts than is the case at present, while the relief to the Collector would be but slight. Complete detachment of the Collector from treasury work would also weaken his authority as a controlling officer in matters relating to expenditure within the district and the local supply of currency.

We think, however, that the instructions as to the verification of district treasury cash balances by the Collector require some modification to meet his absence on tour. The general rule is that he should make such verification on the first of each month, unless he should be absent from the station, when he may delegate the duty to a subordinate; but in no case can he allow more than two months to elapse without his own verification save with the special sanction of the Local Government. Collectors have sometimes to cut short a tour for the mere purpose of complying with this rule, and we think that an exception which has been allowed for the Bombay Presidency, and which relieves the Collector from personal verification while on tour, provided he performs the duty in person in not less than four months of the year, might be made of general application.

Account rules
for local bodies
should be of a
simpler character
than is necessary
in the case of
direct Govern-
ment outlay.

175. We have received criticisms, which seem to us well founded, as to the extent to which rural boards and municipalities have been tied down by the rigid application of accounts rules and procedure based on those of the Civil Account Code. This is a matter primarily for Local Governments, and we think they should take steps to ensure that the accounts rules of local bodies shall be of a simpler character than is necessary in the case of direct Government expenditure.

The same remark
applies to audit
requirements in
respect of the
transactions of
local bodies.

176. Similar complaints have been made as to the audit of municipal and district board accounts, which is effected by peripatetic auditors from the Accountant-General's office. The tendency seems to have been to make unduly stringent requirements in regard to such matters as the submission of vouchers for items of petty expenditure. Here, again, the Local Governments are the controlling authorities, the Accountants-General being under their orders in respect of the receipts and expenditure appertaining to local bodies which do not figure in the accounts of the Government of India, and are governed by local Acts and by rules enacted thereunder. In this case, too, we have not enquired in detail into the actual working of the system, but we think that the audit requirements in regard to such bodies should be simpler than those applicable to Government departments. So long, however, as a charge requires specific sanction or evidence of its having been actually incurred, it is clearly the duty of the auditor to bring to notice irregularities, and to require that such charges shall be regularized by competent authority, or by satisfactory evidence of payment.

41154,
41160-70,
41187-91.

177. In so far as the Public Works and Forest Codes of the Government of India embody financial or *quasi*-financial restrictions not covered by the Civil Service Regulations or the Civil Account Code, they will form the subject of subsequent remarks.

• • •

Excise administration.

Excise revenue
and laws.

178. We submit some remarks on the administrative control of the Imperial Finance Department over Excise.

Excise revenue is derived mainly from liquors produced in India, but it also includes the taxation on opium consumed within the country, and on intoxicating drugs.* Excise receipts are shared between the Local and Supreme Governments, and the administration of this branch of revenue is vested in Provincial Governments, subject to the general control of the Government of India in the Finance Department.

The Provincial Governments have, as already explained, a certain amount of discretion in the levy of excise duties, and there is no single Excise Act applicable to the whole of India. Madras, Bombay and the two Bengals have their own local laws; the other Provinces are governed by the Northern India Excise Act of 1896.

Para. 97.

The Excise Com-
mittee of 1905.

179. The systems of excise administration which grew up in the various Provinces differed materially from one another; and in 1905 a Committee consisting of Excise experts from the major Provinces,† was appointed by the Government of India to consider the working of these various systems, and how far they were in accord with the declared policy of Government that, in order to

* The taxation of imported liquors and of exported opium is an Imperial matter, and the receipts from these sources come respectively under the budget heads "Customs" and "Opium."

† With the exception of Burma, where the chief Excise problems are concerned with opium and not with liquors, and the Central Provinces, where the Excise system had lately been under special review in connexion with the report of a Committee appointed by the then Chief Commissioner.

restrict the consumption of liquor, the excise revenue should be as high as it was possible to raise it without driving the people into illicit practices. The recommendations of the Committee were unanimous, and gave rise to a series of Resolutions and orders which were issued by the Government of India in 1906 and 1907, and which dealt with the systems and policy to be adopted in future.

Act XII.
of 1896.

180. As a result of the conclusions thus arrived at, the provisions of the Northern India Excise Act were found unsuitable to present conditions, and it has been determined to replace this enactment by fresh legislation, which is, however, to be carried out in the various Provincial Councils, on a general model proposed by the Excise Committee and approved, subject to some modifications, by the Government of India. The same course has been suggested to the Governments of Bengal and Eastern Bengal and Assam, where the existing Bengal Act has been found unsatisfactory, and was already under revision by the Bengal Government. Considerable amendment will also be required in the Bombay Act.

The fresh excise legislation now required is to be Provincial and not Imperial.

181. The Committee's recommendation had been in the direction of a general Excise law for the whole of India, and in rejecting this the Government of India recorded the following remarks, which we consider it desirable to reproduce :—

Reasons for adoption of this course.

Circ. letter,
No. 4737,
Exc. of
30th July,
1907.

"Excise is a branch of the administration in which uniformity is neither possible nor desirable. Local conditions vary enormously, not only from Province to Province, but also in different parts of a single Province. . . . In one Province *tari* (toddy) is all important; in another the prevailing taste is for country spirit; in a third it is for drugs. A general Act would only be possible if its provisions were made wholly general, and all details were left to be supplied by rules. . . . It is manifestly preferable that each Province should have a self-contained law of its own, taking full account of its own local requirements, laying stress on those matters which are of local importance, and passing more lightly over those which are not. Uniformity is desirable in such matters as (1) general policy . . . ; (2) the principal definitions; (3) inter-provincial transactions, such as transport from one Province to another; and (4) the general scale of penalties. In other matters there is room for much diversity. In some Provinces, for example, there is a distinct public demand that local opinion should be ascertained before shops are opened or their locality decided; other Provinces are not ripe for such a step, or at least are less ripe. There is no advantage but quite the reverse in applying a single rule to all alike. Subject to the foregoing remarks, the Government of India wish to leave to Local Governments and Administrations full liberty to make such additions, omissions or alterations in the draft Bill* as may be necessary to meet local requirements. In particular it will be left for them to decide how far arrangements for ascertaining local opinion should, in view of local conditions, be included in the law."

182. This decision renders it unnecessary to consider matters in which the existing Northern India Excise Act is alleged unduly to fetter the action of the Governments of the

* i.e., the general model draft above referred to.

Provinces to which it applies. The new legislation contemplated will give these Governments full opportunity for suggesting such modifications as they may desire.

The present Madras and Bombay Acts contain no statutory restrictions on the powers of the Local Governments, while the only such restriction in the Bengal Act is contained in a section, relating to municipalities and excise licences, which has never yet been acted upon.

Act VII.
Bengal,
of 1878,
sec. 84.

183. We have already recommended that a general condition attached to the Provincial settlements, which debars alterations in the local excise duties in districts bordering on another Province without the sanction of the Government of India, should be altered.

Para. 139.

All questions involving any important change of excise policy or system are, however, essentially matters for the consideration of the Government of India.

Considerations held to justify the close control hitherto exercised by the Government of India over excise policy in the Provinces.

184. The rather close administrative scrutiny hitherto exercised by the Government of India over the excise policy of the Local Governments was, we understand, dictated by the following considerations :—

(i.) Excise administration is subject to constant criticism both in India and in England. Thus, in 1889, the House of Commons passed a resolution unfavourable to the then excise administration, and an answer had to be prepared at great length by the Government of India.

Fin.
Dept.,
Pro. A.,
Sep. Rev.,
March,
1890, Nos
256-348.

(ii.) The Government of India have more than once pledged themselves not to regard the increase of revenue from excise as an object to be sought *per se*, and they had to ascertain that their policy was not misunderstood or misapplied by local authorities.

(iii.) As the Excise Committee brought to notice, each Local Government has hitherto proceeded largely on its own lines in the development of its excise administration, without sufficient knowledge of systems which had failed or succeeded elsewhere, or of the effect which its actions might have upon adjoining Provinces. The increase of inter-provincial communication renders it more than ever desirable to obtain co-ordination in the general lines of excise policy.

Excise
Com-
mittee's
Report,
para. 297.

Appointment of an Imperial Inspector-General of Excise and Salt.

Accordingly, an Imperial Inspector-General of Excise has lately been appointed; and he is also to be Inspector-General in regard to the various Salt departments administered by the maritime Provinces. The salt and excise establishments have already been combined in Madras and Sind, and are likely to be similarly combined in Bombay proper and in Bengal.

His functions.

185. The functions of the Inspector-General were stated, in a letter to the Provincial Governments announcing his appointment, to be as follows :—

F.D. letter,
No. 6599,
Exc.,
of 28th Oct.,
1907.

(a.) To keep the Government of India informed on matters of general administration relating to Excise and Salt.

(b.) To furnish Local Governments with advice and information.

(c.) To bring the experience of one Province to bear upon the problems of another, so as to secure such co-ordination as may be possible of the systems of the different Provinces.

"In the discharge of the above duties, (it was said) the Inspector-General will tour freely all over India, and

familiarize himself with the local conditions, the administrative methods and the special problems of the various Provinces. He will exercise no authority of any sort over Provincial Excise and Salt departments, and will not call for any returns or reports from them. He will, however, correspond and confer informally with the heads of these departments, and with Local Governments, on matters regarding excise and salt, in order that he may be in the most favourable position to offer informed advice to the Governor-General in Council, who is ultimately responsible for the effective observance of the policy of Government in such matters.

"In their report (paragraph 297) the Excise Committee represented the advantages of appointing an Imperial officer with a general knowledge of the different excise systems in India who would be made available for investigation, consultation and advice. The Government of India have fully accepted this view. They do not consider that excise is a branch of administration in which uniformity is either possible or desirable; on the contrary, they are convinced that it must always belong essentially to the domain of the Provincial Governments. At the same time it is a difficult and highly technical subject; it is now one of the most important branches of revenue; and its administration is subject to constant attacks and criticism. There is every reason to hope that the Inspector-General will, by his experience and friendly counsels, facilitate the reforms on which the different Provinces are at present engaged, and the Governor-General in Council has full confidence that his appointment will be of the greatest assistance both to the Government of India and to the various Local Governments and Administrations."

Chap. VIII.

Vol. VII.,
App. II.,
p. 164.

186. The general recommendations made in our chapter on Imperial Inspectors-General will apply also to the Inspector-General of Excise. As regards the other matters noticed above, it appears to us that the Government of India were acting within their normal functions in appointing the Excise Committee of 1905; but now that orders, laying down future policy, have been issued on the report of that body, and after settlement of any points on which the Provincial Governments may have to represent local difficulties which stand in the way of carrying out such orders, detailed control by the Government of India over Provincial Excise administration ought, in our opinion, to be very greatly diminished.

Detailed control
by the
Government of
India over excise
administration
should be
materially
diminished.

187. The receipts from opium used for internal consumption in British India also fall under the head of Excise, and the regulation of the internal opium traffic is under the immediate control of the Local Governments, though these act under an Imperial law, the Indian Opium Act of 1878.

Control by the
Government of
India over
internal opium
traffic.

13962-4.

The administrative control of the Government of India, apart from references required under the financial rules, and specific matters arising out of Provincial Excise Reports, is here ordinarily limited to points of general policy, such as the method of opium supply and questions relating to poppy cultivation. Burma, however, has been subjected to closer control, since there is there a special system—which is at present on its trial and which it is found very difficult to bring to a successful issue—of forbidding the supply of opium to

Burmans, other than persons registered in Lower Burma as having been opium-smokers prior to 1893, and—ancillary to this—a special system of retail vend. The Burma Government send annual reports on the progress of this system, and these are submitted to the Secretary of State.

S. of Ss'.
Des.,
Nos. 108-9,
of 31st
July, 1903.

Desirability of
amendment of
certain sections
of the Opium
Act.

188. Under section 5 of the Opium Act, 1878, the rules framed by each Local Government in regard to such matters as the possession, import and export, transport, and sale of opium, which practically regulate the opium traffic within a Province, have to receive the previous sanction of the Governor-General in Council. So also do rules under section 13 in respect of the disposal of confiscated articles and payment of rewards to informers, and rules relating to opium warehouses (section 8). We agree with the Financial Secretary to the Government of India that the general control of the Supreme Government might be substituted for specific sanction in respect to such rules.

6896-8.
17565-6
22382-6

44874.

Civilians
destined for
financial work in
the principal
Provinces should
undergo
training in the
Imperial
Financial
Secretariat.

189. In concluding this chapter, we recommend that Indian Civilians destined for the Financial Secretariats of the principal Provinces should undergo some training in the Imperial Financial Secretariat. Such training would materially assist these officers in their work in the Provinces, and would tend to reduce friction, by making them better acquainted with the circumstances which lead the Government of India occasionally to reject or modify proposals made by the Local Governments. Such a course of training has already been adopted in respect of the Legislative Department.

45336.

CHAPTER IV.

PUBLIC WORKS.

Organization of
the Imperial and
Provincial
Public Works
Departments.

190. The Government of India, and each of the major Provinces, have a civil Public Works Department, dealing with matters relating to irrigation, buildings and roads.* With the exception of main lines of communication, which are usually a direct provincial charge, the financial responsibility for ordinary road work has, however, been generally transferred to rural boards, whose functions will be dealt with in Part III.

191. The Government of India Public Works Department, whose Secretariat officers are drawn from the ranks of the Department itself, is under the Member of Council in charge of the Revenue and Agriculture portfolio. In Madras and Bombay the Public Works Department is usually under the Governor; elsewhere it is always, like other Secretariat Departments, under the Head of the Province.

Vol. X.,
App. Ic,
p. 192.

Vol. VII
App. II.,
p. 222.

Chief Engineers.

192. At the head of the Public Works staff in each Province are Chief Engineers, who are also Secretaries for Public Works matters to the Local Governments.† In Madras, Bombay, Bengal, the United Provinces and

* Railways are a separate Imperial branch of administration, which the Government of India control through the Railway Board and the Department of Commerce and Industry.
† 6926, Vol. III., App. I., p. 174; Vol. IV., App. I., p. 198; Vol. V., App. I., p. 203; Vol. VI., App. I., p. 130-1; Vol. VII., App. I., p. 159; Vol. VIII., App. I., p. 222; Vol. IX., App. IV., p. 236.

Vol. X.,
App. Ic,
p. 192.

Burma there are two Chief Engineers, one for irrigation and the other for buildings and roads; while in the Punjab, where irrigation has been specially developed, there are now two Chief Engineers for this branch and one for buildings and roads. In Eastern Bengal and Assam, and in the Central Provinces, there is only one Chief Engineer. The division of functions which exists in most Provinces as between the Chief Engineers, extends also to the district staff in the United Provinces and the Punjab. Elsewhere the general practice is to use the same officers for irrigation, buildings and roads.

Imperial
Gazetteer,
Vol. IV.,
pp. 318-9.

193. Each Province is divided into Public Works divisions, comprising single civil districts, or portions or groups of districts, as the case may be; and each division is in charge of an Executive Engineer, who is immediately responsible for the construction, up-keep and improvement of all works within his charge.

Executive Engineers have under them Assistant Engineers who are in training for higher functions, and a subordinate staff, the principal members of which are styled subordinate engineers, supervisors, and overseers. These assistants may hold subordinate charge either of a portion of the division or of particular works.

Five or six divisions are grouped into a "circle" in charge of a Superintending Engineer. All important estimates are passed on to him by Executive Engineers for scrutiny, and the inspection of the works and projects in his circle is his primary duty.

194. The Chief, Superintending, Executive and Assistant Engineers form the superior staff of the Department. The majority of them are civil engineers trained and recruited in England; but the staff also includes a proportion of Royal Engineer officers, and a large number of engineers recruited in India. These last are now classed as 'Provincial' engineers, while the others constitute an 'Imperial' service. There are also a considerable number of temporary and non-pensionable engineers, employed (outside railways) chiefly on irrigation works in the Punjab.

Ibid.,
p. 320.

195. The 'Provincial' engineers are natives of India (including in this term domiciled Europeans and Eurasians) and are recruited from the Indian engineering colleges, by the grant of a limited number of guaranteed appointments to the most distinguished students of each year, or by promotion from the upper subordinate ranks. This service was organized on its present footing in 1892, in accordance with the recommendation of the Public Service Commission; and its members perform the same duties, and can rise to the same positions, as the officers of the 'Imperial' Service, but draw a lower rate of pay in most grades.

Ibid.,
321.

The 'Subordinate' Public Works service is in India from the local engineering colleges. It contains a sprinkling of British soldiers who have undergone an engineering course at Roorkee. The rest are natives of India in the wide sense above mentioned, but with a large predominance of the purely Indian element. It is divided into 'upper subordinate' and 'lower subordinate' engineers, supervisors, and overseers, with pay

P.W.D.
Code, Arts.
14-5.

* There are four engineering schools at Roorkee in the United Provinces, Sibpur (Calcutta), and Poona; also engineering schools at Rangoon, Pa.

Superintending,
Executive and
Assistant
Engineers.

The 'Imperial'
and 'Provincial'
Public Works
services.

The 'Sub-
ordinate' service.

ranging from Rs. 60 to Rs. 500 a month, and 'lower subordinates,' who are sub-overseers on a pay of Rs. 30 to Rs. 70.

First appoint-
ment of 'Im-
perial' and
'Provincial'
officers, etc.

196. Members of the 'Imperial' branch of the Public Works Department are appointed by the Secretary of State, and members of the 'Provincial' branch by the Government of India. On arrival in India (in the case of the former), or on appointment (in the case of the latter), they are posted to the various Provinces. Officers posted to the minor Administrations form a single *cadre*, and all but short officiating promotions therein are made by the Government of India.* In the other Provinces Executive and Assistant Engineers are borne on separate lists, and promotions are made by the Local Government. But, except in Madras and Bombay, Chief and Superintending Engineers are on a single list for all India, and their posting and promotion are regulated by the Central Government.

P.W.D.
Code,
Arts,
149-51.
Ibid.,
Art. 75.

Ibid.,
Arts 46 &
74.
44484.

The Public
Works Accounts
branch.

197. The Public Works Accounts branch is under the direct control of the Government of India Public Works Department. Its superior staff, which comprises Examiners and Deputy and Assistant Examiners, is recruited partly by direct appointment in England; and partly by appointment in India—(a) on the result of a competitive examination; (b) by promotion from the subordinate ranks; (c) by the transfer, in exceptional cases, of officers from the engineering establishment. The Examiner of Public Works Accounts in each Province occupies a position somewhat similar to that of the Civil Accountant-General, while at the head of the branch is an Accountant-General, whose functions are in a measure analogous to those of the Comptroller and Auditor-General of the Civil Accounts Department: he is likewise a Deputy Secretary, for accounts matters, in the Imperial Public Works Secretariat. The Comptroller-General has also some control over the Public Works Accounts.

Vol. X.,
App. Ic,
p. 193.

P.W.D.
Code,
Art. 53.

Ibid.,
Arts 339-
41 & 344.

Para. 161.

Functions of the
Government of
India in public
works matters,
and their general
control over
Local Govern-
ments.

198. The Government of India are thus primarily responsible for accounting and auditing, as also for the allocation of funds for irrigation and other public works projects which are defrayed from current Imperial revenues or borrowed monies; but the actual construction and maintenance of roads, buildings, and irrigation works is carried out by the Provincial Governments, subject to varying degrees of control by the Central authority. This control is mainly exercised by means of general financial or quasi-financial restrictions, involving, in certain cases, the scrutiny of plans and estimates and the sanction of contracts; and is facilitated, in the case of important irrigation projects, by the inspections and reports of the Inspector-General of Irrigation.

Further detailed
control.

199. The control of the Central Government does not, however, stop here. The general organization of the Provincial departments is prescribed by the Government of India. The pay of the different grades of officers, the general conditions of their service, and their spheres of action are laid down by the same authority, while, as already pointed out, the most important members of the Public Works staff are, in most Provinces, appointed by the Government of India.

* This *cadre* has hitherto included, for the present purposes, the major Provinces of Eastern Bengal and Assam and the Central Provinces, but we understand that those Governments have now been authorized to promote their own Executive and Assistant Engineers.

44484.

While, therefore, the Government of India exercise a general supervision and control over the expenditure entrusted to Provincial Governments, they maintain a direct and detailed check over the organization of the Public Works Department, and over matters connected with its *personnel*.

200. In considering what further delegations can expediently be made to Provincial Governments we have borne in mind the various aspects of the control of the Central Government, as exercised in respect, not only of general financial and technical questions and over accounts, but also in a variety of specific matters.

201. At the outset, however, we would observe that the Public Works Department of the Government of India has been subjected to considerable criticism, and that special emphasis has been laid by important witnesses on the unnecessarily detailed character of its control. The Chief Commissioner of the Central Provinces says, "Among the particular Departments of the Government of India which appear to be too rigid in limiting the discretion of the Head of the Province, I consider that the Public Works Department is the worst offender; they interfere in details to an extent which is often irritating." The Lieutenant-Governor of Burma, again, observes that "the Public Works Department affords very large scope for decentralization. The system is exceedingly elaborate, and simplification and devolution seem to be clearly indicated."

We consider such criticisms to be in a large measure justified, and we think that the time has arrived for a substantial measure of decentralization.

202. This devolution is, however, only possible owing to the altered circumstances of the present day, and the existing system was well adapted to meet the conditions originally obtaining. It is, in fact, largely as a result of the increased efficiency attained through centralization, and by the recruitment of an able civil engineering staff through Cooper's Hill and the local engineering colleges, that a generous measure of delegation can be now recommended.

Until Lord Dalhousie replaced the old military boards, which had previously managed public works, by civil Public Works departments in the Provinces and under the Supreme Government—and, indeed, for some time after their abolition—the administration of civil public works throughout India was far from satisfactory. When such works were of small account, and insignificant sums spent on them, it was inevitable that the small staffs should often lack the technical and administrative qualities necessary for high efficiency, and in circumstances close supervision and control by the Government of India was naturally advisable.

But it can no longer be said that the Provincial establishments are organized on a scale to possess the necessary elements for efficient management. In all the larger Provinces, public expenditure is now on a scale that requires and receives attention of a highly trained and well-equipped staff, and India is now much less control of the Government and economy.

Further, when the present system originated, the Provincial Governments had, until very recently, only five financial powers and less. Now, however, the system year leases of their re-

Necessity for decentralization in public works administration.

The circumstances which justified the present degree of centralization no longer apply.

Vol. VI.,
App. II.,
p. 133.

Vol. III.,
App. II.,
p. 180.

Imperial
Gazetteer,
Vol. III.,
pp. 404-6.

of quasi-permanent settlements has placed the Governments of the major Provinces in a position to carry out comprehensive public works programmes from their own resources.

203. The Secretary to the Public Works Department of the Government of India appears to recognize the altered conditions, and to support the view that the time has arrived for a substantial devolution of powers to Provincial Governments. We learn from him, for example, that shortly after we were appointed, the Government of India placed some important proposals for decentralization within the Provinces before the Local Governments.

General financial and technical control.

204. Apart from the general financial rules and restrictions as to budget provision, salaries, and other matters connected with establishments referred to in Chapter III., the following special conditions apply to civil works expenditure.

(i) In so far as major irrigation works are financed from loans for productive undertakings, or are constructed, as protective works against famine, from what is known as the Famine Insurance Grant, the selection of such undertakings, and the distribution of money for them, are properly vested in the Government of India, though their construction and up-keep are left to the agency of the Provincial Governments.

205. A separate Inspector-General of Irrigation was appointed in 1906, for a period of three years at the outset, mainly in order to assist the Government of India in dealing with irrigation projects of the above description. This office was originally brought into being in 1867, when the policy of developing irrigation works by borrowed money was first set on foot, but its functions became subsequently merged in those of the Public Works Secretary to the Government of India. The impetus given to expenditure on large irrigation projects by the report of the Irrigation Commission of 1901 led to the creation of the present Inspector-Generalship.

This officer is required to spend the cold weather on tour, inspecting large irrigation projects under consideration, and conferring with Local Governments on the subject. He is also expected to discuss with them the possible development of waterways. During the hot weather and the rains he is employed in criticizing the designs and estimates for irrigation schemes sent up to the Government of India, and in advising on the professional, revenue and financial aspects of such proposals.

The utility of this appointment has been generally recognized.

206. (ii) In respect to irrigation works, roads and buildings, constructed out of ordinary Provincial revenue,* the Local Governments have generally a free hand in respect to works costing not more than 10 lakhs, or 12½ lakhs inclusive of establishment charges, etc.; but when the cost exceeds this sum, the sanction of the Government of India, and also of the Secretary of State, is necessary.

* Irrigation works thus constructed come under the technical accounts head of "Minor Works and Navigation" (Public Works Department Code, Art. 1963).

The Government of India must distribute money for irrigation projects financed from loans, or from the Famine Insurance Grant.

The Inspector-General of Irrigation.

His functions.

Financial restrictions on Indian Governments in respect to works executed from current revenues.

Vol. X.,
App. Ic.
p. 193.

Imperial
Gazetteer,
Vol. IV.
p. 311.

Vol. X.,
App. Ic.
p. 193.

8240.
11484.
27486.
35884.

P.W.D.
Code
Arts. 1935
& 1964.

Ibid.,
Art. 1929.

11490-6.
11692.
Vol. III.,
App. II.,
p. 181.
27617-9.
28797-800.
35043.
44455-9.
44478.

It has been suggested that the existing limits, which are of old date, ought to be materially raised in view of the fall in the exchange value of the rupee from 2s. to 1s. 4d., which affects the cost of all articles required from Europe or America, and of the rise in the cost of local labour. We think these considerations sound, and we suggest that the limit of the Local Governments' power of independent sanction, which should apply also to the Government of India in respect to Imperial works, should be raised to 16 lakhs for works proper, or 20 lakhs including establishment charges, etc.†

44686-96.

207. (iii) When a scheme requires financial sanction, it is necessary that the plans and estimates should be sent up along with it; but apart from this, the submission of such estimates to the Consulting Architect of the Government of India is at present required in respect of buildings costing more than Rs. 50,000, proposed to be undertaken by a Local Government which has no Architect of its own. The object is to get special expert advice in respect to such works, with a view to economy and the improvement of architectural standards, but the present limit is complained of as unduly narrow.

11503-7.
Vol. III.,
App. II.,
p. 181.
27563-8.
28791-6.

We think it unnecessary to prescribe a rigid money criterion, which must cover many buildings of a commonplace character in regard to which it is unnecessary for the Local Governments to obtain outside advice. It should be left to them to apply to the Consulting Architect to the Government of India in cases in which they may consider his advice desirable. Similarly, too, in the case of other works for which the financial sanction of the Government of India is not necessary, Local Governments should be encouraged voluntarily to consult the Imperial Public Works experts, in cases of doubt or difficulty, as regards plans and estimates in which an outside opinion may seem desirable.

P.W.D.
Code,
Arts. 649 &
1925.

208. (iv.) As regards Public Works expenditure which falls upon Imperial revenues, including, in the major Provinces, that connected with Imperial buildings carried out by Provincial agency, any outlay which is at all considerable (usually in excess of Rs. 20,000) must be first approved administratively by the Government of India. Construction estimates, including establishment charges, etc., can then be professionally passed by the Local Governments up to 2½ lakhs in the case of Madras and Bombay, up to Rs. 62,500 in the Lieutenant-Governor Provinces, and up to Rs. 25,000 in the Central Provinces and the minor administrations.

44478.
44667-78.
44715-6.
11490-4.
11692.
27390.
28788-9.
Vol. VIII.,
App. II.,
p. 226.

We agree with the Public Works Secretary to the Government of India that the Lieutenant-Governor Provinces should have the same powers in regard to professional sanction as the two Presidency Governments, since their Public Works establishments now stand on the same footing. For the Central Provinces, Mr. Jacob has suggested a lower limit, viz., Rs. 150,000. But since the principal Public Works officer here is now a Chief Engineer, as in the other major Provinces, we think that it might be placed on the same footing as these, as it already is with regard to the power of sanction of Provincial works.

† In the event of larger financial powers being given to the Provincial Legislatures, as is now proposed by the Secretary of State, Mr. Hitchens would do away with this money limit altogether.

Proposal to raise the existing limit.

Local Governments need not refer to the Consulting Architect to the Government of India in respect to buildings for which the financial sanction of that Government is not necessary; but in these and other matters they should voluntarily consult the Imperial public works experts in cases of difficulty.

All major Provinces should have the same powers as Madras and Bombay in respect of the passing of construction estimates for Imperial works.

And the powers of the Chief Commissioners of the Frontier Provinces and Baluchistan might be somewhat enhanced

The powers of the Provincial Governments in regard to tenders or contracts should be enlarged.

Limited powers of Superintending and Executive Engineers in respect to professional sanction of new works.

Local Governments should have full discretion to delegate such powers.

In the Frontier Province and Baluchistan, civil public works are at present in charge of the local military works establishments, and the Commanding Royal Engineer is also Public Works Secretary to the local administration, in which capacity he must necessarily deal, on behalf of the Chief Commissioner, with the professional sanction to estimates. We think that the Chief Commissioner's powers as regards Imperial Civil estimates should be not less than those which his technical adviser possesses in respect of military works. It appears that at present they are somewhat smaller.

209. (v.) Provincial Governments may not accept tenders, or pass contracts, for the execution of works the estimates of which are beyond their powers of professional sanction. We agree with the Public Works Secretary to the Government of India that Local Governments should have full powers in these respects, so long as the estimate sanctioned for the work by competent authority is not exceeded.

As regards acceptance of tenders and contracts by subordinate engineering authorities, whose powers are now specifically limited, we recommend that a Provincial Government should have full power of delegation, subject to the general principles that the powers of officers to whom such delegation is made shall not exceed their powers of dealing with estimates professionally; that the contract does not involve indefinite legal liabilities, in regard to which the law officers of Government should be consulted; and that great caution should be shown in regard to any delegation of power (such as has been proposed by the Government of Burma) to make a departure from the ordinary rule that tenders should be publicly called for, and the contract given to the lowest satisfactory bidder.

210. (vi.) Within the local budget provision available, Superintending Engineers already have full powers in regard to passing repair estimates for their circles; and Executive Engineers can be given such powers within the annual maintenance estimates for their charges. In regard to new works, however, the powers of professional sanction possessed by these officers are very limited. Superintending Engineers are normally entitled to pass estimates for such works up to Rs. 500, but this limit may be extended to Rs. 10,000 by the Local Government, while the similar powers of Executive Engineers are Rs. 200 normally and Rs. 500 if so empowered. It appears that the discretion given to Local Governments to expand the normal powers of these officers has in some Provinces been very sparingly exercised, and there have been complaints, which we consider well founded, as to the unnecessarily rigid limits imposed.*

211. In a letter addressed to the Local Governments on the 5th November, 1907, the Government of India have already suggested the grant of largely enhanced powers to these officers, and have indicated that in their opinion the limit of the Executive Engineer's power to sanction new works estimates might be raised to Rs. 2,500, and that of the Superintending Engineer to a lakh or more. These proposals appear to have been generally well received.

* 6944, 8329-31, 11528-31, 11536, 11549-50, 11568, 11692, Vol. III., App. II., p. 181, 15005, 21307, 21315, Vol. V., App. III., p. 206, 27459-62, 27506-13, 27569, 28939-43, 28952-4.

Vol. IX.,
App. I.,
p. 216.
38113.

38693,
38693,
44805.

P.W.D.
Code,
Art. 757,
11606-12,
27390,
44480.

P.W.D.
Code,
Art. 757.

Vol. III.,
App. II.,
p. 181.

G. of I.
Cir.
to Local
Govts. No.
1352 B.
P. W. of
5th Nov.,
1907.

Ibid, Arts
283 & 321

8261-2,
15038-41,
28737.

G. of I.
letter
above cited,
P.W.D.
Code,
Art. 1932.

44483,

But we would go further, and would allow Provincial Governments full discretion in delegating powers of professional sanction to their subordinate officers. They should, we think, bear in mind that the position of a Superintending Engineer ought to be that of a local 'chief' engineer for most engineering matters within his circle, and that the function of the Chief Engineer of the Province should be to deal with the estimates of really important works, and to satisfy himself by local inspection that the engineering establishments under his control are working economically and efficiently.

44482. 212. (vii.) Provincial Governments are under special restriction in regard to works connected with the personal amenities of the Head of a Province. If the expenditure on a Government House, outside ordinary repairs, exceeds Rs. 15,000 in any one year, the Government of India's sanction is required; it is also necessary for construction expenditure in excess of Rs. 30,000 on a "circuit-house", on the ground that when this limit is exceeded, the house must be intended to receive the Head of a Province when on tour. The restriction with regard to Government Houses was, it may be noted, imposed at the suggestion of the then Lieutenant-Governor of Bengal in 1877.

6958-64, 11629-35. We agree with the witnesses who object to these restrictions as unnecessarily minute. As regards Council Governments, we accept the proposal that the Local Government should have the same powers in regard to the buildings in question as it has in respect to ordinary official buildings. It should be left to take the final responsibility for alleged unnecessary expenditure, whereas at present it can shelter itself from public criticism behind the sanction of the Government of India, which it is usually difficult for that Government to refuse. The case of other Provinces is different. In a Council Government the Head of the administration has to obtain the assent of one or more colleagues to such expenditure, and the same is the case in the Government of India with reference to outlay on Viceregal residences; but in the non-Council Provinces there is no such check, and this fact places the Head of the Province in a difficult and invidious position when it becomes a question of sanctioning expenditure connected with his own personal convenience. It seems to us, therefore, that a Lieutenant-Governor (or Chief Commissioner) should get the sanction of the Government of India for considerable special expenditure on Government or circuit houses, but that the limit of his own power of sanction might be raised to Rs. 50,000 a year in respect to any one building.

44706-10. 213. (viii.) Government officials generally find their own residential accommodation, though they are occasionally given special house allowances in particularly expensive places. The Government has, however, to provide its officers with houses where private enterprise fails to supply the demand, or where special circumstances necessitate an officer's living in immediate proximity to his work. In such cases the Government assesses the rents, as far as possible, so as to avoid loss, the general principle being that it expects a rent which will yield a return of $3\frac{1}{2}$ per cent. on the capital outlay in connexion with the house and site, and provide for the normal cost of maintenance. On the other hand, Government servants are protected by a condition which

Council Governments should be relieved from special restrictions in regard to Government and circuit houses, and the powers of other Governments should be enhanced.

Principles regulating the outlay, and assessment of rent, on houses provided for Government officials; and existing restrictions on Local Governments in respect thereto.

prevents the levying of more than 10 per cent. of an officer's salary in the shape of rent, and the usual rent limit is taken at 8 per cent. The construction of quarters for officials is on the increase, owing to the growing difficulty of obtaining private accommodation, and it has been held necessary to lay down restrictions upon the construction or purchase of such quarters by Local Governments at undue loss. The special sanction of the Government of India has now to be obtained when the cost of a house and site is such that the interest on capital expenditure and the up-keep charges will exceed 8 per cent. of the average salary of the occupant, unless the total cost is within Rs. 5,000 in the case of a Provincial, and Rs. 2,500 in the case of an Imperial, building.

This restriction and some of the subsidiary rules in connexion therewith have been objected to in various quarters, and it is clear that the rules cause much correspondence. In the single Province of Bombay there were over a hundred references on such questions in the space of five years. Some of them might, however, be obviated by greater economy in construction, in consultation with the Provincial or Imperial Consulting Architect, or by a system of grouping (apparently now adopted in Burma) under which houses of the same description are treated and assessed *en bloc*, so as to cover any specially large expenditure necessitated by local circumstances on one or more of them.

These principles are sound; but Provincial Governments should be able to depart from them in special cases where they are financially responsible.

214. We consider that the general principles upon which rents are at present assessed are sound, both in respect of the financial interests of Government and of its officers; but that, in cases where it is necessary to make some departure from them, discretion should vest in the Provincial Governments where the cost falls, wholly or in part, upon their revenues. They should be able, that is, in special circumstances, to build more expensive houses than the general rule contemplates, to exceed, if necessary, the limit of 10 per cent. of salary now imposed as a maximum rent charge and, in exceptional cases to charge a rent which does not yield the prescribed return on the cost of the building and site.* We consider this preferable to the suggestion of the Public Works Secretary to the Government of India to raise the limit of rent chargeable to 12 per cent. of salary, and to give Local Governments full power in respect to the construction of houses the rent of which would fall within this limit.

The powers thus allowed to Local Governments should also include full authority in respect to additions and improvements, and to the revaluation of buildings and reassessment of rents where circumstances warrant this course. At present such matters have, in large measure, to receive the special sanction of the Government of India or to be reported to them.

Where the cost would fall wholly upon the Government of India, the power to exempt must ordinarily remain with that Government.

215. In the case of houses for officials constructed through the agency of the Provincial Governments, but chargeable to the Government of India, the power to make exemptions from the present rules must ordinarily continue to rest with that Government, but the limit of capital cost within which the Local Governments have

* Sir F. Lely does not think that a Local Government should be competent to charge an officer of an 'Imperial' service rent in excess of 10 per cent. of his salary (the recognised standard of rent in household economy), since this would practically involve a net reduction in his pay.

6965-74, Vol. VI.,
11484, App. II.,
11509-17, p. 133.
11623-8, Vol. III.,
15005, App. II.,
15014, p. 181.
21393-5, Vol. VIII.,
27613-5, App. III.,
28731, pp. 227.
28862-6,
29032-6,
35043,
35120-4,
229 & 267,
38708-12,
44517-31,
44697-705.

44481.

P.W.D.
Code, Art.
319,1(g)(h)

35531.

Vol. VIII.,
App. II.,
p. 229.

discretion might well be raised from Rs. 2,500 to Rs. 5,000.

34981.

216. We do not agree with a suggestion made in Bombay, that the capital and revenue accounts in connexion with Government buildings, now furnished by the Provincial Governments to the Government of India, should be done away with. Under the position now suggested, these returns will be of increased value, as enabling the Government of India to see whether the general principles on which rent should be assessed are being substantially adhered to, and to intervene if such a step seems necessary.

The accounts now furnished by Local Governments in connexion with Government buildings should be maintained.

P.W.D.
Code,
Art. 847.
44783-7.

217. (ix.) The construction and repair of petty buildings belonging to departments of a Provincial Government outside the Public Works Department may be carried out by officers of those departments, on contract or otherwise, without the intervention of the Department of Public Works up to a limit of Rs. 2,500 in any one case. If a work is estimated to exceed this cost its execution must, when possible, be entrusted to the Public Works Department. The Public Works Secretary to the Government of India was not prepared to raise the Rs. 2,500 limit, on the ground that this would tend to loss of efficiency and economy; but we think the matter is one in which a Provincial Government should be able to exercise full discretion.

Local Governments should have full discretion to allow departmental construction and repair of petty buildings.

Control of staff.

44484.

218. Provincial Governments outside Madras and Bombay have not power to appoint their own Chief and Superintending Engineers. We were told, however, by the Public Works Secretary to the Government of India that, in practice, the recommendations of the Local Governments in regard to the filling up of Superintending Engineerhips are generally accepted, and that they would be departed from only if there were a considerably senior Executive Engineer in another Province whose promotion had been retarded through no fault of his own. But in promoting to Chief Engineerhips, the claims of the *cadre* as a whole are more carefully examined by the Government of India.

Provincial Governments, outside Madras and Bombay, cannot appoint their own Chief or Superintending Engineers.

I. III.,
p. II.,
180.
I. VII.,
p. II.,
p. 163.
Vol. VI.,
App. II.,
p. 133.

11591-6,
15054-7,
27492-4,
28779-80,
41978-85.

44484.
44507-8.

The Governments of Burma and the United Provinces desire larger powers in this respect, while the Chief Commissioner of the Central Provinces objects to the present system, as tending to make his Province a dumping ground for officers whose time of retirement is at hand or who are merely awaiting transfer to a larger sphere. The Chief Engineers in the Provinces subject to this system were generally opposed to change; but the Public Works Secretary to the Government of India saw no strong objection to the appointment of Superintending Engineers by the Local Governments, though he thought that there ought to be a single list of Chief Engineers for all Provinces including Madras and Bombay.

219. The arguments in favour of the present procedure are that it equalizes promotions throughout the various Provinces, and enables superior officers to acquire a wider experience than they would have if these appointments were localized.

Arguments for and against maintenance of this system.

On the other hand, it may be urged that the Provincial Public Works staffs are large enough to secure continuous

promotion and to provide adequately for the filling of the higher posts; that frequent transfers are undesirable; that officers should be kept as far as possible within the same Province; and that Local Governments are the best judges of their own requirements.

The Governments of all major Provinces should have the same powers as Madras and Bombay.

220. We think that these latter arguments are very cogent, and we cannot agree with Mr. Jacob that a Chief or Superintending Engineer has very little concern with the customs and language of the people whom he is called upon to serve. We hold that he ought to have knowledge of these matters, as also of the revenue law and practice of the Province, and such knowledge can only be obtained by long service within it.

As regards possible inequalities of promotion, we notice that the engineering *cadres* of the United Provinces and the Punjab already exceed those of Madras and Bombay, while the Burma *cadre* is equal to that of Madras, and that of Bengal does not fall very largely below it.* The *cadres* of the Central Provinces and Eastern Bengal and Assam are smaller; but in the Central Provinces irrigation works are likely to develop considerably in the immediate future, while there is evidence that the staff in other Provinces, including Eastern Bengal, is undermanned and will have to be increased when circumstances permit. We consider, therefore, that the Governments of the major Provinces should have the power of appointing their Chief and Superintending Engineers which is already possessed by Madras and Bombay. In the event of a suitable incumbent not being available locally, it would of course be open to, and desirable for, a Local Government to apply for an officer from another Province.

Subject to certain conditions, appointments to the 'Provincial' Public Works service should be made by the Local Governments.

Present restrictions on Local Governments in regard to the 'Subordinate' Public Works staff.

221. Appointments to the 'Provincial' Public Works service are made by the Government of India. As stated in paragraph 128 that Government should be entitled to prescribe general principles as regards eligibility; but subject to these, and to the proviso that the number of vacancies hitherto assigned to the various engineering colleges shall not be decreased, we think that the filling up of such appointments should rest with the Provincial Governments.

222. The upper and lower 'Subordinate' officers have hitherto, like the superior officers of the department, been on uniform rates of pay for the different grades, the general pay conditions being tempered by local allowances for specially expensive tracts, as in Burma. Under the general financial rule hitherto enforced, the Provincial Governments cannot alter the pay of grades without reference to the Government of India, while in respect of *cadres* paid for from Imperial funds, they are under the further restrictions described in paragraph 144. Moreover, the maximum average pay of the whole class of sub-overseers (the lower 'Subordinate' service) must not exceed Rs. 50 a month.

The Madras and Bombay Governments have had a free hand in the actual selection of upper subordinate officers, but those of other Provinces were under restrictions which have been made the subject of some complaint. These, however, have lately been removed.

* The numbers of Chief, Superintending, Executive, and Assistant Engineers now are—Madras 92, Bombay 101, United Provinces 107, Punjab 163, Burma 92, Bengal 70, Eastern Bengal and Assam 28, Central Provinces 12.

11484,
11692,
21345.

11692,
Vol. III.,
App. II.,
p. 181,
15009-10,
27435,
27599.

P.W.D.
Code,
Art. 14,
P.W.D.
Cod.,
App. 19,
Ibid.
Art. 37.

11484,
Vol. III.,
App. II.,
p. 181,
27390.

44622-3. subject to the condition that the Provinces which obtain men from the engineering college at Roorkee (chiefly the United Provinces, the Punjab, and the Central Provinces) shall not fill up overseers' posts until the few Roorkee men who qualify for direct appointment as overseers have been provided for. We understand, however, from Mr. Jacob, that these appointments might be distributed amongst the Provinces concerned, leaving it with them to arrange with the college direct, and we think it desirable that this should be done.

Vol. X.,
App. Va,
p. 220.

P.W.D.
Code,
Art. 37.

223. As regards grades, salaries and the abolition of appointments in the 'Subordinate' grades, Mr. Jacob was prepared to allow Provincial Governments to increase the strength of their establishments provided the extra expenditure involved did not exceed Rs. 25,000 per annum, but not to alter grade distribution or rates of pay. We think, however, that the ordinary financial rules, with which we have already dealt in Chapter III., should suffice, and that there is no need for imposing any special restrictions in regard to Public Works establishments which do not apply to Government services generally.

Suggestion for giving greater facilities to certain Local Governments in regard to men appointed from Roorkee.

In regard to Public Works establishments, Local Governments should be under no restrictions which do not apply to Government services generally.

Audit and Accounts.

Para. 165. 224. As already stated, we are in favour of the accounting and audit work in regard to Government monies, whether Imperial or Provincial, being in the hands of the Government of India; and we have no observations to make on the system under which work of this character connected with public works is consolidated under a special Imperial accounts agency, beyond stating that, in our opinion, this agency should, except perhaps as regards railway accounting where the work is of a specially technical description, be placed under the Finance Department of the Government of India, which already controls the accounts work in connexion with the Army and with Post Offices.*

P.W.D.
Code,
Arts. 54,
94-6,
& 389.

Nor should Local Governments be concerned, as they now are to a certain extent, with matters relating to the appointment, promotion, and leave of Public Works 'accountants,' a clerical staff for which they are not financially responsible. The officers of the subordinate accounts establishment might ordinarily be appointed and promoted by the local Examiner, and officers of higher rank by the Accountant-General in the Public Works Department, or by the Government of India, according to the character of the appointment.

With the possible exception of railways, the Public Works Accounts branch should be transferred to the Finance Department of the Government of India.

Local Governments should cease to be concerned with the appointment, promotion, and leave of Public Works accountants.

Ibid.
Art. 93.

44644-50,
44656-9.

225. The Government of India at present require periodical reports from Local Governments as to the conduct and ability of the superior Accounts officers. These reports, which are largely drawn up by the Chief Engineers of the Provinces, are naturally a material factor in the future advancement of the officers concerned. Since the Examiners, as auditors, are independent of the Chief Engineers and Local Governments, and may even be compelled to criticize their actions, we think that this system is unsatisfactory, and we recommend that in future such reports be no longer required. The Examiners should submit reports on the officers who work under

Nor should they submit reports on the conduct and ability of the superior Public Works officers.

* Executive postal work is under the Department of Commerce and Industry.

them, and the Accountant-General would have sufficient knowledge in regard to the Examiners themselves.*

226. We make the above recommendations in order to secure greater independence of audit for the transactions of a department which is responsible for a very large outlay of public money.

We think, however, that the actual system of Public Works audit, which has been complained of by some officers as unduly rigid, especially in regard to such matters as vouchers and returns, might perhaps be simplified, though as in the cognate case of the Civil Accounts Department we are not prepared to express any definite opinion on the subject.

The system of Public Works audit might perhaps be simplified.

Character and scope of the Public Works Code.

Public Works Code.

227. The Public Works Department Code, in its latest edition (the ninth), is comprised in three volumes. Volume I. (420 pages), arranged in 12 chapters and 1392 articles, deals with the organization of the department and the duties of officers; personal matters affecting civil and military officers, *e.g.*, leave, discipline and allowances; office arrangements; designs, estimates and contracts; the execution of works; public buildings; and accounts. Volume II. (188 pages), divided into 19 chapters and 1971 articles, is mainly concerned with audit, budget procedure and reports, but also contains provisions regarding the classification of works, and powers of sanction in respect thereto. Volume III. (297 pages) contains 30 appendices, which are collections of rules on different matters, ranging from rewards for oriental languages to instructions for photographic reproductions, and from the care and use of cemeteries and churches to the supply of European stores for India.

Under Article 2 of Volume I., no general rulings of other departments are applicable to the Public Works Department except in so far as they are contained in the Civil Service Regulations. In some instances, however, (*e.g.*, Article 1207) relevant articles of the Civil Account Code are quoted *in extenso*, while in others a Civil Account Code Article is reproduced under a different number in the Public Works Code.

cf. C.A.C.,
Art. 278A,
and
P.W.D.
Code,
Art. 132.

228. The code deals, in short, with all matters which concern Public Works officers and the Governments under which they serve, in regard to executive and accounts work; and a number of its articles have already been referred to above. In regard to the code as a whole, we have received complaints from some of the principal Public Works officers in the Provinces as to the unnecessary stringency and complication of a number of its rules, and the Public Works Secretary to the Government of India admits that a thorough revision of it would be desirable, though he said that his department could not at present spare the staff which would be required to carry this out.

It was suggested by a Chief Engineer in the United Provinces that there should hereafter be three

15015-21,
28781,
28922.

44487,
44788-90.

28731,
28859-60.

* Sir F. Lely dissents from this paragraph, and the Chairman considers that no adequate reason appears in the evidence for altering a system which the Public Works Department regards as satisfactory, and as to the efficiency of which the Finance Department raises no question. The Accountant-General sees but little of the duties of Examiners, and can have no greater knowledge of their character and ability than the superior officers in the Public Works Department.

codes, one for Madras, one for Bombay, and one for the rest of India.

44732-4.

Arts.
868-86.Arts.
848-53.Arts.
577-94,
627-41,
330-3, and
335.

229. It is obvious that rules must be laid down by the Government of India in matters where uniformity is required, and it seems to us desirable that such rules should be collected in an accessible form, and classified on intelligible principles. We are, therefore, in favour of the maintenance of a single general code, but this should be of a much simpler character than that now existing. The present code contains matter which we consider to be out of place in such a compilation, *e.g.*, rules on matters which arise only in certain Provinces, as in regard to opium buildings; and rulings which should be entirely matters of executive instruction, *e.g.*, regarding office establishments, correspondence, the training of Assistant Engineers, non-employment of upper subordinates in clerical work, and so on. Moreover, many of the articles are drawn up in a form which appears unnecessarily complicated and involved.

We think that the idea of making the code a general official *vade mecum* for engineer and accounts officers throughout India should be abandoned; and that it should, as in the case of the Civil Account Code, be revised by a Committee, which should confine its provisions to rulings necessary for general application in the interests of Imperial finance and control. All matters in which such uniformity is not necessary should be excluded, as their inclusion only leads to undesirable rigidity and increases the difficulty of modification. In so far as they cannot be sufficiently dealt with in ordinary executive instructions, these should be embodied in separate Provincial manuals. As instances of such matters, we may specify provisions relating to the duties of the various classes of officers; their financial powers, in so far as it is desirable to give Local Governments full discretion in varying these; and everything connected with the entertainment, discipline and duties of subordinate establishments. Further, when it is necessary that the Public Works Code should embody provisions of the Civil Service Regulations or Civil Account Code, these should be quoted separately under the original numbers of the articles in the codes from which they are taken.

CHAPTER V.

REVENUE AND AGRICULTURE. CONTROL OVER PROVINCIAL GOVERNMENTS IN MATTERS RELATING TO LAND REVENUE.

Vol. X.,
App. Ib,
p. 188.

230. The Revenue and Agriculture Department of the Government of India was first constituted as a separate Department in 1871, and, after temporary abolition in 1879, was re-constituted in 1881 in pursuance of the recommendations of the Famine Commission of 1878-80. Up to 1905, though possessing a separate Secretary, it was under the charge of the Home Member, but in connexion with the re-arrangement of portfolios which took place in that year, consequent on the creation of a Department of Commerce and Industry, it passed to a separate Member of Council, who was also entrusted with the care of the Civil Public Works Department.

Vol. X.,
App. Ib,
p. 189.

231. Of the branches of administration with which the Department of Revenue and Agriculture is principally concerned, two, viz., Land Surveys and Meteorology, are

A general code of this character is desirable, but the present code should be materially simplified.

The Revenue and Agriculture Department.

Principal branches of administration with which it deals.

almost exclusively Imperial, and we have no recommendations to make in respect thereto. The rest, namely, Land Revenue and connected subjects, Forests, Agriculture and Veterinary, are mainly administered by the Local Governments under the control of the Government of India, and are dealt with in this, and in the following, chapter.

Subjects connected with Land Revenue.

232. The various groups of subjects coming under, or closely connected with, the general head of *Land Revenue* may be classified as concerned with—

- (i.) Revenue settlements;
- (ii.) Collection of land revenue;
- (iii.) Rent and revenue legislation;
- (iv.) Disposal of land which is the property of Government, including mining concessions;
- (v.) Relief of agricultural indebtedness; and
- (vi.) Famine relief.

Vol. X.,
App. Ib,
p. 190.

Differences between Provinces in land revenue matters.

233. The most important branch of administration in every Province is that connected with the assessment and collection of land revenue, and with the numerous subsidiary questions arising in regard to land in a country whose main industry is agriculture, and in which the State has always claimed a portion of the produce of the soil. But in these matters the circumstances of the various Provinces are widely different. We do not propose to describe these in detail, but for a clear understanding of our recommendations it is necessary to indicate briefly certain essential distinctions between typical systems of land tenure.

Systems of "permanent" and "temporary" settlement.

In the two Bengals, and in a portion of Madras and the United Provinces, there is a system of "permanent settlement," under which the State has commuted its share of the produce to a fixed sum payable in perpetuity, while elsewhere the system is one of "temporary settlement," under which the State demands are periodically re-assessed after the expiration of a term of years.

Zemindari and raiyatwari systems.

234. There is another distinction, between *zemindari* and *raiayatwari* systems, which lies mainly in the method of assessment, and in the recognition by law of a tenant class in the one case, and not in the other.*

Under the *zemindari*, or landlord, system, the State demand is assessed on the village or estate, which may be owned by a single proprietor, or by a proprietary body of co-sharers jointly responsible for payment of the revenue. The demand is a definite sum payable either in perpetuity (where the "permanent settlement" prevails), or for a fixed term of years, during which the whole of any increased profits due to extension of cultivation, enhancement of rents, &c., is enjoyed by the individual landlord or the proprietary body. Under the *raiayatwari*, or peasant proprietary, system, the assessment is on

* The larger Provinces may be roughly classified as follows:—*Zemindari*, Bengal and Eastern Bengal, Madras (about one-third) United Provinces, Punjab (proprietary cultivating communities) and the Central Provinces proper; *Raiyatwari*, Madras (two-thirds), Bombay, Burma, Assam, and Berar. In the Punjab and the United Provinces, however, the present tendency is for co-sharers to divide their responsibilities and become directly responsible to Government for their separate shares.

each field as demarcated by the cadastral survey. It takes the form of revenue rates for different classes of land, which are settled for a term of years; and as the occupant may surrender any portion of his holding, or obtain an unoccupied field, the total sum payable by him as revenue may vary from year to year.

In the *zemindari* system, the basis of the revenue demand is the rent realized by the landlord from his tenants, while in *raiyyatwari* areas, this factor is largely absent, and the assessment rests on a valuation of the yield of the various classes of soil and other considerations.

235. The character and incidence of land tenures differ again, not only from Province to Province, but in different parts of the same Province, according to local circumstances and traditions, and the methods of the various Native Governments to whose responsibilities we succeeded. Consequently each Province has its own land revenue system, based on a local Land Revenue Code, or specific Acts dealing with land-revenue matters, such legislative provisions being supplemented by standing orders issued by Boards of Revenue, Financial Commissioners or, where these do not exist, by the Provincial Government itself. The control of the Government of India is, in the main, limited to the laying down of certain general lines of policy, accompanied in most Provinces by specific restrictions in regard to particular matters, the more important of which will be discussed below.

SETTLEMENTS.

236. In the temporarily settled tracts the most important questions relating to the land are those coming within the scope of the periodical "settlements" of land revenue, which fix, for each district, or other area forming the subject of a separate settlement, the amount of the assessment which the Government will levy on every holding for a period extending generally to 20 or 30 years.*

A settlement may include (a) a survey and demarcation of boundaries; (b) an enquiry into, and a record of, the rights of various parties interested in the land; and (c) a revision of assessment—or any one of these operations. During the past twenty-five years measures have been steadily pursued with the object of shortening and simplifying settlement procedure, by the elimination of processes (a) and (b) when a revision of settlements is undertaken. With this object, every Province is provided with a Land Records department for keeping the village maps and records up to date, and preserving the survey boundary marks. Moreover, the complexity of assessment work has been materially reduced—in *zemindari* areas—by a change from estimated assets during the currency of the settlement to actual rental at its commencement, as the basis of assessment, and—in *raiyyatwari* tracts—by the acceptance of previous soil classifications unless patently faulty.

* In the two Bengals the only large temporarily settled areas lie in Orissa, Chittagong, Chota Nagpur and the Darjeeling Terai. But throughout these Provinces there are scattered individual estates, or groups of estates, not under permanent settlement, the assessment levied on which is liable to periodic revision.

General control of the Government of India in land revenue matters.

The character of revenue settlements in temporarily settled tracts.

Settlement officers and Settlement Commissioners.

The Government of India fitly lay down general principles in regard to settlements.

They also intervene, on occasion, in particular Provinces, where the land revenue system is held to be defective.

Otherwise Madras and Bombay have practically a free hand in settlement and cognate matters, but the other major Provinces are subject to restrictions in regard to:—
(a) Assessment instructions.
(b) Inception of settlements.

237. Settlement operations of any importance are now everywhere carried out by Indian Civilians, or persons of like status, who are placed on special duty for that purpose; and in most Provinces there is a separate Settlement Commissioner who deals with questions raised in the Settlement officer's reports and proposals.

238. The Government of India, with the concurrence of the Secretary of State, have from time to time laid down general principles in regard to such questions as the duration of the settlements, matters which shall be taken into account in fixing the assessments, and the limit of these. *e.g.*, that the Government demand shall not usually exceed one-half of the net assets which the landholder draws from his holding. These are all matters which have such political importance, as affecting the general well-being of the agricultural population, and also the financial stability of the country, that they are the legitimate subject of control by the Central Government.

239. The Government of India have again, on occasion, intervened in particular Provinces where they thought that the land revenue system was defective. In Bombay, for example, such intervention has of late years led to the adoption of more liberal methods for suspension and remission of revenue in bad seasons, and the establishment of a system of record-of-rights in the land. We have had it from witnesses whose opinion is entitled to much weight, that these changes were generally beneficial, nor has the legitimacy of the Government of India's action in this respect been challenged in the memorandum submitted to us by the Government of Bombay.

In 1872 the Madras Government objected to the intervention of the Government of India in certain settlement proceedings, on the strength of a letter of 1856 from the Supreme Government, which had left to the Governor in Council, subject to the orders of the Court of Directors the final disposal of various questions then being discussed in connexion with a reform of the Madras settlement system. It was, however, ruled by the Government of India, with the approval of the Secretary of State, that such orders did not affect the statutory powers of control vested in the Supreme Government by the Charter Act of 1833.

240. Apart from such general or occasional action by the Government of India, the Governments of Madras and Bombay have practically a free hand in settlement and cognate matters, but the other major Provinces are subject to more detailed control, in the following respects.

241. *Assessment instructions.*—The general principles of assessment, laid down in the "assessment instructions" of these Provinces, are subject to the approval of the Government of India.

Inception of settlements.—No settlement can be undertaken without the previous sanction of the Government of India, before whom a carefully prepared estimate of financial results must be placed. Instructions to this effect were first issued in 1881, the intention being partly to obtain information of financial importance, but chiefly to prevent expenditure and harassment of the people in cases in which there was no substantial reason for a new settlement. The sanction of the Government of India to the inception of settlements is also required by statutory provision in the Punjab, the Central Provinces and Assam.

Vol. VII., App. II., pp. 163-4. 32131-48. 33273-5, 33489, 33491-4, 35928-9, 44053.

R. and A., Pros., Mar. 1875, Nos. 52-64.

3 & 4, Will. IV. cap. 85, sec. 65, Para. 44.

Act XVII. Land (Punjab), of 1877, sec. 49; Act XVIII. (C.P.), of 1881, sec. 28; Rev. Reg. I. Assam of 1886, sec. 18.

44049.
Act III.
U. P. of
1901, sec.
94 (1);
Act XVII.
(Punjab)
of 1887,
sec. 53 (1).
44049.

242. *Confirmation of settlements.*—(i.) The Government of the United Provinces and the Punjab are empowered by law to confirm settlements; but under the Punjab assessment instructions, if the reassessment of a tahsil falls short of the original forecast by more than 15 per cent., the sanction of the Government of India has to be obtained unless the deficiency is covered by a surplus in other tahsils concomitantly assessed.

(ii.) The law requires settlements in the Central Provinces to be confirmed by the Government of India; and, under executive instructions, a report has to be submitted to that Government for each tahsil, containing full particulars of the proposed settlement conditions. Should there subsequently be reason to suppose that the financial results will differ by more than 10 per cent. from those sanctioned on the original report, the deviation must be reported and explained. A modification of these orders, which would give the Chief Commissioner greater power to approve of assessment proposals, was under consideration when we took evidence.

44049. (iii.) Under the Burma assessment instructions, the Local Government's proposals as to revenue rates have to receive the Government of India's sanction. They are submitted in the form of a draft resolution on the Settlement officer's report.

(iv.) In Bengal and Eastern Bengal, under orders issued by the Government of India in 1881, settlements require the previous sanction of that Government, before whom a carefully prepared estimate of financial results must first be placed. It was, however, decided in 1887 that these orders should not apply to the petty settlements annually conducted by the Board of Revenue and Collectors without special reference to the Local Government.

44049. (v.) Section 34 (a) of the Assam Land and Revenue Regulation requires the sanction of the Government of India to settlements, and though this section no longer applies in the Assam Valley, the Local Government has been requested to continue to act under it in that area, pending amendment of the Regulation.

R. and A.
Pros. Dec.
1901, Nos.
11-12.

243. *Settlement calendars.*—The Government of India obtain annually from all Local Governments a 'calendar' of land revenue settlements. This return exhibits the term of the current district settlements, the dates on which they will expire, and the amount of the revenue demand. In the case of settlements the term of which has expired, or is within two years of expiry, information is given as to the measures (if any) taken towards revision. The Government of India are thus in a position to check any delay in the revision of expired settlements.

Under the revenue laws, an assessment of which the term has expired remains current until a fresh settlement is made; but in practice such extensions must be regularized by the approval of the authority whose sanction would be necessary for revision of the settlement, viz., the Local Government in Madras and Bombay, and the Government of India elsewhere. Extensions of a time-expired settlement are not infrequently granted in special circumstances, such, for instance, as the recent occurrence of famine.

(c) Confirmation
of settlements.

Settlement
calendars and
their character.

"Summary"
settlements.

The powers of
most Local
Governments in
respect to land
revenue
settlements
have undergone
considerable
limitation since
1880.

All the major
Provinces might
now receive the
same free hand
as Madras and
Bombay already
possess.

244. Outside regular settlements of districts or portions of districts, and during their currency, small tracts, or individual villages or estates may come under assessment, or revision of assessment, for various reasons. These special, or "summary," settlements, as well as the revision of rents in escheated and other properties held by the Government as an ordinary landlord, are dealt with by Local Governments or subordinate revenue authorities (according to their importance) without reference to the Government of India.

245. It will be seen from the facts quoted above that, since 1880, there has been considerable limitation of the powers of most Local Governments in respect to land revenue settlements.

The Government of Burma now asks for powers to commence and confirm settlements without reference to the Government of India; and we have had suggestions in the Central Provinces and the Punjab as to the desirability of giving larger powers to Local Governments. The Revenue Secretary to the Government of India admits that no material inconvenience has resulted from the power allowed to the Governments of Madras and Bombay in these matters, and is disposed to give the other Provinces a much freer hand than they at present possess, though not quite such full powers as the Presidency Governments enjoy.

We consider that all the major Provinces might now be placed on the same footing as Madras and Bombay, and that it will suffice if their Settlement proceedings continue to be submitted to the Government of India for information, so that that Government may still be able to intervene, as they have done in time past, when they see reason to suppose that a particular district settlement is not in accordance with the general methods which they desire to see observed.* This was, in fact, the principle laid down by the Government of India themselves, in a despatch of 12th March, 1875, to the Secretary of State, by whom it was accepted. "We consider," this despatch ran, "that while it is necessary that the approval of the Government of India should be obtained before any substantial alterations in the principle of the assessment of the land revenue is introduced in any part of British India, it is not desirable that the Government of India should undertake the function of dealing with the details of the particular settlements carried out in accordance with the principles which have been established, and it will very rarely occur that it will be necessary to interpose to prevent the action of the Local Government with regard to such details."

These observations have now far greater force. The major Provinces are at present all largely interested (generally to the extent of one-half) in the land revenue receipts, and are financially liable for the whole of the expenditure incurred in land revenue administration; and in 1902 the Government of India were able to issue a Resolution which contained "an authoritative exposition of the principles on which the land revenue administration in India has been based in the past, and by

Vol. III.,
App. II.,
pp. 177-8,
13689,
13702-5,
24961-5,
39251,
44049-50,
44121-4,
44181-98,
44232-9 f.

R. and A.
Res. of
16th Jan.,
1902.

* Mr. Dutt would allow relaxation of the control of the Government of India over land-revenue settlements only in the event of the Provincial Legislative Councils being permitted to discuss the settlement proposals prior to their confirmation. Sir F. Lely would like to see such power given to Legislative Councils, but he would not make the proposals in the text merely contingent upon this.

which it should be guided in the future." Moreover settlements on a scientific basis have now been generally completed, and those to be made hereafter will be, in the main, merely of a revisory character.

246. The settlement calendars mentioned in paragraph 243 should, however, be retained, for the information of the Government of India, and to permit their intervention if they should consider that resettlements are being unduly delayed.

Settlement calendars should be retained.

44429. 247. Our proposals for relaxation of control by the Government of India over settlement operations do not include the surveys and records-of-rights made under Chapter 10 of the Bengal Tenancy Act of 1885. Under section 101 of that Act, the previous sanction of the Governor General in Council is ordinarily required to an order directing the making of a survey and the preparation of a record-of-rights. The Revenue Secretary to the Government of India, who is himself an experienced Bengal officer, states that any proposal to relax the control of the Government of India in this direction would probably rouse strong feeling among the *zamindars* of the two Bengals. Further, the cost of the survey and record-of-rights operations now contemplated in those Provinces is estimated to exceed 3½ crores of rupees, which will be gradually advanced by the Government of India, who will themselves bear a substantial portion of the outlay. The Secretary of State has directed that operations of this character shall not be commenced on any large scale until the Government of India have been informed of the proposals and have accepted them.

Necessity for continuing present control by the Government of India over surveys and record-of-rights under the Bengal Tenancy Act.

44049. 248. *Duration of settlements.*—Thirty years, a period corresponding roughly with a generation, is the normal period of settlement in Madras and in Bombay proper, and in 1895 the Secretary of State decided that the same period should be adopted in the United Provinces. As regards the other Provinces—which are economically less developed, and in which circumstances may occasionally undergo rapid change owing to extension of irrigational facilities, or the occupation of waste lands—it was laid down that 30 years for some districts, and 20 years in most, should be the ordinary term for settlements in the Punjab, and that a 30 years term should not be applied without the sanction of the Government of India. Twenty years was also to be the ordinary term in the Central Provinces, while in Burma, Assam and Sind the terms were to be still shorter.* In Assam, however, the period has now been extended to 20 years for occupied lands, and the Government of Burma was recently asked to consider whether the term of settlement in that Province could not also be extended.

Duration of settlements.

39251. The Punjab Government has suggested to us an enhancement of its powers in this respect, and its Chief Secretary argues that it should be able to sanction 30 year settlements.

249. Here, again, it seems to us that, in the major Provinces, Provincial Governments might have power to increase the normal settlement period up to a maximum of 30 years, or to take a less period than that normally fixed for the Province in districts in which exceptional circumstances justify this course, subject to observance of the following principles which were laid down by the

The Governments of all major Provinces should have power to increase the normal settlement period up to 30 years, and, subject to certain conditions, to prescribe a less

10691.

* The usual period in Burma is now 15 years.

period than the normal for particular districts.

Secretary of State in 1905. "In backward tracts, and under exceptional circumstances, shorter terms may be fixed; and such circumstances and conditions may also justify an abbreviation, in the case of an individual district or portion of a district, of the normal term But it will not be sufficient, for purposes of such justification, merely to show that it is inexpedient to impose at present the full amount of enhancement which a consideration of existing assets would warrant: it will be necessary to go further, and to show also that the present condition of the tract is such, and the development that may be reasonably anticipated so rapid, that at the end of the normal term, if not abbreviated, it will probably be found impossible to secure to Government a reasonably full share of the assets as they may then be found to stand."*

Des. No. 117, of 24th Oct., 1905.

Limitations in regard to enhancement of assessments at fresh settlement.

250. In Bombay, the amount by which assessments may be enhanced at a new settlement is limited to a fixed percentage over the old revenue in regard to (a) tahsils, or groups of villages, (b) individual villages and (c) individual holdings. In other Provinces there are no such specific limitations; but where the increase in the case of an individual land-holder exceeds a certain amount, its application is ordinarily extended over a term of years, and this system applies in Bombay also.

Bombay G.O., No. 3541, of 4th May, 1885.

251. The Government of India have now under consideration the possibility of laying down definite rules limiting the amount of increase in assessment which may be imposed at any settlement, and we think that this would be entirely within their functions. The disposal of this matter ought not, however, to delay the grant to Local Governments of a freer hand in regard to Settlement procedure generally.

44050.

44123-4.

252. We consider that the general principles of assessment, such, for instance, as the proportion of the net profits on the land which the Government shall be entitled to take, and the period of settlements, should be embodied in Provincial legislation instead of being left to executive order, as is now the case outside Bombay.

The general principles of assessment should be embodied in Provincial legislation.

Subject to any general principles which the Government of India may prescribe, Local Governments should have discretion in the levy of water rates.

253. Where settlements of land revenue are based on special irrigational facilities, their confirmation is subject to the rules applicable to ordinary land revenue settlements: thus settlements in Sind are confirmed by the Government of Bombay without reference to the Government of India. In most Provinces, however, rates for the use of canal water are levied independently of the land revenue. In Madras, Bombay, Bengal and Burma the Local Governments are empowered to fix such rates without reference to the Government of India.† Under the Northern India Canals and Drainage Act, which applies to the United Provinces, the Punjab and the Central Provinces, rules regulating such charges require the previous sanction of the Governor-General in Council. In the Central Provinces there are at present no irrigation canals; in the United Provinces the irrigation revenue has now been almost wholly provincialized; while in the Punjab it is shared between the Provincial and the Central Governments. The Revenue Secretary to the Government of India

Act VIII. of 1873, sec. 75 (4).

44129-31.

* Mr. Dutt would require the sanction of the Government of India to a settlement for less than the normal Provincial period.

† In Madras, however, the usual system is to consolidate water charges with the ordinary assessment, and this system applies also in parts of Bombay and Burma.

44208-9.
44552-7.

justifies the present control of his Government over water rates by this circumstance in the latter Province, but the same division of receipts exists in Bombay and Burma. The levy of water rates seems to us to be a matter to be left to the Local Governments, subject to any general principles, which the Government of India may from time to time prescribe.

R. and A.
Pros. Jan.,
1896, Nos.
14-9.

254. Rules in connexion with the creation and remuneration of settlement appointments were promulgated by the Government of India in 1895-6, after reference to the Secretary of State. Their effect is as follows:—

As to pay.

(i.) The remuneration of settlement appointments is fixed by definite rules, which allow, within fixed limits, a special addition to the ordinary salary of the officers holding them. No reference to the Government of India or the Secretary of State is required, save when the emoluments of an officer exceed Rs. 2,000 a month.

As to time.

(ii) The Supreme Government, and the Governments of Madras and Bombay, can sanction all settlement appointments without restriction, subject only to a half-yearly report to the Secretary of State.

(iii) Other Provincial Governments can do the like only in respect of officers whose emoluments do not exceed Rs. 250 a month, or who are employed on settlements of which the cost is chargeable to private parties. Otherwise their power of appointment is limited to six months. The Government of India have to be referred to in respect of longer periods, as also for any extension of a settlement appointment beyond the term originally sanctioned.

C. S. R.
Art. 78 (a).

Ibid.
Art. 78 (b).

Vol. III.,
App. II.,
p. 177.
Vol. V.,
App. IV.,
p. 214.
26539-41.
44050.
44125-8.

255. The Governments of Burma and Eastern Bengal and Assam ask for larger latitude in regard to the sanction of settlement appointments, and the same view has been put before us in the Central Provinces, while the Revenue Secretary to the Government of India states that he also would welcome an extension of the powers of Provincial Governments.

Even allowing for the larger powers in respect to the creation of temporary appointments which these Governments will obtain under our financial proposals, rules of the above character appear to us to be unduly restrictive. With the large interest which the principal Local Governments now have in the land revenue, the economical conduct of settlement operations is of even greater importance to them than to the Government of India, and the power which the latter have obtained from the Secretary of State of sanctioning settlement appointments outside the ordinary rules, might now be delegated to the Governments of all the major Provinces, instead of only to Madras and Bombay. They would remain bound by the Rs. 2,000 a month limit of pay referred to above. The Secretary of State's sanction would be needed to this delegation; and we further suggest that a half-yearly return of settlement appointments, now furnished to him, should be discontinued.

44093-5.
44128.

Rules in connexion with the creation and remuneration of settlement appointments.

In these respects the Governments of all the major Provinces should possess the powers already granted to Madras and Bombay.

COLLECTION OF LAND REVENUE.

256. On the 25th March, 1905, the Government of India, with the approval of the Secretary of State, issued a

The Government of India Resolution of 1905, on the subject of

suspensions and remissions of land revenue in the case of calamities.

general Resolution laying down the conditions upon which suspensions or remissions of the ordinary land revenue demand might be allowed in the case of wide-spread calamity such as general failure of crops, or with reference to local or isolated calamities such as those arising from hail-storms or floods. The object was to simplify the procedure, and to make more liberal provision for the grant of relief of this description in the event of considerable loss of crops. So far, the Resolution was of a distinctly salutary character, and appears to have been generally accepted as such; but complaint has been made in some quarters that the detailed rules which had to be framed for each Province, in order to carry out the general instructions of the Supreme Government, were required to be submitted to the latter authority. It seems to us that this was unnecessary.

Vol. VII,
App. III.,
p. 168.
39251.

Instructions by the Government of India as to the assessment of improvements, etc.

257. The Government of India have also issued instructions as to the assessment of landholders' improvements, the reduction of assessments when an improvement ceases to be of use or a holding has become deteriorated, and the suspension or remission of cesses on the land revenue which are credited to local boards.

R. and A.
Res. of
24th May,
and 21st
Aug., 1906.

Kists.

258. Subject to such general instructions, the Local Governments have a free hand to suspend and remit land revenue for temporary or exceptional causes, and to fix the instalments in which the land revenue demand shall be paid (*kists*), but where the shifting of a *kist* date materially affects the periods at which land revenues come in, the Government of India have to be informed.

In land revenue and in other matters, rules made under a local Act should not require the previous sanction of the Government of India.

259. Rules under the Lower Burma Land and Revenue Act require to be sanctioned by the Governor General in Council, whereas in Upper Burma similar rules are only subject to the Governor-General's control. In the latter sub-province, however, rules relating to process serving establishments require the sanction of the Government of India. The same sanction is necessary in Assam, and in the Central Provinces, to rules framed under local land revenue laws.

Act II.
(Burma)
of 1876,
sec. 60.
Vol. III.,
App. II.,
p. 178.

Reg. III.,
Upper
Burma, of
1889,
sec. 49.
Reg. I.,
(Assam), of
1886,
sec. 157 (3)

Speaking generally, we think that, in this and in other matters, rules made in accordance with an Act of local application should be merely subject to the general control of the Government of India.

Act
XVIII.
(C. P.), of
1881,
sec. 162.

RENT AND REVENUE LEGISLATION.

Undesirable to grant larger powers to the Bengal Government under sec. 112 of the Bengal Tenancy Act.

260. Proposals for legislation affecting the relations between landlords and tenants, or the occupancy of land, have to be carefully examined and reviewed in the Revenue Secretariat of the Government of India, but are rarely initiated there.

Vol. X.,
App. II.,
p. 190.

We agree with the Revenue Secretary in rejecting a proposal of the Bengal Government to transfer to itself the powers vested in the Government of India by section 112 of the Bengal Tenancy Act. That section was amended in 1907, with the object of giving the Government fuller powers to settle rents as between landlord and tenant in cases where these had been improperly enhanced; and to withdraw the control of the Government of India, which was specifically inserted in the amending legislation, so soon after such legislation was effected, would be undesirable.

44050.

ALIENATION OF GOVERNMENT LANDS AND OF RIGHTS APPERTAINING THERETO.

21 & 22, Vict. cap. 106.

22 & 23, Vict. cap. 41.

Des. No. 21, Leg., of 9th July, 1862.

44045.

261. By sections 39-41 of the Government of India Act of 1858, all lands and property in the possession of the East India Company became vested in the Crown, the Secretary of State in Council was empowered to sell and dispose of property so held, and expenditure from the revenues of India, both there and elsewhere, was declared to be subject to his control.

Subsequently, by section 1 of the Government of India Act of 1859, the Governor General in Council, and the Local Governments, were, subject to such provisions or restrictions as the Secretary of State in Council might from time to time prescribe, "empowered to sell and dispose of all real and personal estate whatsoever in India for the time being vested in Her Majesty."

262. In 1862 the Secretary of State directed the Government of India not to "initiate any grants involving loss of revenue, or hold out expectations of such grants being made, without obtaining the previous sanction of Her Majesty's Government."

The practice of thus specially referring grants of land to the Secretary of State has, however, long ceased, and save in cases of exceptional importance, these are now communicated to him only through the medium of the printed proceedings of the Government of India. But the principle formulated by the Secretary of State (in the same despatch) that concessions which involve surrender of the Government land revenue, or other interest in land, should be subject to restriction in like manner with the grant of pensions or other direct pecuniary outlay, has always been maintained. That there should be restrictions of this character is only legitimate, having regard to the intimate connexion of the State, in India, with the land, and the fact that a surrender of State rights may often be equivalent to a large pecuniary grant, while the effect of such concessions is obscured by the fact that they do not pass regularly through the public accounts, and are much more difficult to withdraw than money allowances.

263. The existing restrictions are, however, very complicated. Separate, and not altogether consistent, rules have been laid down, from time to time, upon such matters as concessions, grants and leases by the Indian Governments for industrial enterprises; the sale or grant of land for non-agricultural purposes; concessions having for their object colonization or the reclamation of waste lands; the alienation or redemption of the Government land revenue; partial or entire remission of the land revenue demand, and the assignment of land revenue to private individuals or local bodies.

Further, the policy of the Secretary of State and the Government of India in regard to measures which would have the effect of sacrificing the future interests of Government in land has not always been consistent. Thus, in 1862, the Secretary of State advocated the extension to other Provinces of the permanent settlement prevailing in Bengal, and though this measure was never actually adopted, the idea was not formally relinquished till 1883. In 1858-61, again, the Government of India and the Secretary of State were in favour of a policy permitting the redemption in perpetuity of the existing

Parliamentary legislation in respect to Crown lands in India.

Necessity for control over the alienation of Government interests in land by the Indian Governments.

But the existing restrictions are unduly complicated, and the policy of the Secretary of State and the Government of India has not always been consistent.

"Proprietary" and "revenue" rights of Government in vacant Crown land.

Local Governments have usually a free hand in the grant of land for cultivation: an undesirable exception in the case of Burma.

Grant of waste lands on special terms, with the specific sanction of the Government of India, or under the Provincial waste-land rules. Local Governments should ordinarily be able to amend these rules.

land revenue demand on occupied lands, and the grant of waste lands free of all future land-revenue charges; but the scope of these orders as regards redemption was restricted, in 1862, to the case of lands required for dwelling houses, factories, gardens, plantations, and other similar purposes. In 1872 sales of waste land, revenue-free in perpetuity, were forbidden without the previous sanction of the Government of India, except in the case of small plots not exceeding 10 acres in extent; and in 1897 the limited discretion hitherto allowed to Local Governments in these respects was, subject to certain minor exceptions, withdrawn altogether.*

264. For a clear understanding of the present position it is necessary to discriminate between two separate interests which the Government has in vacant Crown lands. The first, which may be styled the "proprietary right," relates to the value which such land would have if held by a private individual, subject to the payment of Government land revenue. The second, which may be termed the "revenue right," is measured by the land-revenue which would accrue were the land in private occupancy for agricultural purposes.

265. *Proprietary rights.*—As regards the grant by Government of its proprietary rights in lands at its disposal, Local Governments usually have a free hand in the grant of Crown land for purposes of cultivation subject to the ordinary land revenue assessment, and in *ajitwari* Provinces such grants are normal features of the administration. There is, however, an exception, which we consider undesirable, in Burma, where, under the present land revenue laws, special sanction of the Government of India is required to any alteration in the rules governing such grants.

266. Government waste lands may likewise be granted, upon special terms, in order to develop cultivation, to colonize or settle particular tracts, or to promote the introduction by capitalists of important agricultural products. Leases or grants of this description which involve questions of colonization, or raise important principles of policy, have to be submitted to the Government of India for approval. Other cases are dealt with under Provincial waste-land rules, which are often outside the ordinary revenue law and derive their force from special enactments, e.g., the Government Tenants (Punjab) Act III. of 1893 and the Government Occupants (Sind) Act III. of 1899. Such rules may be issued independently by the Madras and Bombay Governments, but in other Provinces they have to be sanctioned by the Government of India. Thus the Punjab waste-land rules empowered the Financial Commissioner to grant leases of land irrigable from a canal up to 50 acres in each case, and the Commissioner to lease up to the same limit in the case of land not irrigable from a canal. We understand that the Local Government recently desired to increase the limits to 150 and 75 acres respectively; and as this involved a change in the rules, the modification had to be referred to the Government of India for sanction.

S. of S. Des. No. 14, of 9th July, 1862.

R. and A. Pros., Aug. 1872, Nos. 97-102.

R. and A. Pros., Oct. 1897, Nos. 1-6.

Act, II. (Lower Burma) of 1876, sec. 60. Reg. III., Upper Burma, of 1889, sec. 26 (1).

44045.

R. and A. Pros. April 1897, Nos. 33-4.

* These orders were passed after consulting the Provincial Governments.

S. of S. Des. No. 14, of 9th July, 1862.

S. of S. Des. of 31st Dec., 1858.

S. of S. Des. No. 24, of 22nd Mar., 1883.

G. of I. Res. No. 3269, of 17th Oct. 1861.

We think that the Provincial Governments might have a free hand in this respect, provided the period for which such concessions are given does not exceed 30 years.

Fin. Dept.
Res. No.
933 Ex.,
of 20th
Feb., 1894.

267. The lease or grant of land for industrial purposes is governed by rules laid down by the Secretary of State under the Government of India Act of 1859 referred to in paragraph 261. Under these rules, Local Governments may not make any concession to a joint stock company without the sanction of the Government of India: otherwise, they may grant leases of land (not resumable at six months' notice) up to five years, provided (*inter alia*) the concession of property or rights involved does not exceed one lakh of rupees in value. The corresponding powers of the Government of India are ten years and 12 lakhs. These rules do not apply to mining concessions, which will be noticed separately.

The Secretary of State's rules in respect to the lease or grant of land for industrial purposes.

44045.

268. The sale or grant of land—i.e. of the proprietary rights of Government therein—for non-agricultural purposes is further regulated by instructions laid down by the Government of India in a Resolution of the 6th February, 1872. Under these a Local Government may sell land for its full market value up to Rs. 10,000 in each case, and for between half and full value up to Rs. 1,000, if such sale is for a public purpose: otherwise the Government of India have to be referred to.

A Local Government may also grant its proprietary right in land required for the construction, at the cost of local or municipal funds, of a Government school, dispensary, hospital, or other public work up to a total value of Rs. 3,000; while it may make a similar grant for any other public purpose, or to a private person for services to be performed to the State, up to Rs. 500, and, if the service is to be performed to the community up to Rs. 100. In other cases the sanction of the Government of India has to be obtained, and an annual return is required showing the cases in which the Local Governments have exercised the powers conferred upon them.

Restrictions by the Government of India on the sale or grant of land by Local Governments for non-agricultural purposes.

R. and A.
Pros.,
Oct., 1897,
Nos. 1-6.

269. *Revenue rights.*—Local Governments may allow the redemption or alienation of the land revenue upon small plots such as building sites, vacant spaces, and gardens or grounds attached to buildings, where the trouble and expense of collecting the assessment would be disproportionate to the amount involved. Such plots are generally known as *nazul* areas. Similarly it is permissible, in Bengal, to sell petty properties which come into the hands of Government in permanently settled areas: but subject to exceptions of this nature, the previous sanction of the Government of India is required for the sale or disposal of land, revenue-free in perpetuity.

Subject to certain exceptions, the sanction of the Government of India is required for the disposal of land revenue-free.

Ibid.,
June, 1903,
Nos. 9-10.

270. There remains the case of the surrender or suspension of the revenue demand in connexion with land required for public purposes or as a matter of policy or favour.* Lands which are given for specific public purposes, e.g., for roads, or as sites of hospitals or schools, are exempt from assessment to land revenue subject to the conditions—

Restrictions on the grant of land free of assessment for public purposes.

44045.

(i.) That when the value of the land revenue proposed to be remitted, capitalized at 4 per cent., exceeds the limits

* The present remarks do not, of course, apply to temporary suspensions or remissions of land revenue in bad seasons, or owing to the other special causes referred to in paragraphs 256-8.

mentioned in paragraph 268 regarding alienations of land, the previous sanction of the Government of India shall be obtained; and

(ii.) That the exemption shall continue only for such time as the purpose for which the land was granted is fulfilled.

Such exemption is not, however, granted in the case of lands given for markets, cart stands and similar objects, from which an income is raised.

Restrictions on similar grant of land for private purposes.

271. The grant of land, revenue-free, to private persons for a private purpose is now strictly limited and discouraged. Grants of this sort made by previous native rulers, or in the early days of British administration, are of course respected; but otherwise, the grant to a private person of land revenue-free, or the assignment to him of the land revenue derived from land occupied by others, is confined, save under the special sanction of the Government of India, to the following cases:—

(i.) Special concessions under the waste-land rules which may allow remission of the land revenue while the land is being cleared, and for a time afterwards.

(ii.) Grants, which are being largely replaced by money payments, for services by village officials.

(iii.) Grants for special services rendered to the police or the criminal administration, subject to a total capitalized value of Rs. 500, or an assignment of land revenue not exceeding Rs. 15 a year, for one life or for a term of 25 years, whichever period may be the longer.

(iv.) The creation, in the Punjab and the Frontier Province, of *muqjis*, or revenue-free holdings, at the re-settlement of a district, to a value not exceeding Rs. 100 per annum in each case, for the term of settlement or the life of the grantee. This concession regularized what had long been the practice of the Punjab Government.*

44045.
R. and A.
Pros. of
Nov. 1892,
Nos. 24-5.

Certain general principles now suggested in respect of:—

272. We have received suggestions from various Local Governments and witnesses, principally in Madras, Burma, the Punjab and the Frontier Province, as to the desirability of giving larger powers to Provincial Governments in the matter of concessions of Government interests in land. The Revenue Secretary to the Government of India† informs us that the pecuniary limits now imposed on the Local Governments, and referred to in paragraphs 268 and 270, will probably be somewhat raised. It seems to us, however, that this method is an unsatisfactory makeshift, and we prefer to suggest the following general principles for the carrying out of the policy upon which we conceive the present restrictions to be based. It should be understood that where we limit the powers of the Local Governments, it will still be open to them to apply to the Government of India for sanction to special concessions in particular cases.

As regards the assignment of land. 8713-5, Vol. II., App. p. 328, 10660-4, 12136-9, 13043-5, 13986-9, 14155, Vol. III., App. II. p. 178, 33106, 38131-2, 38595-7, 38606-7, 38621-3, 39251, 40676, 41332-3.

As regards the alienation of land revenue. 8716, Vol. II., App. p. 328, 25629-31, 38013-5, 38857, 39163-6, 39251, Vol. IX., App. III, p. 233.

(a) Alienation of the "proprietary" rights of Government.

273. With regard to the alienation of the proprietary rights of Government—

(i.) In view of the usual tendency of land to increase in value, especially in large towns, there should be no permanent alienation of such rights by Local Governments, save in the case of land granted for cultivation under the ordinary land-revenue or waste-land rules of the Province.

* Grants of land, or of land revenue, are also made within certain limits by the Government of India, to native officers of the Indian Army, on the recommendation of the Commander-in-Chief, upon the score of exceptional and distinguished service.

† 44047.

R. and A.
Pros., Nov.
1893, Nos.
35-6.

(ii.) Local Governments should have full power to grant leases of their proprietary rights in land on a true commercial rent, with or without an initial premium, provided the rent charged, over and above the land-revenue assessment*, is liable to revision at stated intervals not exceeding 30 years.

(iii.) They should be allowed to give leases upon favourable terms, or with no charge for proprietary rights, provided the land is to be used for some recognized public purpose, and that it is resumable

(a) If not fully applied to such purpose.

(b) If subsequently required for Government purposes, on repayment of any sum which the Government may have received in respect of the unexpired period of the lease, plus the cost of standing buildings, or improvements made by the grantee.

(iv.) They should also be able to lease land on favourable terms, in consideration of services rendered, or to be rendered, by individuals to the State or the community, other than those contemplated in clause (iii.), provided that,

(a) The terms of such lease shall not exceed the life of the recipient or 30 years, whichever period is greater ;

(b) The full pecuniary value of such concession as deduced by comparing the terms charged with a true commercial rental, shall not exceed Rs. 1,000 for the total period (or estimated actuarial period) of the lease.

Such land should, of course, be resumable at any time if the services in respect of which it is granted are not actually performed.

Para. 267. (v.) Understanding that the restrictions laid down by the Secretary of State's rules of 1894 as regards industrial concessions do not apply to the leases of land for such purposes as shops, factories, &c., which should be governed by our clause (ii.), we do not think it incumbent upon us to criticize the working of these rules.

274. In respect to the alienation of revenue rights—

(i.) No permanent alienation should be allowed, save as at present permitted in the case of *nazul* areas and petty properties in Bengal, &c.

(ii.) Temporary reduction or suspension of land revenue for the encouragement of agricultural development should be governed by the Provincial waste-land rules.

(iii.) A Local Government should have full power to exempt from assessment all land used for recognized public purposes, so long as it continues to be so used.

(iv.) Temporary exemption from land revenue, or assignment of land revenue rights, may be made in the circumstances, and within the pecuniary limits, specified in clause (iv.) of the preceding paragraph.

275. We consider that, as in the case of the land revenue assessment, the general principles governing the alienation of Government land or Government interests therein should be made the subject of legislation.

276. In Burma, as an exception to the general rule which debars the Indian Governments from granting any special assistance to religious bodies as such, the Local Government and the Financial Commissioner have been

* By the land revenue assessment we mean an assessment based upon the agricultural value of the soil.

(b) Alienation of the "revenue" rights of Government.

Principles governing land alienation should be prescribed by law.

Grants of land for religious purposes in Burma.

allowed to grant land of any description for religious purposes up to the value of Rs. 200, and Deputy Commissioners up to Rs. 100. This exception was made in consideration of the practice of the former Burmese Government and the strong native sentiment on the subject, and of the fact that Buddhist religious institutions are also partly educational in character, primary instruction being to a large extent in their hands. The Local Government has asked for powers up to Rs. 500, to be delegated, as its present power now is, to the Financial Commissioner, and we think that this proposal may be allowed.

R. and A. Pros. of Mar. 1886, Nos. 17-24. Vol. III, App. II, p. 178. 44048.

MINING CONCESSIONS.

Present restrictions on Local Governments in regard to the grant of mining leases.

277. Mining is a subject now dealt with by the Commerce and Industry Department, but the present restrictions on the powers of the Provincial Governments in regard to the grant of mining concessions may be conveniently considered here. These restrictions are laid down in a Resolution of the Government of India published in 1899, and are, in the main, as follows :

Res. No. 18-17-2 of 20th May, 1899.

Local Governments are not empowered to sanction leases to mine for precious stones: the term of any mining lease is limited to 30 years, and no covenant for renewal may be inserted in the lease without the sanction of the Government of India; the total area for which a Local Government can sanction such a lease to any one person is limited to 10 square miles; and it has no power to reduce rents or royalties.*

These restrictions, save that regarding the limitation of the powers of Local Governments in the grant of leases for precious stones, are due to the express orders of the Secretary of State, who declined to agree to a proposal of the Government of India in favour of further delegation to Local Governments.

The revision of the mining rules is now under consideration, and the Government of India lately called for a report on the subject from the Director of the Geological Survey, who proposed, as a preliminary step, the appointment of an informal committee whose conclusions will be circulated to Local Governments, commercial associations and other public bodies.

Justification of these by the Director of the Geological Survey.

278. We have had complaints in various Provinces, but principally in Burma, as to the undue restrictions imposed on Local Governments by the existing rules, as to their complexity, and in regard to the delay involved in dealing with applications thereunder; and larger powers are asked for. On these points, however, we think that the evidence of the Director of the Geological Survey affords a conclusive answer. The sanctioning powers of the Provincial Governments are larger than those of the Governments of any of the self-governing Colonies, while the existing rules make for simplicity, and are recognized by the mining community as being a material improvement on those previously in force. Such delays as have occurred in dealing with applications for concessions have been mainly due to the Local Governments and their officers; and the continued submission to the Government of India of periodical statements showing the applications for prospecting and mining concessions, and their disposal, is desirable. The adequate development of the mineral

43748.

43420.

10602-5, 13818-21, 13864-7, 13977-9, 14116, 13716-8, 43753. Vol. III, App. II, p. 178. 43420, 43436-7, 43442-9, 43459-69, 43477-80, 43488-95. Vol. VII, App. III, p. 174. Vol. VIII, App. II, p. 253. 39251, 39335-7.

25200, 25234, 26781-4, 27065-71, 27190. 43420.

* The Government of India can grant leases up to 20 square miles, 43470.

resources of India is of Imperial importance. Local Governments have no professional staff competent to advise them in mining matters, and there is always a risk that valuable concessions may be made to speculators or middlemen, or to persons who will work their 'claims' inadequately or wastefully.

43420. 279. Sir Thomas Holland has, however, suggested simplification of the existing rules and procedure in such matters as the grant of certificates of qualification in respect to applicants for prospecting licences, the renewal of leases, etc., and these will, no doubt, be duly considered by the Government of India. Apart from such minor improvements, we think that the existing restrictions are desirable in present circumstances. In years to come, if Local Governments are able to obtain the services of competent scientific advisers, and some control over mining concessions is given to the Provincial Legislative Councils, the powers of the Provincial Governments might, no doubt, be somewhat enhanced; but that is not a matter of immediate practical policy.

Existing restrictions are desirable in present circumstances.

43420. 280. On the other hand, in present circumstances, the rules seem to require stiffening in such matters as the power of the Local Governments to grant concessions at low rents or royalties. Sir T. Holland's views on this subject are endorsed by the Secretary to the Government of India in the Commerce Department, who had had recent experience on mining questions, from the Provincial point of view, in the Central Provinces.

In some matters present rules require stiffening.

- 10379, 10598-601, 13706-15, 13818-21. 281. We had some complaints in Burma as to the interference of the Director of the Geological Survey in mining cases which the Local Government has to refer to the Government of India, but these we consider unfounded. In such matters the Government of India must always be largely guided by the views of their responsible scientific adviser, and there is nothing to prevent the Local Governments from consulting the Director on their own account.

The Director of the Geological Survey should be freely consulted by the Local Governments.

- 43772-4, 43421-7. The Secretary to the Government of India in the Commerce Department, and the Director himself, are both anxious that such consultation should be freely resorted to.

AGRICULTURAL INDEBTEDNESS.

- Vol. X., App. II, p. 191. 282. The problem of agricultural indebtedness, which has been the subject of prolonged consultations with Local Governments, is still under consideration in some Provinces, and has led to important legislation in others. Closely associated with it is the question of providing capital to the agricultural classes on easy terms, and the Indian Governments have recently been occupied in concerting measures for an expansion of the system of State loans and the institution of co-operative credit societies.

The control exercised by the Government of India in regard to State loans to agriculturists and land-holders has already been referred to in paragraph 113.

Ibid.

283. In regard to co-operative credit societies, which are still in an experimental stage, the Government of India determine the limits within which State funds may be advanced for their assistance; and they convene an annual conference of the supervising Provincial officers, to secure an interchange of views and experiences, and the discussion of the best means of promoting and managing these societies.

In present circumstances, the control of the Government of India in regard to co-operative credit societies should continue.

The Government of Bombay has asked for freer powers in this respect, but we think that the time has not yet come for relaxation of the control of the Central Government. Vol. VIII., App. II., p. 253. 44053.

FAMINE.

284. Measures which increase the security of cultivation against drought, or aid in the distribution of the food supply, such as irrigation and railway schemes, are examined in the Revenue and Agriculture Department with reference to their value as protectives against famine, and a large number of such protective irrigation projects have resulted from the enquiries of the Irrigation Commission of 1901. Vol. X., App. II, p. 191.

Spheres of the Central and Local Governments in regard to famine work.

285. The relative spheres of the Central and Local Governments in regard to work actually bearing upon Famine have been defined as follows by the Revenue Secretary to the Government of India:—

"For the actual administration of famine relief, and the inception of relief operations, the responsibility and authority rest with Local Governments; but the principles and the system of relief are prescribed by the Government of India, whose approval is also required to the Provincial Famine codes. . . . In regard to expenditure and establishments, the rules of those codes allow a considerable relaxation of the ordinary financial restrictions, and in consequence of the scheme recently sanctioned for the apportionment of famine expenditure between Imperial and Provincial revenues, the Provincial Governments have, to some extent, been relieved of the necessity of making special applications to the Government of India for funds on the occurrence of distress. *Ibid.* Para. 62.

"The Government of India and the Secretary of State have to be kept fully informed of agricultural prospects, of impending scarcity, of the action which the Local Government proposes to take to meet it, and of the progress of relief measures and the condition of the people. But while the supply of full information is insisted upon, no interference is exercised so long as the Government of India are satisfied that the emergency is being properly met, and that the relief measures are neither inadequate nor extravagant."

Minor alterations in the Provincial Famine Codes should be left to the Local Governments.

286. The Famine codes of the various Provinces were first compiled about 25 years ago, on the basis of a general model prepared, after discussion with the Local Governments, by the Government of India in 1883. This embodied the experience gained in the Southern India famine of 1876-8, which was reported on by a special Commission. Since then the codes have been revised more than once in the light of subsequent experience, and the recommendations of the Famine Commissions of 1898 and 1901. The present codes have all been framed on a model prepared by the last-mentioned Commission, and are generally uniform in their main features.

It is, of course, desirable that the Government of India should lay down general principles, and scrutinize the Provincial codes, having regard to the financial interest which they have in the efficient and economical grant of famine relief, as well as to general political considerations; but alterations in the codes which are not of primary importance might be left to the Local Governments. Vol. VII., App. II., p. 162. 44119-20.

19243.
26537-8.
Vol.VII.,
App. II.,
p 162.
39484-5.
44422-4.

287. Finally, it seems desirable to notice that complaints have been made in various Provinces that, in matters connected with land revenue, the policy of the Government of India has been too much dominated in the past by what has been termed the 'Punjab school' of thought. We think it very desirable that, in recruiting for Government of India Secretariats, care should be taken to avoid any predominance on the part of one Province. The tenure of the Government of India Secretariat offices is limited, and an officer having personal knowledge of one Province only, is naturally prone, especially at the outset, to judge cases coming up from other Provinces by the ideas and circumstances obtaining in his own. It seems to us, therefore, of great importance that the Imperial Secretariats should be recruited so as to obtain personal knowledge of as many Provinces as possible. Special Departments no doubt require special qualifications, but it should be possible to obtain these without material infringement of the principle above suggested.

In recruiting for Government of India Secretariats, care should be taken to avoid predominance on the part of any one Province.

CHAPTER VI.

REVENUE AND AGRICULTURE (*contd.*).—FORESTS, AGRICULTURE AND CIVIL VETERINARY WORK.

FORESTS.

25209,
32530,
41348,
42734.

288. The constitution of a regularly organized Forest Department for India, and the appointment of an Imperial Inspector-General of Forests date from 1864. The initial Forest staff was scanty and largely untrained; but the superior officers of the Department are now all men who have received scientific forest training in Europe or in India; and though some witnesses consider the general staff to be still insufficient, it has been largely increased of late years. The Dehra Dun Forest college, which supplies the requisite training for the higher officers recruited in India, was established in 1878. It is under the direct control of the Supreme Government, exercised through the Inspector-General of Forests.

Progress in forest organization since 1864.

44055.

289. Forest administration is under the control of the Local Governments; but, except in Madras and Bombay, their Conservators, and the Chief Conservators who exist in Burma and the Central Provinces, are appointed by the Government of India. The Inspector-General of Forests makes extensive inspections, and advises the Provincial Governments and the Government of India with reference thereto. He can also correspond direct with Local Governments and Conservators on technical matters.

Certain differences between Madras and Bombay, and other major Provinces, in respect to control by the Government of India over forest administration.

42734.

In Madras and Bombay, the appointment of Conservators of Forests is in the hands of the Provincial Governments, and the functions of the Inspector-General are there purely advisory.

290. In 1865 the first general Forest Act was passed. It applied to all Provinces outside Madras and Bombay, the Governments of which were authorized to extend it to their territories by notification, but did not do so. The present Indian Forest Act (VII of 1878) applies to Bombay, but not to Madras, Burma or Assam, which have separate legislation. Some minor administrations (Baluchistan, for instance) also have their own forest law.

Forest legislation.

Reg. VII.,
(Assam),
of 1891.
Act V.,
Madras, of
1882;
Act IV.,
Burma, of
1902;

Its general character.

291. The Indian Forest Act of 1878 provides for the constitution of forest and waste land, over which the Government possesses proprietary rights, into two main classes of forests, "reserved" and "protected"; and also for the exercise of control, when necessary in the public interest, or when the owners desire it, over forests and lands which are private property. Government control over reserved forests is much greater than in the case of protected forests, and the main difference between the two may be summed up in the phrase that in the former everything is an offence which is not permitted, while in the latter nothing is an offence that is not prohibited. The Act also contemplated the establishment of "village forests," definitely owned or enjoyed by village communities, which, after settlement as reserved forests, were to be restored to the villagers subject to conditions of management and user laid down by Local Governments. These provisions have, however, remained inoperative.

The principal difference between the India Act and the local laws above mentioned lies in the treatment of unoccupied Crown lands not included in "reserved" forests. The local laws do not class such areas as "protected" forests, but merely subject them to such protective regulations as the Local Government may in each case prescribe.

All accessible Government forests are now under statutory protection of some sort; but in outlying regions (chiefly in Burma and Assam) there are still considerable tracts to which regular forest administration has not yet been extended, and these are known as "unclassed" areas.

Local Governments should have very full liberty in regard to forests.

292. In November, 1907, the total area of lands under the Forest Department was 233,600 square miles, or about 24 per cent. of the whole area of British India. 92,500 square miles were classed as "reserved" forests, 10,000 as "protected," and 131,100 square miles (of which 103,000 were in Burma and 23,000 in Eastern Bengal and Assam) were "unclassed."

The vast extent of the land under forest control, the fact that forest management, however well justified, involves immediate restrictions on the previous rights and practices of the local population, and that forest lands include jungles and grazing grounds intermingled with cultivated areas, all bring the Forest Department into intimate connexion with the life of the people. Having regard to these circumstances, and to the very different conditions in respect of land tenures, and local customs and prejudices, in the various Provinces, it seems to us essential that the Local Governments should have very full liberty in regard to forests. Forest work is, in fact, a branch, though no doubt a specialized one, of the general land-revenue administration; and in regard to the latter, the futility of imposing any rigid or uniform system has always been admitted.

This fact was recognized in 1863-4, but the control of the Government of India in most Provinces has since become closer.

293. This was recognized by the Secretary of State when the Forest Department was first organized, for he took exception to forest work being placed under the Public Works Department of the Government of India, and held that it should be in the same hands as the ordinary land-revenue administration. Further, under his instructions, the Resolution of the Government of

Des. No. 5,
of
25th Feb.,
1863.

Res. No. 4, P.W., of 22nd March, 1864. India appointing an Inspector-General of Forests laid down that forest administration in Madras and Bombay, and in the three then existing Lieutenant-Governorships (Bengal; the North-Western, now the United, Provinces; and the Punjab) should be entirely under the orders of the Provincial Governments, the Inspector-General being merely an inspecting and advisory officer. It was only in the lesser Provinces that the Inspector-General was given any power of direct interference in forest management. The control of the Government of India became closer subsequently, but it is important to note the original intention.

Forest Code, Art. 18. 294. The Forest staff throughout the Provinces is controlled by the Local Governments, and consists of 'Imperial,' 'Provincial' and 'Subordinate' branches. The 'Imperial' branch, recruited in England, furnishes the bulk of the superior controlling staff, and consists of Conservators,* and Deputy and Assistant Conservators of Forests. Conservators are on uniform grades of pay throughout India: Deputy and Assistant Conservators were so formerly, but are now paid by a time-scale *i.e.*, their pay is graduated according to their length of service.

Ibid. Art. 23. 295. The 'Provincial' service consists of natives of India, who discharge some of the duties originally performed by the 'Imperial' staff; and these are classified, in various grades, as Extra-Deputy and Extra-Assistant Conservators. Eventually, they are to take over one-fifth of the major forest charges formerly held by 'Imperial' officers, and the whole of the minor charges. Their grade pay has hitherto been uniform throughout the Provinces, tempered by local allowances where necessary; but we understand that it is now under consideration to apply a time-scale to them also.

Ibid. Art. 30. The officers of the 'Provincial' service are recruited by Local Governments from 'Subordinate' service 'rangers' of long service and tried capacity, irrespective of educational qualifications, and from rangers who have passed through the Dehra Dun Forest college and served for a prescribed period. Candidates may also be appointed direct by the Local Governments on condition that they undergo a period of training at Dehra Dun.†

Since the 'Provincial' service is intended to occupy posts of the same nature as those filled by 'Imperial' officers, and a central Imperial college is maintained for its training, we think that the Government of India have legitimately laid down appropriate general conditions in respect to the qualifications required for this service.

Ibid. Art. 25. 296. The 'Subordinate' service comprises rangers, deputy rangers, foresters, and forest guards. Their pay varies in the different Provinces, and their recruitment is practically left in the hands of the Local Governments.

Ibid. Arts. 3 & 6. 297. The forest areas of each large Province are divided into circles, divisions, sub-divisions or ranges, and beats. The circle, of which there may be one or more in a Province, is in charge of a Conservator. In Burma and the Central Provinces it has also been found desirable to

* With a Chief Conservator in Burma and in the Central Provinces.

† In Burma, part of this training may be carried out at the local forest school in Rangoon.

appoint a Chief Conservator, who assists the Local Government, as technical adviser, in the conduct of forest administration and the disposal of forest business. A circle comprises a number of divisions, each of which is in charge of a member of the controlling staff. As a rule, most of the more important divisions are under officers of the 'Imperial' service, while the minor charges are officered from the 'Provincial' service. Each division is subdivided into ranges, which are normally under junior 'Provincial' officers, rangers, or deputy-rangers. The range officer is assisted by foresters, and for protective purposes the range is divided into a number of beats in charge of forest guards.

Forest work now under the Revenue and Agriculture Department.

298. Work appertaining to forests was originally dealt with by the Government of India in their Public Works Department, but, as already stated, the Secretary of State was not in favour of this arrangement, and "forests" has now long been one of the branches of the Revenue and Agriculture Department.

Methods by which the Government of India control Provincial Governments in forest matters:—
(a) Under general financial rules.

299. The control of the Government of India over the Provincial Governments in forest matters is exercised in the following ways:—

(i.) *Under the general financial rules.* Hitherto, for example, these have required sanction of the Government of India for all matters of reorganization or alteration of establishment involving a cost of more than Rs. 25,000 per annum; for the creation, abolition, or ~~abolition~~ of remuneration of an individual post in excess of Rs. 250 a month; and for the creation, abolition, or alteration of emoluments of any class or grade of officers. The abolition or diminution of such restrictions, which we have suggested in Chapter III, will give materially greater freedom to the Local Governments.

Paras. 120 et seq.

(b) By general Resolutions on forest policy.

300. (ii.) *By general Resolutions on forest policy.* In 1894, for instance, in view of the discontent which had been aroused by actions taken in connexion with forest reservation, the Government of India issued a Resolution containing a definite statement of their forest policy, of a similar character to the pronouncement made, eight years later, by Lord Curzon's Government on the subject of land revenue assessments.

Res. No. 22 F., of 19th Oct., 1894.

This Resolution classifies forest areas as:—

(a.) Forests the preservation of which is essential on climatic or physical grounds.

(b.) Forests which afford a supply of valuable timber for commercial purposes.

(c.) Minor forests.

(d.) Pasture lands.

Forests under class (a) should (it was said) be strictly protected. Those under class (b) should be managed mainly on commercial lines, but every reasonable facility should be given to the people of the neighbourhood for the satisfaction of their agricultural and domestic requirements either free or at low rates. Those under class (c) should be managed mainly in the interests of the population of the tract which supplies its forest requirements from this source, with as little direct official interference as possible; while the same principles applied to class (d), but with even greater force, and such lands should, where possible, be managed through village communities.

In laying down this policy, it seems to us that the Government of India exercised precisely those general powers of supervision and control which are the proper function of a Central administration in regard to matters which are administered by subordinate authorities; but we think that such a pronouncement might well have formed a convenient starting point for decentralization in matters of detail.

301. (iii) *Through the medium of the Inspector-General of Forests.* The functions of this officer have been described to us, as follows, by the Revenue Secretary to the Government of India :—

Vol. X.,
App. II,
p. 190.

“He is the chief adviser of the Government of India and of Local Governments in the management of State forest property. He corresponds direct with local forest officers on purely professional matters on which he may require information or desire to make suggestions, copies of any important letters being communicated to the Government of India and the Local Government concerned. During a large portion of the year he tours through the forests, and records inspection notes which are submitted to the same authorities. When a plan is drawn up for the working of any forest it is prepared in consultation with him and submitted to the Local Government with his criticisms. He is also furnished with annual returns from all Provinces, excepting Madras and Bombay, showing how far the prescriptions of the working-plans are being adhered to. He does not, however, inspect and report on the forests of the Madras and Bombay Presidencies, or criticize their working plans, unless specially invited by the Local Governments to do so.”

We think that the inspection reports of the Inspector-General are of benefit both to the Government of India and Local Governments. The Government of India are responsible for the general forest policy of the country, and are clearly entitled to know how this policy is being carried out. At the same time, it is to the advantage of Local Governments that the wide experience of the Inspector-General should be brought to bear on their local problems. We consider, therefore, that the existing arrangement, whereby the Inspector-General of Forests is debarred from making visits of inspection to the Presidencies of Madras and Bombay without specific invitation from those Governments, should be altered, and that he should have full right of access to all Provinces under the conditions proposed, for Imperial Inspectors-General as a class, in Chapter VIII.

302. As regards working plans*, the present position, outside Madras and Bombay, is as follows :—

When a working plan is to be prepared, the Conservator concerned submits a preliminary report to the Inspector-General, who communicates his remarks thereon; and the Conservator is expected to consult the Inspector-General on all important technical points connected with the elaboration of the plan. The Inspector-General may issue direct instructions to the Conservator regarding such technical points: otherwise he addresses the Local Government with a view to the issue of such orders as may appear advisable.

16992.

* A working plan is a report describing a forest, and containing a detailed programme of its management for a period which varies, according to circumstances, from 10 to 30 years.

(c) Through the Inspector-General of Forests.

General functions of this officer.

He should no longer be debarred from visiting Madras and Bombay without specific invitation.

Working plans.

When a working plan has been drawn up, the Conservator submits it to the Inspector-General, who forwards it, with his opinion and remarks, to the Local Government for orders.

To provide that the prescriptions of a working plan are adhered to, Conservators submit abstracts of their ‘control books’ to the Inspector-General who, if he notices any deviations from the orders sanctioning the working plan, draws the attention of the Conservator to this fact for explanation, or in order that the Local Government’s orders may be obtained.

The Inspector-General is assisted in dealing with working plans by one of the professors in the Forest college at Dehra Dun.

In Madras and Bombay, the Inspector-General of Forests receives copies of working plans for information, but is not consulted thereon unless the Local Government specially desires to obtain his advice.

The Inspector-General should be consulted by Local Governments in the case of plans relating to specially large forests, but otherwise only at their discretion.

303. The Chief Conservator of Forests in Burma considered that that Province might now deal finally with its own working plans, and the Conservator in Bengal complained of the subordination of Conservators to the Inspector-General which the present system involved, and held that the functions of the latter officer should be advisory only. A Conservator of Forests in the Central Provinces, on the other hand, was in favour of maintaining the existing arrangements, while the Inspector-General desired that the system in other Provinces should be applied to Madras and Bombay also.

Having regard to the large number of working plans which are not of first-class importance, and to the present high training and large experience of the superior forest officers in the Provinces, we do not think it necessary that the Inspector-General should be called in as an adviser over every working plan. It is desirable that he should be consulted in the case of plans relating to specially large forests,* but otherwise these should only be referred to him when the Local Government thinks his advice would be advantageous.

All working plans should, however, continue to be communicated to him for information, and this will give him the opportunity of offering remarks to the Local Governments, when he thinks this desirable, in cases where he has not been specifically consulted.

We think that the submission of control-forms to the Inspector-General is superfluous.

He should cease to circulate copies of his monthly proceedings to Local Governments and Conservators.

304. We understand that the Inspector-General circulates to Local Governments and their Conservators copies of all his monthly proceedings, and that this practice is not followed by any other inspecting or advisory officer under the Revenue and Agriculture Department. We think it should also cease to apply in the case of the Inspector-General of Forests.

He should cease to be a *de facto* Secretary to the Government of India.

305. But in addition to his functions as Inspector-General, this officer is also *de facto* a Deputy Secretary of the Government of India in the Revenue and Agriculture Department. He notes there on all forest cases coming up to the Government of India, and his office is included in the Secretariat and manned by Secretariat clerks.

* Sir S. Edgerley dissents from this clause. In his opinion, ‘largeness’ is not the proper measure of need for outside advice. He would leave the reference to the discretion of the Local Government in all cases.

We think this arrangement undesirable—in the place, because an expert with the special knowledge an Inspector-General, can be more usefully employed technical work than on the ordinary routine of administration, and, in the second, because it is only in very exceptional cases that the highest technical and administrative qualifications are found united in the same person. We hold, therefore, that, in respect of matters of Provincial administration, the Inspector-General of Forests should be merely an adviser to the Government of India and to Local Governments, and that all central administrative functions should be undertaken by the ordinary Secretariat of the Revenue and Agriculture Department. Under our other recommendations the present control of that Department over forest work will be substantially reduced; it should be possible for such work as remains to be transacted in the Secretariat without additional assistance; and the danger of administrative encroachment by the Inspector-General on the proper functions of Local Governments will, we think, be removed.

306. (iv.) *Through the appointment, by the Government of India, of Conservators and Chief Conservators of Forests outside Madras and Bombay.**

The departmental officers were generally against change in the present system, on the ground that it affords a wider field of selection and allows Conservators to have experience of more than one Province. The Revenue Secretary to the Government of India shares the latter view, and, while admitting that Burma has a sufficiently large *cadre* to admit of selection within the Province, he does not think that this condition has been reached elsewhere.

We hold, for the reasons given in Chapter IV., in regard to Chief and Superintending Engineers, that the appointment of Conservators and Chief Conservators of Forests should rest with the Local Government, as soon as the superior staff of a Province is sufficiently large to admit of such a step. That position has been reached in Burma, where the staff is already much larger than in Madras or Bombay, and, we think, in the Central Provinces, the staff of which does not fall much below the Bombay figure. The other major Provinces may not yet be sufficiently advanced for such a change, but as their staff increases, they, too, should be put on the same level as the Presidency Governments.

307. Deputy and Assistant Conservators in the Central Provinces and the Punjab have hitherto been on a single list†, with the result that the Government of India have to interfere in regard to the promotion and posting of these officers. We think that the Central Provinces should have a separate list; and the recently introduced system of a time-scale of pay will facilitate this step.

308. (v.) *Through the medium of the Imperial Forest college at Dehra Dun.* This institution trains 'Provincial' Forest service officers, and rangers. It is desirable that men whom it is contemplated to appoint to the 'Provincial' service should continue to go through this college, but the training of the 'Subordinate' service might, in time, be left to local Forest schools.

(d) Through the appointment by the Government of India of Conservators and Chief Conservators of Forests outside Madras and Bombay. Other major Provinces should be able to appoint these officers when their superior staff is large enough.

Deputy and Assistant Conservators in the Central Provinces should be borne on a separate list.

(e) Through the Imperial Forest College at Dehra Dun. The training of 'Subordinate' service officers might in time be left to local forest schools.

* See the supplementary memorandum by the Chairman, p. 288.

† The list also includes Baluchistan and the Frontier Province.

v 309: (vi.) *By certain provisions of the Forest laws.* 44057. serva der the Indian Forest Act, the previous sanction of the it, w government of India is required to:—

- (1.) The disforestation of any area included in a reserved forest.
- (2.) Rules for the management of village forests.
- (3.) Rules for protected forests, including regulation of hunting, shooting, and fishing therein, and the extraction of forest produce.
- (4.) The levy of duty on timber or other forest produce.
- (5.) Rules regulating the transit of forest produce.*

310. The Revenue Secretary to the Government of 44057. India thinks that all these restrictions might be withdrawn except in the following cases:—

(a.) While it is not necessary that the Government of India should sanction all rules regarding the levy of duty on lumber, &c., or the transit of forest produce, their sanction should be obtained where Native States are likely to be affected.

With this recommendation we concur, subject to the proviso that Local Governments might deal with questions affecting such Native States as are under their political control.

(b.) While it is desirable to allow Local Governments powers of disforestation in the case of small areas, he thinks that the previous sanction of the Government of 42853 India should be required in important cases. The 42986. Inspector-General of Forests concurs, and would give Local Governments full powers to disforest up to 200 acres.

The balance of evidence is in favour of granting full 2807, 13215-6, powers in respect of small areas to Local Governments; 6652-6, 19814, and we have been informed that, in such cases, their 6691-1, 41378. proposals are usually approved by the Secretary in the Revenue and Agriculture Department without consulting 44144-53. the Member of Council in charge. We think that in section 26 of the Indian Forest Act, and in the similar sections of local enactments, the words "subject to the control" should be substituted for "with the previous sanction" of the Government of India in respect to disforestation, and that such control need not be specifically exercised in the case of proposals affecting areas of less than 200 acres. Such an alteration would do away 42853. with about half the references which have now to be made to the Government of India on this subject. As regards proposals affecting areas of larger extent, the Government of India might settle with each Local Government, having regard to the varying circumstances of the different Provinces, in what cases disforestation papers shall be referred to the Revenue and Agriculture Department before final orders are passed.

In the event of the Indian Forest Act requiring serious amendment, this should be carried out in the Provincial Legislatures.

311. As regards forest legislation generally, we think that if, and when, the existing India Act should be found to require serious amendment, the new legislation should, as has been decided in the case of the Excise law, be undertaken in the Provincial Legislative Councils, so that each Province should have a forest law suitable to its own conditions.

* Restrictions (2), (3), and (5) are not contained in the Madras, Burma, or Assam laws; and restriction (4) does not appear in the Madras Act.

312. (vii.) *Through the Imperial Forest Code.*

The Forest Code was first published in 1877, and the present (sixth) edition was issued in 1906. The code is continually undergoing alterations, which in recent years have been in the direction of increasing the powers of Local Governments. In particular, the powers of these Governments over the officers under their control have been increased, and they have been given a freer hand to delegate the powers with which they themselves have been invested.

2786-91.
32572-3,
42952-3.

The code, which consists of 274 articles, deals with the organization of the Forest Department, the management and working of forests, accounts, office business, annual reports and returns. It applies to all Provinces outside Madras and Bombay. These two Provinces have codes of their own, but they are based upon the general lines of the India code.

There are also Provincial Forest manuals.

Forest
Code,
Art. 15.

313. The rules laid down in the Civil Service Regulations and the Civil Account Code apply to the Forest Department, and theoretically, therefore, the Forest Code should deal only with matters not covered by these compilations. In practice, however, it has been found impossible to avoid considerable repetition. Where the Civil Account Code and the Civil Service Regulations apply without modification, the Forest Code usually contains a simple reference to the fact, *e.g.*, it states that travelling allowances can be claimed only under the Civil Service Regulations. But where an amplification of their provisions is required, or where it is a question of applying principles embodied in them to the conditions of the Forest Department, it has usually been found more convenient to substitute fresh articles.

Cf. Arts.
155-60.

Arts. 108-9,
168

314. The code appears to us to treat of many matters which can more suitably be regulated by the Local Governments; for instance the greater part of Chapter I., which deals with the organization of the Department in all its branches, is out of place in an Imperial code. It is true that the duties of Conservators and other officers are not defined in the Forest Code with the same minuteness as is the case in regard to engineer officers in the code of the Public Works Department, but the provisions which do exist tend to restrict the discretionary power which Local Governments ought to possess in regard to their servants. The same may be said of the limitations on the financial powers of Conservators and other officers, while the articles marginally noted limit the freedom, not merely of forest officers, but of the Local Governments themselves, in such matters as the writing off of irrecoverable arrears, grants of forest produce, and refunds of revenue.

Cf. para.
211.

The financial powers of Local Governments should not be less in forest matters than they are in other departments, while, as we have already observed in the case of Public Works, the extent to which the powers of a Local Government might be suitably delegated to a Conservator or other officer, is a matter which should be left to the discretion of that Government. Similarly the management and working of forests which is dealt with in Chapter II. of the code, ought, generally speaking, to be regulated by the Local Governments, who should not be hampered by rigid instructions; and the same remarks apply to the chapter on office business.

(g) Through the
Imperial Forest
Code. Scope and
character of this
code.

The present code
is unduly
restrictive of
the liberty of
Provincial
Governments.

If an Imperial
code is required,
it should only
contain matters
essential for
Imperial control.

315. The Revenue Secretary to the Government of India thinks that it would suffice if the Forest Code were to deal with general principles, leaving their application to local conditions to be laid down by the Local Governments in Provincial manuals, and the Inspector-General of Forests holds that much of the present stringency of the code might be expediently relaxed.

We consider that, as in the case of the Civil Account and Public Works Codes, the Forest Code should only contain matters essential for Imperial control, and that it should be referred to a Committee for revision. It is indeed a question, which such Committee might usefully consider, whether an Imperial Forest Code is required at all, and whether Provincial manuals, supplemented by general Resolutions of the Government of India on forest policy, and by the provisions of the revised Civil Service Regulations and Civil Account Code, might not suffice for all practical purposes.

Allegations as to
the undue
stringency of the
forest audit
system.

Connexion of
forest and land
revenue
administration.
The special
centralization in
the former should
now cease.

316. Forest accounts are dealt with by the ordinary Civil Accounts department. Until a few years ago the forest audit work was concentrated in the Comptroller General's Office, but it is now localized in the offices of the Provincial Accountants General. There has been some evidence that the present system of audit is over elaborate, and imposes an undue burden upon the executive staff, but as in the case of Public Works accounts, we are not prepared to express a definite opinion.

317. Finally, we desire once more to emphasize the fact that, except in the *quasi*-technical character of forest management, there are many points of similarity between forests and land revenue administration. Both have an intimate bearing on the wants and welfare of the agricultural population, and they are inter-dependent in many administrative details. Both require careful adjustment to diversified local conditions, and Local Governments are as much interested, financially and administratively, in the successful and sympathetic management of the one as of the other. While, however, the intervention of the Central Government in land revenue administration has, with exceptions which we desire to see removed, been limited to the prescription of general principles, in forest matters its control over most of the Local Governments has remained much greater. Now that a settled forest policy has been laid down, and that the Provinces have been provided with well trained staffs, the necessity for this special centralization has ceased to exist.

AGRICULTURE.

Development of
agricultural
organization.

318. It was not until the Famine Commission of 1880 had emphasized the importance to the State of improving the agriculture of the country, that this subject was recognized as an important branch of Government work. Even then the progress made was slow. By 1884 every major Province had been provided with an Agricultural department under a Director, but the work of these departments was, in the main, confined to the simplification of revenue settlement procedure and the improvement of the land records system.

An Imperial Inspector General of Agriculture was appointed in 1901; in 1902-3 it was determined to con-

R. & A. Pros., April 1905, No. 1; Nov. 1905, Nos. 12-14; Ang. 1906, Nos. 1-8; Jan. 1907, Nos. 38-9. stitute an Imperial college at Pusa (in Bengal); while in 1905-6 the Government of India decided materially to increase the public expenditure on agricultural improvement, and, to this end, made considerable grants to the Provinces, and laid down the general lines of future policy.

319. The Imperial sphere in connexion with agriculture now comprises (a) supervision, (b) higher education, and (c) research and experiment.

Outside the working of the ordinary financial rules, such control and supervision as is deemed necessary by the Government of India is generally exercised after reference to the Inspector General of Agriculture, whose functions are described as follows in a circular letter issued to the Provincial Governments on the occasion of his appointment:—

Cir. letter No. 17-60-6, of 24th Oct., 1901.

"Apart from the prosecution of such independent enquiries as may be desirable, it will be the duty of the Inspector General to guide and co-ordinate the experiments which are being made under the orders of Local Governments, and to publish and criticize their results; to indicate new lines which enquiry may profitably follow; and to respond to the requests of private investigators for assistance or advice. It will be open to Provincial Governments to consult him on subjects in which the opinion of an agricultural expert will be of value, and his opinion should obviously be taken on any new schemes of experiment or enquiry which may be in view. In regard to the Government of India, his position will be that of an adviser on matters connected with agriculture. It is not proposed to invest him with any direct authority over Provincial departments of Agriculture; nor is it anticipated that any such authority will be needed in order to secure the advantages which will result from his guidance. But he will be authorized to correspond direct with the heads of these departments; and he will, indeed, regard the maintenance of close personal relations with them as essential to the proper discharge of his functions. His duties will, of course, lie more in the field than in the office; and constant tours will be necessary, not only in order to keep him in touch with other investigators, but to gain that close acquaintance with the agricultural conditions of the country which alone can indicate the scope which exists for improvements and the possibilities of effecting them."

320. Apart from the general objections to Imperial Inspectors General contained in the Bombay Government's memorandum, the relations thus established between the Imperial and Local Governments were not criticized in evidence, and we believe that they are entirely satisfactory.* There appears to be no unwillingness on the part of Local Governments to consult the Inspector General on important matters, and indeed they seem fully to recognize the value of an independent expert opinion on agricultural questions. That the general relations are so satisfactory is, in our opinion, attributable largely to

Vol. VII., App. II., p. 163. * The only criticism of this appointment, contained in the memorandum of the Lieutenant Governor of the United Provinces, arose from the Inspector General having, it would seem, proceeded beyond the sphere allotted to him on one occasion.

Functions of the Inspector General of Agriculture.

Satisfactory character of the relations between this officer and Local Governments.

the proper recognition, on both sides, of the fact that the Inspector General is purely an advisory officer in relation to Local Governments.

Imperial and Provincial Agricultural Colleges.

321. Higher education and research are conducted at the Pusa college, which is not yet, however, in full working order. At the head of the college is a Director, who is, for administrative purposes, under the control of the Inspector General. It is intended that the Imperial college should eventually afford a post graduate course, and an education in the higher branches of agricultural science, each Province being provided with a college of its own for more elementary teaching. The Imperial college will, therefore, be supplementary to those of the Provinces, and will in no way interfere with their development. The Imperial college staff are also engaged in research work and to this end travel over the Provinces. Local research work is to be similarly carried out by the officers of the Provincial colleges.

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The Board of Agriculture; its satisfactory character.

322. Co-ordination of Imperial and Provincial research work is now carried out by means of the Board of Agriculture, a body consisting mainly of Provincial Directors of Agriculture, and Imperial and Provincial experts, presided over by the Inspector General. The Board meets once a year to draw up a programme of research work for the year following, and its objects and functions are explained thus in a Government of India letter:—

"It is not intended that the Board should exercise any executive control over the (Pusa) institute and college, or the departments of Agriculture generally. The object of the annual meetings will be that the agricultural experts, whose work is carried out in different parts of India, should have an opportunity of exchanging ideas with one another; of learning what is being done in various Provinces; of co-ordinating their work; and of advising on agricultural administration generally. These conferences will serve to bring together the scientific and practical experts and the Civilian element in the several Imperial and Provincial departments, and will enable them to arrange a common course of action, having for its object the improvement of the agriculture of the country."

Cir. Letter, No. 24-143-1, of 20th Sept., 1901.

This Board appears to us an admirable device to ensure co-operation and co-ordination, while at the same time minimizing the risk of friction and misunderstanding.

The Provincial Agricultural Departments.

323. Provincial Agricultural departments are being organized on much the same lines as the Imperial department, but on a smaller scale as regards the superior agency. The general idea is to establish, in each important and distinctive agricultural tract, an experimental farm, where local agricultural problems of that tract will receive special study. With some differences in details, the Provincial schemes closely resemble each other. At the head of each local Agricultural Department is a Civilian Director*, who, formerly, was also a Director of Land Records or a Commissioner of Settlements. This association of agricultural and revenue work has, however, been abandoned and, except in the United Provinces, the Directorship of Agriculture now forms a separate charge.

* The question whether the post of Director should be reserved for the Indian Civil Service is, we understand, to be reconsidered four years hence.

6256-3, 13719-28, Vol. III., App. I., p. 174. Vol. IV., App. I., p. 198, 19251-3, Vol. V., App. I., pp. 203-4, 26467, 26477-81, 26502-3, Vol. VI., App. I., p. 131, Vol. VII., App. I., p. 159, Vol. VIII., App. I., p. 223.

For general agricultural administration, a Province is usually divided into two circles, each of which is in charge of a Deputy Director, who supervises the subordinate establishments employed in agricultural enquiries, farm work, and demonstration. On the educational and research side, each major Province is to have its own agricultural college, with a minimum of three European specialists, and a staff of Indian assistants. Local agricultural associations, which the Provincial departments advise and assist, are also springing up throughout the Provinces.

324. While the Provincial Agricultural departments are organized on lines of general similarity, the uniformity is less marked than in the case of the Public Works and the Forest departments, and we understand that the Provincial Governments were allowed their own way in various matters in which they desired to depart from the general schemes prepared by the Government of India.

10379, 13719-20. 325. It has been suggested to us in Burma that the Provincial Agricultural department was started at the instance of the Government of India, and that, so far as Burma was concerned, the proposal was premature, and that the money which has been spent on this department might more properly have been devoted to other objects. As to this, we need only refer to our remarks on the subject of special grants by the Government of India to the Provinces.

Paras. 76-9.

326. Under the recommendations we have made in regard to the relaxation of financial restrictions, we think that Local Governments will have adequate scope for developing their agricultural policy in accordance with local requirements, and we have no proposals to make of special application to the Agricultural departments.

No special proposals made in respect to the Agricultural departments.

CIVIL VETERINARY WORK.

Vol. X., App. II., p. 190.

327. The Civil Veterinary department, which now deals mainly with the promotion of cattle breeding and the prevention of cattle disease, may be said to date from 1892, when an Imperial Inspector General was appointed, while Provincial and local agencies were established shortly afterwards. The superior officers of the department, though most of them serve under the control of the Provincial Governments, are on Imperial lists for the purposes of transfer, leave and promotion,* and are paid from Imperial funds. The cost of the subordinate agencies, whose work these officers supervise, is at present largely defrayed by district boards.

Having regard to the local character of Civil Veterinary work, and to the circumstance that in each Province it is under the general administrative control of the Provincial Director of Agriculture, we think it desirable that the superior Veterinary officers serving in the Provinces should be paid by, and recruited on account of, the Local Governments, as Provincial agricultural experts now are. This provincializing of the staff would eliminate a number

The Civil Veterinary department. Superior veterinary officers serving in the Provinces should be paid by, and recruited for, the Local Governments.

* Since 1904, Local Governments have been authorized to grant leave not exceeding 3 months to officers of the Civil Veterinary department serving under their orders, in cases where it is not necessary to provide a substitute from the Imperial list, on the understanding that the Inspector General is consulted before such leave is granted. (R. & A. Pros, July 1904, Nos. 5-9.)

of references which now have to be made to the Government of India, and would enable the Veterinary Inspector General to become, in such matters, the advising officer of the Provincial Governments instead of being the head of a centralized controlling staff.

Correspondence of the Veterinary Inspector General with local authorities.

328. The Inspector General is permitted to correspond direct with Local Governments, and with such officers subordinate to these as they may select, on matters which do not require the orders of the Supreme Government, and to advise and make suggestions in regard to such matters.

R. & A. Pros, July 1893, Nos. 30-3, and Nov. 1894, Nos. 18-9.

A suggestion in respect of the Glanders and Farcy Act.

329. The Glanders and Farcy Act permits measures to be taken for the suppression of these equine diseases in areas notified by the Local Government. It can also be, and has been, applied to other horse diseases, but here its application has to be notified by the Governor General in Council. We consider that when once a disease has been notified as proper to be dealt with under the Act, a Local Government ought to have discretion as to the specific application of the law in respect thereto.

Act XIII. of 1899.

Ibid sec. 3.

Ibid sec. 2 (1).

Each Province should legislate for itself in matters affecting cattle disease.

330. Little progress has yet been made in providing legislative sanction for measures dealing effectively with contagious cattle diseases, owing to popular feeling in regard to such matters as the sanctity of the cow. The fact that feelings of this description vary in different parts of India, indicates that each Province should legislate for itself in matters affecting cattle disease when the Local Government considers that this can expediently be done.

CHAPTER VII.

SUBJECTS DEALT WITH IN THE HOME DEPARTMENT.

331. In a despatch of 9th May, 1907, the Government of India reviewed at some length the work of their Home Department Secretariat, and the Home Secretary's own evidence is accompanied by a full description thereof.

Vol. X., App. XIV., p. 255. Vol. X., App. Ie, p. 199.

The principal subjects on which references are ordinarily made to the Home Department by Local Governments are :—

- (1) Questions of general policy.
- (2) Judicial.
- (3) Local and Municipal.
- (4) Police.
- (5) Prisons.
- (6) Education.
- (7) Medical and Sanitary.
- (8) Public.

The first two of these do not call for remarks; the third will be dealt with in Part III.; while 'Prisons' and 'Public' can be dismissed in a few lines.

Vide para. 5.

Some minor recommendations in respect to "Prisons."

332. The lines of prison administration have been definitely settled, and we need only note our endorsement of two proposals made by the Lieutenant Governor of Burma, viz. :—

(i.) That Local Governments should have the power now vested in the Government of India, to transfer life convicts, the unexpired portion of whose sentences a

Vol. III. App. II., p. 176.

Act III.,
1900.
Sec. 29, I(b)

Vol. X.,
App. X.,
p. 239.
Vol. III.,
App. III.,
p. 184.
H. D.
Res. No.
7-582-594,
28th Aug.
1889.

Provincial Government desires to remit, from the Andamans to their own Provinces.

(ii.) That Inspectors General of Prisons might determine the allowances to be drawn by Civil Surgeons for the collateral charge of jails. These are now fixed by definite scale, according to the average jail population, and there is no need to refer the application of such scale to the Local Government in each case.

Vol. VII.,
App. II.,
pp. 248 &
254.

333. The Public branch deals with large questions of establishment, and matters of such general interest as to demand the attention of the Supreme Government; but it also appears responsible for some unnecessary encroachments on the sphere of detailed administration proper to Local Governments, in regard to points such as the working of the Government Servants' Rules and the prescription of public holidays in the Province. General rules relating to Government servants may rightly be framed by, or under the control of, the Government of India; but we consider that their application to particular cases should be left to the Local Governments, while, in the matter of public holidays, it is unnecessary for the Central Government to assume a power which limits the discretion of the Provincial administration in meeting the reasonable wishes of any class of the population. The Home Department Secretary agreed that delegations of this sort might reasonably be made; but alteration of the present Government Servants' Conduct Rules (1904), would apparently require the sanction of the Secretary of State.

Vol. X.,
App. X.,
pp. 237-8.

Vol. X.,
App. X.,
p. 241.

Vol. III.,
App. II.,
p. 177.

Vol. X.,
App. XII,
p. 244.

Vol. IV.,
App. II.,
p. 210.
Vol. VI.,
App. II.,
p. 139.
Vol. X.,
App. X.,
p. 240.

334. Certain special limitations which now apply to the Central Provinces, in regard to the appointment of Commissioners of Division and heads of departments, and the appointment and promotion of Deputy and Assistant Commissioners, when these involve the supersession of some other officer, should, we think, be removed. We likewise think that the powers of Local Governments in regard to the filling up of appointments which have been 'listed,' i.e., transferred from the Indian Civil Service to natives of the country, should be extended as proposed by the Secretary in the Home Department.* We consider further that in the case of a mixed service, such as the Civil Accounts, where the Secretary of State has sanctioned the filling of a certain number of Accountant Generalships by officers of the department who do not belong to the Indian Civil Service, his specific sanction should no longer be necessary in respect to the appointment of individual officers within such limits.

335. As regards the Home Department generally, the relaxation of financial restrictions which we have already proposed in Chapter III. will obviate a number of references which now have to be made to it by Local Governments.

We pass on to the subjects which require more detailed notice, viz., Police, Education, and Medical and Sanitary.

POLICE.

Imperial
Gazetteer,
Vol. IV.,
p. 388.
Vol. X.,
App. XII,
p. 244.

336. In 1860, a Commission appointed by the Government of India to enquire into the subject of Police

* We agree also with the proposal made by him in regard to the temporary filling up of non-'listed' appointments.

The specific application of general rules relating to public servants should be left to Local Governments, who should also have discretion in the matter of public holidays.

Certain restrictions on the patronage of the Chief Commissioner of the Central Provinces are undesirable. Local Governments should have larger powers in regard to "listed" appointments.

References now required to the Secretary of State in regard to Civil Accountant Generalships should cease.

Police Commission of 1860 and subsequent legislation.

administration, recommended the establishment of a well organized civil constabulary supervised by European officers. The old village police should, the Commission advised, be retained on their existing footing, being brought, however, into direct relationship with the general constabulary. The recommendations of the Commission formed the basis of an Act passed in 1861, which, with amendments, still regulates the administration of the police service throughout the greater part of India. Madras and Bombay have Acts of their own, and the Madras Act was passed two years before that of the Government of India.

Act V. of
1861.

Act XXIV.,
Madras
of 1859; Act IV.
Bombay,
of 1890.

Other Acts of local Legislatures regulate the police in the cities of Calcutta, Madras, Bombay and Rangoon. Up to 1902, the tendency was towards separation of the special forces employed in these cities from the general Provincial police, and this resulted in a certain want of co-operation which was prejudicial to the suppression of crime. The chief police officers of these towns have now, however, been brought into closer relations with the Inspector General of the district police.

Act III.
Madras,
of 1888;
Act IV.
Bombay,
of 1902;
Police
Commn.
Report,
paras. 94-5.
Act IV.
Bengal,
of 1866;
Act IV.
Burma,
of 1899.
G. of I.
Res. Nos.
248-59,
of 21st
March,
1905,
para. 65.

Police
administration
primarily
in the hands of
Local Govern-
ments. Relief of
municipalities
from police
charges.

337. Police administration has always been in the hands of Provincial Governments, subject to such reference as the Police laws, and financial rules, compelled. The service was provincialized by Lord Mayo's scheme of financial devolution in 1870, but part of the cost of town police was for many years afterwards borne by municipalities and cantonments. The later policy of the Government of India has been to relieve towns of such charges, and this reform has now been generally accomplished.

The Police
Commission
of 1902.

338. With the development of the country, and the facilities which improved communications lent to the perpetration of organized crime, the demands upon the Provincial police forces gradually outgrew their strength and capacity, and in 1902 the Government of India appointed a Police Commission, which they subsequently described as the only possible agency through which a comprehensive scheme of reform could have been worked out. The conditions of police service, machinery and work must, they said, be fairly uniform throughout India; and experience had shown that while several Local Governments had planned reforms in these conditions, they had neither the money nor the authority to work upon comprehensive lines.

Des. No. 19,
of 9th May,
1907.

The recommendations of this Commission, and the orders passed thereon by the Government of India in consultation with the Local Governments, have brought about important reforms in the *personnel*, strength, training and emoluments of police officers. As we shall have occasion later on to make some criticism upon the action taken by the Government of India on the report of the Commission, we desire to say that the general results which followed its appointment appear to have been accepted throughout the country as, on the whole, decidedly beneficial.

Existing police
organization :-

339. We have now to consider the police organization as it at present exists, and the control exercised by the Supreme Government in respect thereto.

District police.

The district-police establishment in each Province forms practically a single force. In Bombay constables are enrolled for service in a particular district; but the higher officers are liable to transfer as a normal condition

Act IV.
Bombay,
of 1890.

of promotion, and the men of the lower grades are freely deputed to temporary duty elsewhere on occasion arising.

The police in each Province are under the control of an Inspector General, who is now usually an Indian Civilian, though the post may also be filled by the promotion of a departmental officer. In the larger Provinces there are Deputy Inspectors General, who hold charge of ranges each containing several districts. The police administration of each district is under an officer styled District Superintendent. He is responsible to his departmental superiors for the discipline and internal management of the force under his control; and is the subordinate of the District Magistrate in questions connected with the preservation of the peace, and the detection and suppression of crime. In large districts the Superintendent has one or more assistants, who sometimes help him in the work of the district as a whole, and sometimes hold subordinate charge of a portion of the district.

G. of I.
Res. No.
248-259, of
21st March,
1905,
para. 38.
Imperial
Gazetteer,
Vol. IV.,
p. 388.

Recruitment for the highest, or 'Imperial', branch of the Police Department is now usually by open competition in England; but appointments thereto may occasionally be made, in India, by Local Governments, with the sanction of the Government of India.

The 'Imperial'
service.

An officer of the 'Imperial' service usually begins his career as an Assistant Superintendent; rises in due course, unless markedly inefficient, to the rank of District Superintendent of the third grade; and may be selected for further promotion as District Superintendent, then as Deputy Inspector General, and finally, if of unusual administrative ability, as Inspector General.

G. of I.
Res. of
21st March,
1905, paras.
32, 35, and
38.

Ibid, para.
33.

Ibid, para.
34.
Police
Commn.
Report.
para. 66.

340. A new class of officers styled Deputy Superintendents, who are locally-recruited natives of India with functions similar to those of Assistant Superintendents, has been established in consequence of the recommendations of the Police Commission; and Deputy Superintendents who show special fitness are eligible for promotion to District Superintendships.

The 'Provincial'
service.

These Deputy Superintendents form a 'Provincial' service, and are obtained partly by direct recruitment, and partly by promotion from the subordinate ranks.

Imperial
Gazetteer
Vol. IV.,
p. 390.

341. Each district is parcelled out, for police purposes, into sub-divisions under inspectors. To keep the police on the alert by constant inspections is the primary duty of the inspector, and he does not, as a rule, personally investigate cases of crime. The inspector's sub-division is split up into lesser areas, each of which contains a police station under the charge of a subordinate officer now uniformly styled a sub-inspector.* This officer is primarily responsible for the working of the police within his charge, and is assisted by a body of head constables and constables. It is his duty to enquire personally into cases of serious crime, and he may be described as the pivot of the whole police system.

Inspectors, sub-
inspectors, and
other subor-
dinates.

Cf. C.P.C.
secs. 156-7,
165, etc.,

The Code of Criminal Procedure gives special powers, in the matter of the investigation of crime and the prosecution of offences, to the police station-house officer, and places him for that purpose in direct relations with the local magistracy.

G. of I.
Res. of
21st March,
1905, para.
20.

One of the most fundamental changes introduced on the recommendation of the Police Commission was to

* Police stations in Madras and Bombay were formerly under head constables or chief constables.

increase the number of police stations, and to recruit the majority of sub-inspectors direct, the proportion of vacancies to be filled by the promotion of head constables being fixed separately for each Province. Formerly all grades up to that of inspector were mainly filled by promotion, men rising to them from the rank of constable. The object of these changes is to facilitate the investigation and to procure a better *personnel* for the more important branches of police work. As direct recruitment is the chief method of filling up the sub-inspectorate, inspectors are now recruited mainly by promotion therefrom, and direct appointment is limited to 10 per cent of the vacancies in this class.

G. of I.
Res. of 21st
March,
1905, para.
23.

342. Outside the Presidency cities the urban police form an integral portion of the district force, but in large towns the subordinate staff contains a certain number of Europeans.

District reserves.

343. Each district has at its headquarters a police reserve, under the command of an inspector (a sub-inspector in Bombay). This reserve supplies men for escort, guard and miscellaneous duty, and serves, when required, to strengthen the police in any part of the district.

Imperial
Gazetteer,
Vol. IV.,
p. 389.

Civil railway
police.

The civil railway police have also a separate organization, but act in co-operation with the district police. This force is now immediately under a Deputy Inspector-General in each Province, who is also in charge of the special detective agency of the Province, including the finger-print bureau.

G. of I.
Res. of 21st
March
1905, para.
81.

Military police.

344. There is also a special military police force, about 20,000 strong, which is maintained mainly in Burma, but also in special tracts in Bengal, Assam and the North West Frontier Province. Though under a separate organization based on a military model, this force is subject to the Provincial Inspectors-General of civil police.

Report of
Police
Comm.
para. 77.

Appointment of a
Director of
Criminal
Intelligence.

345. There remains to be noticed the constitution of a Central Department of Criminal Intelligence. The Government of India already possessed a department of *Thagi* and *Dakaiti*, designed to suppress organized crime in Native States, but this was no longer necessary as a separate entity. The head of that department had, however, also discharged functions connected with the collection and distribution of secret and political intelligence, for the continuance of which it was necessary to arrange. Moreover, the conduct of special enquiries into note forging, counterfeit coining, illicit traffic in arms, inter-provincial smuggling, and the operations, in Provinces distant from their homes, of gang robbers and criminal tribes—all of which had been much facilitated by the extension of railways—called for some central agency of information and record, coupled with a small detective establishment. Finally, the Government of India thought it desirable to provide themselves, as a temporary arrangement, with an adviser qualified to assist them in dealing with the extensive and difficult problems of reorganization which the Police Commission's report and the orders passed thereon would involve. For these reasons, it was deemed essential, in 1904, to create a Central Criminal Intelligence department, under a Director whose duties were to include direct communica-

Des. No. 51,
of 11th
Feb. 1904.

tion with the investigation departments to be established in the Provinces to deal with the matters relating to crime and political intelligence noted above.

G. of I.
Res. of
21st March
1905, para.
88.

346. The cost of the reforms necessary in police organization, and for improvement in strength and personnel, were estimated by the Police Commission to involve an additional annual charge of about £1,000,000 (150 lakhs). Expenditure so heavy was entirely beyond the resources of the Provincial Governments; and the Government of India accordingly determined, as funds permitted, to make special grants to them for this purpose. In 1905-6, a recurring grant amounting to 50 lakhs of rupees was distributed among the Provinces; supplementary grants were made in subsequent years; and as matters now stand, some of the Provinces have already obtained their full share of the total 150 lakhs, while others have received the greater part.

Grants by the
Government of
India for the
reforms proposed
by the Police
Commission

347. As regards the relations of the Central and the Local Governments in police matters, the despatch from which we have quoted in paragraph 338 indicates that the Government of India held that the conditions of police service, machinery and work should be fairly uniform throughout India, while, in the same despatch, they represented to the Secretary of State that their control over police matters must remain greater than if the Police Commission had not sat.

Alleged necessity
for uniformity,
and control over
Local Govern-
ments.

Res. No.
249-259,
of 21st
March
1905, paras.
14-24.

348. Since the law of criminal procedure is uniform throughout India, the general lines of organization for the investigation and prosecution of crime must, no doubt, be practically uniform also; and so far as the 'Imperial' Police service is concerned, we consider that, as in the case of other 'Imperial' services, the general pay and conditions of service in the various Provinces should be as uniform as possible. The 'Provincial' Police service is a new departure; and here too it may have been desirable, at the outset, to lay down general conditions as to pay and recruitment. But in their orders on the report of the Police Commission the Government of India went much beyond this, for, although permitting some minor departures at the discretion of Local Governments, they laid down general scales of pay and grades for the subordinate police officers from constables up to inspectors. We do not consider that there was any valid reason for such general uniformity: on the contrary, the evidence taken in Eastern Bengal and Assam, Bombay and the Central Provinces, shows that uniformity of pay in the constable and head constable grades has there been detrimental to recruitment. We think, too, that in dealing with the proposals which were submitted by Local Governments for the carrying out of the Commission's schemes, the Government of India were over rigid in matters of detail, and not sufficiently tolerant of departures, which the local authorities thought necessary, from the general scales laid down as to numbers and pay.

Uniformity of
pay or grading in
the 'Subordinate'
police staff
unnecessary. In
dealing with the
Report of the
Police Com-
mission, etc.,
the Government
of India were
over-rigid in
matters of detail.

21171-83,
21205-17,
21265-71,
25429-41,
34556-8,
36680-9,
36703-8,
36714-25,
11868-72,
13136-43.

349. It was doubtless reasonable that the distribution of the funds which the Government of India were able to grant for police reorganization in the various Provinces, should have proceeded on the basis of the strength and average pay of grades recommended by the Police Commission, and thought suitable by the Supreme Government after consultation with the Provincial administrations. That having been done, however, we think that the

Provincial Governments should have had latitude to deviate from these general standards, on the understanding that they would be financially responsible for any increase of expenditure involved. The minute criticisms of the Government of India seem to have proceeded, in part, from the impression, which might, we think, have been set right at an earlier stage, that a Provincial Government such as Bombay, which desired an increase of rates of pay and strength of staff as compared with the original proposals, also desired the Government of India to make a corresponding additional grant. Failure to clear up this point at once has led to considerable delay in the reorganization of the police establishments of the Bombay Presidency. We had evidence in other Provinces also as to detailed interference by the Government of India with the proposals made by Local Governments.

45730-6,
45757-66.

10138-45, 27304-7,
14581-3, 42157-63,
14670-2,

Nor do we think that it was necessary for the Government of India to lay down more than very general instructions as to the extent to which inspectors and sub-inspectors should be recruited outside the force. The prescription of specific percentages in regard to such recruitment seems to us to have been an undue curtailment of the discretion of Local Governments.

Res. of
21st March,
1905, paras.
20 & 23.

Outside general
financial rules,
the control of the
Government of
India should be
limited to the
prescription of
general prin-
ciples and lines
of policy.

We hold, in short, that hereafter the Provincial Governments should have the same discretion in regard to the police 'Provincial' and 'Subordinate' services as we have elsewhere recommended that they should possess in respect to such services generally; that in so far as provisions of the existing law or executive instructions prevent this, they should be modified; and that the appointment of the Police Commission, and the orders passed thereon, should not involve any larger permanent interference with the work of Provincial Governments. The control of the Government of India should be limited, that is, to the prescription of general principles and lines of policy, and, subject to such control, Local Governments should only be bound by the general financial restrictions proposed in Chapter III.*

Para. 128.

Necessity for
withdrawal of
restrictions con-
tained in the
Police law, and
in departmental
instructions
issued for Burma.

350. It follows that certain provisions of the Indian Police Act, and of local laws, which at present require reference to the Government of India, from most Provinces, whenever any change is necessary in the strength or rates of pay of the district or Presidency police forces, should be altered. We also agree with the Secretary in the Home Department that some restrictions which have been departmentally imposed upon the Burma Government, in respect to issues of clothing, free rations, etc., to the military police in that Province, should be withdrawn.

Act V. of
1861, sec. 2. Vol. X.,
App. X.,
p. 239.
Act IV.
Bombay, of
1902, sec. 4.
Act IV.
Bengal, of
1866, sec. 8. Vol. X.,
App. X.,
p. 239.
Act IV.
Burma, of
1899, sec. 9. Vol. III.,
App. II,
p. 177.

Any material
amendment of
the Police law
which may be
necessary should
be carried out in
the Provincial
Legislative
Councils.

351. In reviewing the report of the Police Commission, the Government of India contemplated the enactment of a general Police Act for all India, to deal adequately with present conditions. Such legislation has, however, not yet been carried out, and we consider that, except perhaps as regards matters of Imperial concern such as railways, any material amendment of the Police law ought to be made in the Legislative Councils of the different Provinces.

Res. of
21st March,
1907, para.
61.

It is undesirable
to have a general
Police Manual
for India.

We were also informed, by an officer who had lately officiated as Inspector General of Police in the

30256.

* The remarks of Sir F. Lely and Mr. Dutt on the necessity of control by the Government of India in order to secure some degree of uniformity in the 'Provincial' services, apply here also. Footnote to para. 128.

United Provinces, that the Government of India were believed to have in contemplation a general Police manual for India. We think that this witness must have been misinformed, since in 1905 the Government of India specifically rejected such a suggestion; but if he was correct, we consider that the project should be abandoned.

Res. of 21st March, 1905, para. 62.

Vol. VII., App. II., p. 163.

34421-38, 37446-55, 41294-6,

Vol. IX., App. II., p. 218.

Des. No. 51, of 11th Feb., 1904.

45395, 45540-4.

45631-5.

352. The Lieutenant Governor of the United Provinces complained of encroachment on the Provincial sphere of administration by the Director of Criminal Intelligence, and we have received similar complaints in other Provinces as to what was regarded as the undesirable activity of this officer. In proposing his appointment to the Secretary of State, the Government of India distinctly rejected the suggestion that the functions of the Director should extend to inspection of general police work throughout India, and to the preparation of a general quinquennial review of police administration; and held that his tours in the Provinces should be simply for the purpose of procuring information on the matters for which his post was specially created. Their Home Secretary put the same view before us in evidence, and admitted that, in one case at any rate, the complaint of a Local Government as to undue interference by the Director had been justified. He repudiated the idea that it was legitimate for the Director to suggest action to the Local Governments in matters of police administration, or to induce the Government of India to intervene if such advice was not followed; and he expressed the view that the special connexion of the Director with matters of re-organization consequent on the report of the Police Commission would shortly cease, and that there would be much less friction hereafter with reference to the Director's normal functions. We trust that this will be the case, for while, if confined to these functions, the Director should be a distinctly valuable agency, any attempt to go beyond them would infringe on the proper sphere of the Provincial Governments and their officers.

EDUCATION.

Imperial Gazetteer, Vol. IV., p. 413.

353. The Provincial Departments of Public Instruction owe their existence and organization to Sir Charles Wood's Despatch of 1854, and having regard to the vast political importance of a well organized system of education, the Government of India have habitually laid down general instructions as to the conduct of educational work.

354. The then existing conditions in regard to education were considered by a Commission appointed by the Government of India in 1882; and in 1901 Lord Curzon convened a conference of the Provincial Directors of Public Instruction, and other educational experts, over which he himself presided. Their deliberations led to:—

(i.) The appointment of an Imperial Director General of Education, whose function it is to advise the Government of India on all educational matters that come before them. He makes periodical tours in the Provinces for the purpose of conference with Local Governments and their educational officers, and inspects educational institutions; but he has no power to give any executive instructions to Provincial authorities.

The Director General is also at the head of a small educational bureau, which collects information as to the

The Director of Criminal Intelligence should hereafter be confined to the normal functions contemplated for him when he was appointed.

The Government of India have habitually laid down general instructions on educational policy.

The Educational Conference of 1901: its results.

organization of schools in India, their curricula and methods, and obtains similar information in regard to schools in other countries. This bureau has been made some use of by Local Governments and their officers, as well as by the Government of India, while it occasionally publishes special reports dealing with educational matters.

(ii.) The appointment of a Commission to examine the working of the Indian universities, viz., those of Calcutta, Madras, Bombay, Allahabad and Lahore. The result of the Commission's labours was the present Universities Act, which remodelled the governing bodies of the universities, gave them teaching functions, and enabled them to exercise larger control over their affiliated colleges.

(iii.) The issue of a Resolution by the Government of India in regard to the future development of education generally.

The condition and progress of the educational system in India have, in fact, been subject to periodical review every few years by the Supreme Government, who have on each occasion issued such general instructions as appeared to be desirable.

355. All these steps we consider to be entirely within the legitimate sphere of the Government of India, who, in recent years, have given liberal pecuniary assistance to the Provincial Governments for educational work.

Evidence as to absence of excessive rigidity in the control exercised by the Government of India over Local Governments in educational matters.

356. In regard to the relations of the Government of India with the Provinces in educational matters, we quote the following from the evidence of Mr. Giles, the officiating Director-General of Education, who had spent nearly the whole of his service as an educational officer of the Bombay Government.

"In educational matters the influence of the Government of India does not [now] tend to excessive rigidity or uniformity. On the contrary, it appears to me that there is every desire to comprehend local conditions, and to facilitate local developments. The Government of India properly lays down general principles to be observed, and so far guides general educational administration, but it does not insist on uniformity for all Provinces, and fully recognizes the desirability and necessity of development in accordance with local needs and conditions. . . . In the past there was a tendency on the part of the Government of India towards rigidity. Such tendency was often due to misapprehension of local aims and conditions. . . . I can bear testimony to the fact that it is at present the desire of the Home Department to hamper local administrations as little as possible, and to give them a free hand so long as they do not depart from standard principles."

Mr. Giles further states that, apart from financial restrictions, the lessening of which we have recommended, he can give no striking instance of references now required from the Local Governments which are really unnecessary.

General agreement in this view, with some exceptions.

357. Speaking generally, we concur in this view; but we have noticed a few cases in which there appears to have been some tendency towards unnecessary uniformity. Thus, as a result of the Educational Conference of 1901, an endeavour was made to introduce a generally uniform code for European schools, and no Local Government can modify any of the provisions of this

Act VIII of 1904.

H. D. Res. No. 199-211, of 11th March, 1904.

Imperial Gazetteer, Vol. IV., p. 416.

43514.

43576-7.

2301-4.

43581-4.

45416.

code, as finally settled for its Province, without the consent of the Governor-General in Council. This has been made a matter of complaint in Bombay and Bengal, and the officiating Director-General of Education agreed that it was not necessary to hamper Provincial Governments in this way. The general educational codes and rules are already different for each Province, and the Government of India do not attempt to interfere with these so long as the general principles which they have laid down are adhered to.

A case also came before us in which the Government of India had asked the Bengal Government to reconsider the provision of separate playgrounds for two proposed colleges at Ranchi, suggesting that the colleges might have one in common. On such a detail the original view of the local authorities might well have been accepted without further comment.

358. Complaint was made in Burma of an alleged forcing of the general Indian educational system on that Province. As regards the action of the Government of India, the real grievance appears to have been the refusal to create a local university. Burman institutions are now affiliated to the University of Calcutta, and the present Director of Public Instruction considers that this connexion has had a narrowing effect upon education in the Province.

As secondary and collegiate education has hitherto been very backward in Burma, it was not unnatural that the Province should at the outset be affiliated to an existing university, but we think that a local university should be established as soon as circumstances permit.

359. The backward state of higher education, and the fact that primary education is mainly carried out through the medium of indigenous monastic schools, have hitherto precluded the creation of a large Education Department in Burma, and necessitated the importation of Directors of Public Instruction from other Provinces. The Indian prepossessions of such officers may, no doubt, have led them to give insufficient consideration to the monastic vernacular schools, which have made reading and writing much more common in Burma than in any other Province; and we agree with the witnesses who desire to see these institutions preserved and fostered.*

360. In most Provinces, and especially as regards primary education, district boards and municipalities are responsible for a great deal of the educational work now carried on. Their functions and relations with the Local Government in this respect will be dealt with in Part III.

361. The Education Department of each Province consists of a Director of Public Instruction, with an establishment which includes the inspecting officers of various grades and the teaching staff, from assistant teachers in primary schools up to professors and principals of colleges. This service is divided into:—

(i.) The 'Imperial' (or "Indian") Educational service, which is generally recruited from England.

(ii.) The 'Provincial' service, which includes Indian inspectors of schools, heads of colleges and high schools, and professors; and

* 10663-72, 10708, 11473-8, 12555-8, 12595-6, 13360-2, 13367, 13633-5.

Burma should have a university of its own as soon as circumstances permit.

The monastic schools in Burma should be preserved and fostered.

Organization of the Education Departments in the Provinces.

(iii.) The 'Subordinate' service, which goes down to teachers in village primary schools. The 'Provincial' and 'Subordinate' services are recruited in India, and almost exclusively from natives of the country.

Proposed relaxation of restrictions imposed on Local Governments in regard to the filling up of certain appointments.

362. Subject to the initial recruitment of 'Imperial' educational officers from England, the major Provincial Governments have full power to fill up sanctioned appointments in their educational *cadres*, and to promote the officers occupying these posts, with the following exceptions:—

(i.) In the Central Provinces the appointment of Director of Public Instruction requires the sanction of the Government of India. The Chief Commissioner should have full powers here.

(ii.) The temporary filling of vacancies in the Indian Educational Service by gentlemen who are not members of the 'Provincial' or 'Subordinate' services requires the sanction of the Secretary of State. We agree with the Home Secretary to the Government of India that this power might be suitably transferred to Provincial Governments.

The creation of appointments in the 'Provincial' service, and the alteration of the emoluments of such posts, are subject to the general financial rules which we desire to see relaxed.*

The Government of India do not appear to have laid down any rules in regard to the qualifications of officers to be appointed to the 'Provincial' Educational service.

MEDICAL AND SANITARY.

The Indian Medical Service.

363. The superior *personnel* of the civil Medical and Sanitary departments in India is drawn from the Indian Medical Service. This is an 'Imperial' service, recruited in the United Kingdom; and though the bulk of its members are normally in civil employ, it is primarily a military organization, and its members are commissioned officers of the Army.† Those who are in military employ are concerned with matters affecting the health of the native troops‡, and the officers employed in civil functions form a military reserve which is liable to be utilized as such in the event of war. This enlistment of a single service for military and civil duties is described as an economical arrangement, which provides an adequate military reserve without prohibitive expense.

Assistant surgeons.

364. The upper subordinate officers of the civil Medical and Sanitary departments are, for the most part, civil assistant surgeons. Each Local Government has its own establishment of these officers, who are trained in the Indian medical colleges, and must possess a university

* In regard to the control of the Government of India over 'Provincial' Educational services, Sir F. Lely and Mr. Dutt make the same reservation as in respect to 'Provincial' services generally.

† So long as the Presidencies of Madras and Bombay possessed separate armies, they also possessed a separate Indian Medical Service; but since 1896 the service has been unified throughout India.

‡ Medical duties in connexion with European troops are performed by officers of the Royal Army Medical Corps.

Footnote to Para. 128,

Imperial Gazetteer, Vol. IV., p. 459.

Ibid.

degree or diploma. They hold charge of minor hospitals and the principal dispensaries, or are employed in the larger hospitals and in other subordinate appointments; and the services of many of them are lent to municipalities and rural boards for work in the medical institutions maintained by these bodies. A certain number of civil surgeons, originally held by officers of the Indian Medical Service, have also been set apart, in each Province, for tenure by assistant surgeons.

43086. Military assistant surgeons, also recruited and trained in India, are mainly employed on Army work, but some of them are lent to the Local Governments for duties similar to those performed by civil assistant surgeons, with a view to the economical provision of a reserve for military purposes.

The assistant surgeon class, though styled a 'Subordinate' service is really of the same status as the 'Provincial' services in other departments.

43086. 365. The 'Subordinate' service proper consists, in the Civil Medical departments, mainly of civil hospital assistants, who are trained at local medical schools and employed in lower posts than the assistant surgeons. A certain number of military hospital assistants are, however, also placed at the disposal of the Local Governments for civil duty.

43086. 366. The medical administration of each Province is under the control of the Local Government, and is directed by an officer of the Indian Medical Service, who holds the rank of colonel, and the departmental title of Inspector-General of Civil Hospitals (Surgeon-General in Madras and Bombay). The selection of these officers now rests with the Government of India. Except in Bombay, district medical and sanitary arrangements are in charge of a Civil Surgeon.* He supervises the medical institutions of the district, which are mostly maintained by the rural boards and municipalities, and assists and advises these bodies, and the Collector, in dealing with sanitary matters. In Bombay the Civil Surgeon is principally occupied with duties at the headquarters station, but occasionally inspects outlying dispensaries, although these are under the direct supervision of the Surgeon-General, while district sanitary work is in the hands of the Deputy Sanitary Commissioners. A number of Indian Medical Service officers are also employed on medical work in the Provincial capitals, and in professorial duties at the medical colleges.

- 1770, Vol. III., App. I., p. 175.
Vol. IV., App. I., p. 198.
Vol. V., App. I., p. 203.
Vol. VI., App. I., pp. 130-1.
- Vol. VII., App. I., p. 161.
Vol. VIII., App. I., p. 223.
Vol. IX., App. IV., p. 236.
42583.
42562-3.
- 199, 10874, 14859, 19250, Vol. VII., App. I., p. 161.
33413.
39720-1.
367. With the exception of the Central Provinces, each major Province has a separate Sanitary Commissioner, and he and his deputies act as administrative and inspecting agents of the Local Government in respect to sanitary and vaccination work. The Sanitary Commissioner in Bombay is subordinate to the local Surgeon-General; elsewhere he is an independent officer.
368. The major Provinces also, as a rule, possess special Sanitary Engineers, and Sanitary Boards which are mainly concerned with scrutinizing and advising on schemes for sanitary works. These Boards are variously constituted, but usually include the Sanitary Commissioner
- Sanitary Commissioners.
- Sanitary Boards.
- * Styled District Medical Officer in Madras.

and the Sanitary Engineer. In some Provinces the Sanitary Boards seem chiefly to report on projects which have again to be scrutinized in the departments of the Secretariat; in Burma they are peripatetic advisory bodies; and in the United Provinces they have some power to sanction projects.

Outside appointments held by Indian Medical Service officers.

Director-General of the Indian Medical Service.

369. Officers of the Indian Medical Service also man the chief posts in the Provincial Prisons departments*, act as Chemical Examiners to the Local Governments, and have charge of bacteriological institutes and lunatic asylums.

370. The Director-General of the Indian Medical Service is the head of the service, and, as such, is responsible for the corps being maintained at its sanctioned strength, and for seeing that the authorized number of officers are at the disposal of the Commander-in-Chief, and of the Local Governments, for military and civil duties respectively. He also advises the Government of India in regard to the transfer of officers from military to civil duties or *vice versa*, and on the selection of officers for promotion to the administrative grade, which carries with it the rank of colonel.† The Director-General is also the administrative head of what is known as the Indian Subordinate Medical department, which comprises military assistant surgeons and hospital assistants, and he arranges for their training and recruitment, and for their transfer (when required) to civil employ.

The Director-General is directly subordinate to the Government of India in the Home Department, and advises that Department on questions referred by Local Governments in connexion with officers of the Indian Medical Service, the Indian Subordinate Medical department, and the Provincial establishments of civil assistant surgeons and hospital assistants, as well as on questions relating to medical institutions in the Provinces. He tours through India to confer with, and offer advice to, local administrative medical officers, and to visit medical institutions. Finally, he controls the x-ray institute at Dehra Dun, and the medical store depots, which are primarily military institutions, but also supply civil hospitals and dispensaries.

Promotion of Indian Medical Service officers, and of the subordinate staff.

371. The rank or grade promotion of officers in the Indian Medical Service and the Indian Subordinate Medical department is regulated by the Government of India, on the advice of the Director-General, and is mainly according to length of service. The promotion of civil assistant surgeons and hospital assistants also depends upon length of service, except in the higher grades, but is in the hands of Local Governments, though governed by uniform rules laid down by the Government of India. Civil assistant surgeons and hospital assistants have to pass septennial examinations as a condition of promotion. In the case of assistant surgeons in Madras and Bombay, these examinations are conducted by the local Surgeon-General; otherwise there is a common examination under the direction of the Director-General.

Control of the Government of India in regard to:—
(a) Manning of the Provincial Indian Medical Service cadres.

372. In selecting officers of the Indian Medical Service for ordinary civil employ in the Provinces, the method adopted by the Government of India is to follow priority of application, subject to general fitness. The eligibility

* District jails are in charge of the Civil Surgeons.
† The attainment of military rank up to the rank of lieutenant-colonel is regulated by a time scale.

of an officer for a Province, or a group of connected Provinces, is ordinarily determined in England at the time he enters the service.

43086. Each Local Government is entitled to a number of Indian Medical Service officers sufficient to fill the total number of *cadre* appointments in the Province, and to supply a normal reserve of 20 per cent. thereon to fill leave vacancies. Officers filling *cadre* appointments are placed permanently at the disposal of the Local Government, the normal reserve is temporarily at its disposal, and the transfer of an officer from the temporary to the permanent list requires the concurrence of the Government of India. Local Governments occasionally require special additions to staff on account of famine, plague or other emergency, and such demands are supplied, so far as it is practicable, by the Director-General drawing men from other Provinces, or from the military side.

938-44,
20620-2,
43086,
45548. 373. The selection of medical officers to fill posts for which special qualifications are required—such as chemical examiners, alienists, jail officers, sanitary officers, and bacteriologists—is now made in increasing measure by the Government of India. They also appoint to professorships in medical colleges outside Madras and Bombay.

(b) Selection of Indian Medical Service officers to fill special posts.

43122-31,
43312-3. 374. A Local Government must obtain the sanction of the Government of India to the reversion to military employ of an officer whom it deems unfit for civil duties; and leave applications of Indian Medical Service officers have to be counter-signed by the Director-General, in order to enable him to see whether a Local Government is depleting its reserve unduly.*

(c) Reversion of Indian Medical Service Officers to military duties, etc.

Vol. VIII.,
App. II.,
p. 270. 375. It will thus be seen that Local Governments are under stringent control by the Government of India, both as regards their superior medical staff generally, and in respect to the filling up of particular appointments. In 1899 the Madras Government considered the position so unsatisfactory that it asked for a completely separate *cadre* of Indian Medical Service officers for duty in that Presidency, from which no officer should be withdrawn without reference to the Local Government, and, in the case of permanent withdrawal, without his replacement by another officer. The Government of India disapproved of these proposals, as being inconsistent with the scheme of a uniform Medical service for military and civil duty throughout India, and involving extra expense as well as grave administrative difficulties.

Suggestions formerly made for separate Medical services in Madras and Bombay.

Ibid In 1903, again, the Bombay Government asked for a separate civil Medical service; but the Government of India declined to take up this question, on grounds of policy and expense.

799-805,
12394-405,
Vol. VII.,
App. II.,
p. 163,
33410. 41514-25,
43196-205,
43248-62,
45418,
45870-1,
45880,
45882. 376. No similar proposal was specifically put before us; but various suggestions were made in the direction of giving Local Governments a freer hand in the selection of Indian Medical Service officers for civil employ, in the reversion to military duty of officers not found satisfactory in respect of civil work, and in the selection

Suggestions now made for the relaxation of some of the restrictions now imposed on Local Governments in the matter of their medical staff.

* The Director-General states, however, that absence of his counter-signature would not debar the grant of leave to an officer.

of officers for administrative and special posts. It was also suggested that junior Indian Medical Service officers might be more profitably employed, in the early years of their service, as supernumeraries in the large civil hospitals, where they could obtain greater facilities for the study of tropical diseases than on military medical work. At present officers are eligible for civil employ after two years' military work, but they do not, as a rule, quit military duty till they have put in not less than six years' service.

the existing character of the Indian Medical Service should be maintained, but suggestions are made for remedying the undue centralization which now obtains.

377. The special restrictions on Local Governments in the matter of their medical *personnel* might be obviated if superior civil medical work in the Provinces were made over to a separate civil Medical service, military exigencies being met by giving officers of this service some preliminary training with Indian troops, and by rendering them liable to be called up for military duty in case of emergency. We consider, however, that the evidence in no way justifies such a drastic measure, which would revolutionize the character of the present Indian Medical Service, and might lead to serious difficulties in recruitment; and we do not think that the suggestion would adequately provide for military requirements. We do not, therefore, recommend alteration in the existing character of the Indian Medical Service, but we make the following suggestions for remedying the undue centralization which, we think, now obtains.*

10021-3,
17141-3,
23851-2,
29490-2,
29501-7,
33453-6,
43243.

(i.) Local Governments should continue to take Indian Medical Service officers who desire civil employ, and have been declared eligible for a particular Province, in order of seniority.

791-6,
12390-2,
12421-3,
33410,
33454-6,
41519-25,
43086,
43196-200,
43237-43,
43248-55.

(ii.) Such officers of the Indian Medical Service should, after having undergone such period of military training as the Government of India may consider essential, and as soon as they can conveniently be spared by the military authorities, be sent for civil duty to the Provinces to which they have been allotted. If there is, at the time, no *cadre* vacancy there, they can be employed as supernumeraries in large hospitals or otherwise. The military authorities would have the first claim to such supernumeraries in the event of a shortage in the military medical *cadre*.

797-806,
12394-404,
17149-56,
33410,
33433-4,
41514-8,
43201-5.

(iii.) A Local Government should be able to revert an Indian Medical Service officer to military employ if it does not consider him suitable, provided such reversion takes place within three years of his first attachment to the Province for civil employ. We understand that this is the principle now adopted in the case of combatant military officers serving in a civil department, or in some special branch of the Army.

807-9,
914-20,
14870-1,
23794-9,
23864-8,
43122-31,
43256-62.

Assuming, as we do, that the initial distribution of Indian Medical Service officers among the Provinces, for eventual civil employ, which takes place before they come out to India, is carried out with reference to the probable needs of each Province, the above proposals are intended to solve the question of the employment of the men not actually required for military duties. These constitute a reserve which should, we consider, be distributed among the Provinces. There will then be no question of referring to the Director-General in the case of the grant of leave to members of

838-42,
17141-3,
23851-2,
27366-8,
29490-2,
33453,
41512-3,
43086,
43166-78,
43244-7.

* Messrs. Dutt and Hichens prefer a separate civil Medical service.

33418-22, 33431-2, 43086, 43164-5, 43213-8. the Provincial staffs, or to the Government of India as regards the employ or confirmation of officers in civil posts, though their good offices might occasionally be required by some Province which needed special medical assistance (as in the case of a plague epidemic) in regard to the temporary transfer of officers from military duty, or the loan of men from the *cadre* of some other Province.

810-1, 933-7, 12405-11, 43086. (iv.) The selection of Indian Medical Service officers to be full colonels, and for administrative military work, must rest with the Government of India as at present; but, among such officers, the Local Governments should have full freedom of selection for the headship of their civil medical departments.

938-44, 17158-62, 20621-2, 23857-63, 29500-7, 43086, 43160-3. (v.) Medical officers employed in jail, sanitary, and medical instruction work, and as chemical examiners and alienists, are all concerned with Provincial administration, and should be selected and promoted by the Local Governments. It will be sufficient for the Government of India to prescribe general qualifications. If a Local Government cannot find a suitable officer in its own Province, it can, of course, apply for a man from another.

20623, 42561, 42628-41, 43220-2. (vi.) There is much to be said for the view, put forward by some witnesses, that bacteriological institutes should, in present circumstances, be made entirely Imperial; but this is a matter of administrative expediency upon which we do not pronounce a definite opinion. If, however, Provincial institutes are maintained, the officers working in them should be selected by the Supreme Government; and steps should be taken to co-ordinate the work of the Provincial and Imperial institutes, and employ their labours to the best purpose, by periodical conferences such as those held by the Board of Agriculture.

7169-73, 9373, 9508-14, Vol. VII., pp. II., 163, 3435-42, 3451-2, 5482-3. Vol. VIII., App. II., pp. 228, 231, 244 & 272. 39251, 41502-4, 43223-30, 43280-5, 45670-5. 378. Complaint was made, in Bombay and elsewhere, of recent orders by the Government of India which took away the discretionary power of Local Governments in matters relating to the acceptance of fees for private work by particular medical officers. We understand, however, that these rules are now under revision; and we need only say that, in our opinion, such matters ought to be decided by the Local Governments, the control of the Government of India, if any such is required, being limited to the prescription of general principles.

Vide para. 128. 43183-95, 43263-8, 43286-304. 17137-40. 10832-40, 12333. 379. We consider that Local Governments should have as full power over their civil assistant surgeons and hospital assistants as in regard to other 'Provincial' and 'Subordinate' services; and that there is no necessity to place such officers on rates of pay which are uniform throughout India, or to lay down uniform rules as to recruitment and promotion.* As an instance of the undesirable delays that occur under the present system, we cite the fact that, when we took evidence, a scheme sent up by the Bengal Government for the improvement in pay of hospital assistants had been delayed for 2½ years, and was still under consideration, because the Government of India had to consider the circumstances in other Provinces. In Burma, again, we were informed that the Local Government would have liked to obtain Burman hospital assistants instead of importing men from Madras and the Punjab, but that this would have involved paying more than the general scale permitted.

Footnote to para. 128. * Sir F. Lely and Mr. Dutt dissent, as regards civil assistant surgeons, for the reasons stated previously.

Orders in regard to acceptance of fees by medical officers.

Unnecessary to place civil assistant surgeons and hospital assistants on uniform pay.

Under present financial rules, reference to the Government of India would still be necessary in regard to the emoluments of senior assistant surgeons, which rise to Rs. 300 a month, and to alterations in grade pay generally; but the proposals we have made in Chapter III. will do away with these restrictions.

43184. Paras. 120-8.

The scheduling by the Government of India of particular civil surgeoncies as tenable by assistant surgeons is unnecessary.

380. While the Government of India must continue to regulate the number of civil surgeoncies which may be made over to the assistant surgeon class in each Province, Local Governments should, within such limits, have full power to post assistant surgeons to any particular civil surgeoncy. In other words, the scheduling by the Government of India of particular stations as tenable by assistant surgeons, should be discontinued.

43086.

The Director General of the Indian Medical Service should be more freely used by Local Governments as an adviser.

381. We think that the Director General of the Indian Medical Service should be used by the Local Governments as an adviser in medical questions to a greater extent than he is at present, and that his functions in this respect should be of the same character as those which we propose for Imperial Inspectors-General as a class.

43086, 43173. Chap. VIII.

The Imperial Sanitary Commissioner.

382. Between 1880 and 1904, the Director General was also Sanitary Commissioner with the Government of India, but in the latter year a separate Imperial Sanitary Commissioner was appointed. His functions were described as being to advise the Government of India upon sanitary and bacteriological questions, and to consult and confer with Local Governments and their Sanitary officers on these matters, but he was not to be allowed to encroach, in any respect, on the administrative authority of the Local Governments and their officials. The Sanitary Commissioner is also in direct charge of the central bacteriological institute at Kasauli.

42521, G. of I. Res. of 8th Sept. 1904.

His proper functions in relation to Local Governments.

383. In 1906 the Imperial Sanitary Commissioner proposed *inter alia*—

Letter to G. of I., No. 1032, of 14th Aug. 1906.

(i.) That the position of the Provincial Sanitary Commissioners should be improved.

(ii.) That, as a preliminary step towards unifying the Sanitary departments throughout India, Sanitary officers should be directly appointed by the Central Government.

(iii.) That an 'Imperial' service of Sanitary Engineers should be created.

It appears to us that these suggestions trench on the administrative sphere, and were not in accordance with the terms of the Sanitary Commissioner's appointment. His functions in relation to the Provincial Governments should, we think, be of an advisory, and mainly of a technical, character; and his relations with them and with their officers should be regulated by the suggestions we have made in respect to Imperial Inspectors-General as a class. Acting within these limitations, he should prove a very useful adviser to Local Governments as well as to the Government of India.

Chap. VIII. Vol. VII., App. II., p. 163.

Local Governments should be able to appoint their own Sanitary Commissioners.

384. Our recommendation in paragraph 377 (v.) above will cover the appointment by Local Governments of their own Sanitary Commissioners, a power which is now enjoyed only by the Governments of Madras and Bombay. *A fortiori* they should have a free hand in the selection of Deputy Sanitary Commissioners, which the Imperial Sanitary Commissioner desired to place in the hands of the Government of India.

42572-5, 42722-7.

385. We think it desirable that the Sanitary Commissioners of the several Provinces should meet occasionally in conference, under the presidency of the Imperial Sanitary Commissioner.

Desirability of occasional conferences of Provincial Sanitary Commissioners.

CHAPTER VIII.

IMPERIAL INSPECTORS GENERAL, ETC.

386. When dealing, in previous chapters, with the various Departments of the Government of India which control and supervise subjects primarily administered by Local Governments, we have had occasion to discuss the position and duties of certain Imperial officers variously known as Directors or Inspectors General.* It is necessary, however, to consider more particularly the functions and position of these officers as a class. Such experienced administrators as the late Lieutenant Governor of the Punjab (Sir D. Ibbetson) and the present Lieutenant Governor of the United Provinces have thought it necessary to sound a note of warning as to the possibility of administrative encroachments by the Imperial Inspectors General, while in Madras and Bombay they are regarded with frank alarm, and the need of limiting their functions has been strongly insisted upon.

Vol. IX.,
App. V.,
p. 237.
Vol. VII.,
App. II.,
p. 163.
410-4,
1014-54,
1310-3,
8679-81.
Vol. II.,
App.,
p. 328.
32085-95,
33181,
33219,
33315,
35531,
35885.
Vol. VIII.,
App. II.,
p. 232.

387. The principal officers of this class are the following:—

Under the Home Department—

The Director General, Indian Medical Service.
The Sanitary Commissioner with the Government of India.

The Director General of Education.
The Director of Criminal Intelligence.

Under the Revenue and Agriculture Department—

The Inspector General of Forests.
The Inspector General, Civil Veterinary Department.

The Inspector General of Agriculture.

Under the Public Works Department—

The Inspector General of Irrigation.

Under the Finance Department—

The Inspector General of Excise and Salt.

Under the Commerce and Industry Department—

The Director, Geological Survey, in respect to mining matters.

The principal Inspectors General.

42521.

The appointments shown in italics were created in, or subsequently to, 1901; but one of them, the Sanitary Commissionership, is a revival of a separate post, the functions of which were subsequently merged in those of the Director General of the Indian Medical Service; and another, the Inspector Generalship of Irrigation, was formerly held by the Secretary to the Government of India in the Public Works Department in addition to his secretariat functions.

Vol. X.,
App. Ic.,
p. 193.

* The difference in title does not connote difference in functions—thus, the Director General of Education has no power to “direct” Provincial educationists—and we shall refer to these officers generically as Imperial Inspectors General.

These officers in no way replace Secretaries to the Government of India.

388. In considering the manner in which the Inspectors General should be utilized, we would lay stress on the fact that they cannot, in any way, replace the Secretaries to the Government of India in the Departments with which they are connected. The Secretary, whose position corresponds generally with that of a Permanent Under Secretary of State in the United Kingdom, must remain the *adlatus* of the Member of Council in charge of a Department, and the object of creating an Inspector General is to assist him with expert knowledge, and larger personal acquaintance with local conditions than can be possessed by the Secretariat staff.

Their prime function is to act as advisory officers to the Central and Local Governments.

389. The duties of the Imperial Inspectors General are fully defined in the Resolutions of the Government of India constituting their appointments, some of which we have already referred to. Their prime function, as there explained, is to act as advisory officers to the Government of India and also to Local Governments, and it is clearly stated that their appointment is not to involve administrative interference with the latter.

Paras. 185, 205, 301, 319, 328, 345, 352, 354, 370, 382.

Arguments of the Home Secretary as to the administrative utility of Inspectors General.

390. The utility of these officers from an administrative point of view was strongly urged by the Home Secretary to the Government of India. He has suggested to us that, as decentralization progresses, the existing methods of obtaining information as to the proceedings of Local Governments will prove inadequate to enable the Government of India to discharge their responsibilities to the Secretary of State, or to exercise their legitimate functions of control over the Local Governments; and that it is “essential that they should have some machinery for keeping them continuously informed of what is going on in the different Provinces, and to bring to their notice matters which can be learnt only on the spot.” He considers that an Imperial Inspector General should be entitled to obtain direct from officers in the Provinces any information which may be necessary to enable him to keep the Government of India informed on matters of general importance relating to his branch of the administration, and that, to that end, every facility should be given him by the corresponding officials of Local Governments. Sir H. Risley would prefer such references to be made formally rather than demi-officially, though he does not attach special importance to this; and he would make it a general instruction that such correspondence should be restricted as much as possible, while he would also forbid periodical returns being called for, except with the sanction of the Government of India. He lays stress, in fact, on the great advantage of the Government of India being able to supplement paper information by the first-hand knowledge of expert inspecting officers.

45394, 45429-42, 45549, 45850-1, 45885-6.

Other considerations in favour of these officers.

391. Another consideration in favour of Inspectors General is that their will occasionally enable the Government of India against the prescribe for one in another, which in the case of Meritment of India has been in one place on occasion to note. The application of a tendency to certain extent inevitable in Secretaries of the Government previous experience has usually only. We have already had agency in respect to land revenue

45549-4

Para. 287.

matters. An Inspector General's initial experience may, it is true, also have been in a single Province; but his personal contact with diverse conditions elsewhere should soon dissipate any doctrinaire prepossessions in favour of universal application of the methods with which he was primarily familiar.

14664-5.

It may also be contended that the existence of these Inspectors General will permit the delegation to the Provincial Governments of powers which it might otherwise have seemed desirable to keep in the hands of the Central Government.

Vol. VIII.,
App. II.,
p. 232.

392. The Bombay Government challenges the necessity for most, at any rate, of the present Inspectors General, and holds that they should not be permitted to visit the Provinces, or to correspond with Provincial officers, unless authorized to do so by the Local Government. The other Local Governments, however, do not take up this extreme attitude, although they are by no means satisfied with the present position.

The utility of Inspectors General as advisers and inspectors in technical matters is generally recognized.

Vol. IX.,
App. V.,
p. 237.

The late Sir D. Ibbetson drew attention to the danger that the specialization, which has led to the appointment of the Imperial Inspectors General, might result in centralization. Specialization is a necessary development of modern administration, and so far as the Imperial Inspectors General, by inspection and advice, improve the technical efficiency of the administrative departments of the Government of India and of the Local Governments, the evidence we have taken appears fully to recognize the benefit which such officers are able to confer, by assisting administrative officials whose tale of work and previous education does not permit them to be themselves experts in all the subjects with which they have to deal.

9972,
14365,
17407,
19243,
20417,

28488,
Vol. VII.,
App. II.,
p. 163.
42325.

H.D. Des.,
No. 19 of
9th May,
1907.

393. The Government of India seem, however, to think that specialization must also involve some degree of centralization, while Local Governments evidently regard such a result with grave apprehension.

The Local Governments and their principal officers are, however, very apprehensive of administrative interference by Inspectors General.

Vol. II,
App.
p. 328,
Vol. VII.,
App. II.,
p. 163.

Vol. IX.,
App. V.,
p. 237.
14238,
39526-30,
13689,
14115.

The Governments of Madras, the United Provinces and the Punjab, the Chief Secretaries in Bengal and the Punjab, and the Financial Commissioner of Burma all warned us of the danger that the Inspectors General might assume administrative control, and that their activities might undermine the constitutional position of the Local Governments. The Chief Secretaries of Bengal, Eastern Bengal and Assam, and the United Provinces urged that the Local Governments ought to be heard before the Government of India took any administrative decision upon the opinion of these officers, and this view found favour elsewhere. Finally, the Chief Secretary in Madras, and the Financial Commissioner of Burma held that it would be a long time before any Inspector General could obtain such knowledge of the systems of the different Provinces as to render him a thoroughly trustworthy adviser in regard to the very diverse circumstances and conditions of each. This view was shared by the officiating Director General of Education.

14557,
19243,
28231.

18468,
18593-600,
18761,
30377,
1042,
14100-5.

43529-31.

7794-8,
8679,
10379,
19642,
20417,
27189.

32067,
35885-6,
38113,
42006,
42325,
18468,
18800.

394. There was, in fact, practical unanimity among the senior officers of all the Provinces that the sphere of duty of the Imperial Inspectors General should, except in matters of research and enquiry, be limited to consultation and advice, or as some witnesses in Bengal put it, that such officers should not go beyond suggestion and inspection.

Such apprehensions have obscured appreciation of the utility of Inspectors General.

Indeed, the possible dangers to the position of Local Governments from these expert officers loomed so large in some Provinces as to obscure appreciation of the undoubted benefits which might be secured if their sphere of work were clearly and suitably defined, benefits which have, as already stated, been frankly admitted by a number of important officials. We were, in fact, left under the impression that the Provincial Governments had, generally, not consulted the Inspectors General as much as they might with advantage have done.

An agency of this character is necessary, but its existence should not bring about any greater degree of centralization.

395. While admitting the necessity for an agency of this character, and the advantages which may be derived therefrom, we consider that the existence of Imperial Inspectors General need not, and should not, bring about any greater degree of centralization. We think it clear, however, that there has been a tendency in that direction, and this requires to be checked, not merely by stricter observance of the instructions already issued, but by a more detailed definition of the functions of Imperial Inspectors General and the manner in which these are to be exercised, and this we proceed to give.

Proper functions of an Inspector General.

396. After consideration of the great mass of opinion placed before us on this subject, we hold that the proper functions of an Imperial Inspector General are :—

(i.) The charge of experiments and research which the Government of India desire to carry out directly, and the supervision and co-ordination of subsidiary research in the Provinces.

(ii.) The establishment of bureaux of information with special regard to the needs of Imperial and Provincial administrative departments, and the dissemination of useful information.

(iii.) The furnishing of advice and information to the Government of India in regard to technical matters of which the Inspector General has special knowledge.

(iv.) The furnishing of full and ready assistance to Provincial Governments and their officers, either in response to enquiry or on his own initiative.

(v.) Inspection, throughout India, in respect to matters falling within his sphere.

Methods in which his functions should be exercised.

397. In order that an Inspector General may discharge these functions, he should have the right of the freest personal enquiry on tour wherever he may choose to go, and to receive every help that local officers can render to him, in furtherance of such enquiry. As a corresponding duty, he should give full notice to the Local Government, as well as to the head of the department with whose work he is concerned, whenever he proposes to visit a Province, informing them of the object of his visit, and enquiring if there is anything to which the Local Government would wish him to give special attention while he is in its territories.

398. On the conclusion of his tour in a Province, he should submit to the Local Government a memorandum stating his conclusions in regard to matters that have come under his notice, and as to which he is entitled to advise, while if he has noticed methods or systems which he considers to be unsatisfactory, he should indicate the remedial action which he deems necessary. When, however, an Inspector General sees reason to write in this latter sense on matters which fall within the sphere of a

Provincial Government, he should, if possible, see either the Secretary or the Member of Government in charge of the department concerned before he leaves the Province.

An Imperial Inspector General should send a copy of his inspection notes to the Government of India; but this should be only for information, and that Government should not take any direct action upon them in respect of matters of Provincial administration until the Local Government has had an opportunity of dealing with the case.

The Local Government should include the Inspector General's memorandum, and any ensuing correspondence or orders, in its printed "A" proceedings. As these are forwarded monthly to the Government of India, that Government will, if the memorandum has raised any serious point, be able to ascertain the action taken upon it by the Local Government, and to take such further steps (if any) as may then seem necessary.

399. Encouragement should also be given to Provincial heads of departments to visit centres of Imperial research and enquiry, and every assistance should be rendered to them in respect to the objects of their visit.

400. It is most undesirable that the Imperial Inspectors General should have any administrative authority in the Provinces, still more that they should be regarded as being in any way the executive heads of the departments with which they are connected. Development of their functions in that direction would give the Provincial departmental officer two masters, and an inducement to look past his own Local Government, and this is evidently one of the points on which Local Governments are most sensitive.

It follows that direct communication between the Inspector General and the heads of Provincial departments should be confined to technical matters, and, even there, should not extend to anything involving criticism of existing methods, suggestions for any new departure, or calls for information which cannot be easily and readily furnished by the Provincial officer. Any communication going beyond this should be addressed to the Local Government. Whether communication between the Inspector General and the heads of Provincial departments should be official or demi-official is a matter which should be settled in accordance with the views of each Local Government. We mention this point as we find that some of the Local Governments received with dissatisfaction a recent change from the demi-official to the official form, sanctioned by the Government of India in the case of the Sanitary Commissioner.

401. Further, in matters touching general administration, all appearance on the part of the Government of India of using their expert advisers to coerce Local Governments into adoption of projected reforms for which these are not prepared should be avoided. These advisers will not be in a position to weigh the local factors which tell for or against administrative changes with the knowledge of the men on the spot and of the Provincial Governments. They may occasionally tender useful information as to steps which have been taken in other Provinces, or bring to notice that an experiment which local authorities meditate has been tried elsewhere and failed; but having furnished information of this

Provincial heads of departments should visit centres of Imperial research.

Imperial Inspectors General should have no administrative authority in the Provinces.

All appearance on the part of the Government of India of using Inspectors General to coerce Local Governments into adoption of reforms should be avoided.

sort, they should leave it to the Provincial Government to make such use thereof as it thinks fit, for it may deem that the local circumstances render such a precedent inapplicable. The main function of the Inspectors General with regard to administrative problems is, we think, to keep scientific knowledge up to date and disseminate it, and thus to enhance the appreciation of the technical factors of a problem by Provincial experts and Local Governments, as well as by the Government of India.

Dangers of making use of Inspectors General as a fresh administrative agency.

402. In such matters as police, irrigation, sanitation, excise, education, agriculture and forests, special care is necessary to guard against the danger of making use of the Inspectors General as a fresh administrative agency.* These are branches of work essentially within the domain of Provincial administration, and if the hand of an Inspector General can be traced in imposing policy or in shaping administrative local detail, the Provincial Governments cannot but be quick to feel that the Government of India are setting them aside and giving their confidence elsewhere. Any such impression must at once react on the feeling of responsibility among Local Governments and Provincial departments, and tend to deaden local initiative, producing lifeless uniformity and timidity, or else active hostility to suggestions of the Central Government for which an Inspector General is thought to be responsible. As the machinery for administrative enquiry and action by the Government of India is already ample, no further agency is required here.

Further suggestions for avoiding this risk.

403. Administrative interference by Inspectors General is, in our opinion, the gravest danger of the present system. To guard against it effectually, we think that whenever an Inspector General, in advising on a case, makes any recommendation, or statement of alleged fact, at variance with the report of the responsible Local Government, with the result that a Secretary to the Government of India proposes that the Local Government should be overruled, the case should be sent back confidentially to the latter Government, for consideration of, and comment on, the remarks of the Inspector General and the Secretary, before the Government of India finally deal with it. The reply minute by the Local Government should, in such circumstances, be entirely self-contained, and should be over the signature of the Lieutenant Governor or Chief Commissioner, or, in the case of a Council Government, of the Member of Council primarily responsible for the department concerned.

The fact that this is to be the normal course of procedure will make the Inspector General temperate in criticism, and cautious in his statement of facts, and will tend to prevent the Government of India forming a mistaken appreciation of the problems submitted for their orders. These expert advisers cannot always be relied on for complete accuracy as regards Provincial matters, and may easily be subject to correction in respect thereto by officers with greater knowledge of the Province discussed.

* But in respect to productive or protective irrigation works which are to be financed by the Government of India, the Inspector General of Irrigation must of course advise that Government in all matters which affect the selection of a particular scheme as an object of expenditure, and the amount of outlay thereon. 8316-22, 8379-82, 15052, 27479-86.

404. In short, there is a sphere of most useful work open to the Government of India specialists, in helping all who have administrative responsibility but have not time for comparative study, and in keeping the Central and Provincial Governments apprised of the results of their inspections ; but they should not be allowed to overshadow Provincial experts or to usurp the responsibility of Provincial authorities in matters relating to ordinary administration. On the other hand, the Provincial Governments should consult them fully and freely on any matter in which their advice may be of assistance.

Such specialists should be selected rather for high technical skill than on the ground of administrative ability or departmental seniority.

405. We cannot agree with those witnesses who suggest that periodical conferences of the heads of Provincial departments would be a satisfactory substitute for the Imperial Inspectors General. Heads of departments are primarily selected for administrative ability and may lack high technical knowledge, while occasional conferences could not in any case fill the place of a permanent expert adviser of the Government of India, and of Local Governments, on technical matters.

We consider, however, that the work of an Inspector General might often be usefully supplemented by conferences of this description, over which he should preside. As we have remarked with reference to the Board of Agriculture, a periodical conference of this character ensures co-operation and co-ordination, and reduces the risk of friction and misunderstanding between the Central and Local Governments.

406. The regular touring of the Inspectors General should in no way prevent occasional visits by the Heads of Local Governments to the headquarters of the Government of India, and by Members and Secretaries of the Government of India to the Provincial capitals. We agree with the Lieutenant Governor of the United Provinces that much benefit would accrue from such personal communication in respect to important matters which may be under official discussion, and we should like to see some relaxation of the restrictions which have been placed upon the touring of the Members and Secretaries of the Supreme Government.

407. The Government of India have frequently appointed Commissions or Committees to deal with particular branches of administration in the Provinces which appeared to call for general reform or for greater co-ordination, and we consider that the appointment of such bodies has led to good results. When any question of general reform is under consideration, it is much better to proceed by this method than by taking steps on the advice of Imperial Inspectors General. Dangers to be guarded against are, however, the passing of over-detailed orders on a Commission's report, and the assumption of a larger degree of control over Provincial administration in consequence thereof. Any development of policy, or increase in the efficiency of establishments, resulting from a Commission's labours should enable the future control of the Government of India to become more general, and ought thus to promote decentralization rather than lead to increased supervision over the Local Governments.

Concluding remarks as to the proper sphere of work of Inspectors General.

Occasional conferences by heads of Provincial departments would be useful but cannot replace Inspectors General.

Personal communication between the highest officials of the Central and Local Governments should be encouraged.

Commissions and Committees of Enquiry appointed by the Government of India: their utility and possible dangers.

CHAPTER IX.

LEGISLATION, APPEALS, AND REPORTS AND RETURNS, ETC.

LEGISLATION.

408. All Acts passed by a Provincial Legislative Council have to receive the assent of the Governor-General as well as of the Governor or Lieutenant-Governor ; and a Local Government cannot ordinarily place a Bill before its Legislature until it has been examined and approved by the Government of India and submitted to the Secretary of State.

The existing outside checks on Provincial Legislation should continue.

The Bombay Government desires, except where Provincial legislation may affect direct Imperial interests, such as defence, or foreign relations, to eliminate the control of the Government of India over such legislation, preserving only a formal assent thereto by the Governor-General, and a general control by the Secretary of State. We have already expressed the view that the Government of India should exercise a general control over Local Governments in administrative matters, and it follows that they should be in a position to supervise the embodiment of administrative policy in Provincial legislation. Having regard to this, and in view of the grave consequences which might result from hasty or ill-conceived measures, we think that the existing control over Provincial legislation should be fully maintained.

Our proposals and their corollaries will involve much amending legislation.

409. The proposals we make throughout this Report in the direction of decentralization, and specific suggestions by Local Governments and high officials which we have not thought it necessary to discuss in detail, will, if accepted, involve, in present circumstances, an immense amount of continuous amending legislation in regard to sections of particular Acts which vest in the Government of India, in a Local Government, or in a specified subordinate authority, powers the delegation of which to lower agency has now become desirable.

Schedule III., appended to this volume, embodies proposals submitted by certain Local Governments in this direction, arranged in three parts, dealing respectively with Imperial Acts of more or less general application, Imperial Acts of local application, and Provincial Acts.

We do not commit ourselves to an opinion as to the individual merits of these suggestions, save in so far as they are covered by proposals we have ourselves made ; and the schedule does not embody the views of all the Local Governments at the time the Commission assembled*, nor was it framed on consideration of the necessities which will arise if our proposals be adopted, and applied in like spirit to matters with which we were unable to deal in detail. The schedule as it stands is, however, sufficient to indicate the enormous amount of legislative amendment which will arise out of our recommendations.

It will be impossible to deal with these by the specific amendment of every Act affected.

410. To deal with this by the separate specific amendment of every Act affected is, we think, out of the question. Such legislation could not proceed at any uniform rate or in any uniform shape ; and the amount of

* The Bombay Government, for example, did not submit any such proposals.

Para. 28.

Vol. VIII., App. II., p. 234. 35732-9.

Vol. VII., App. II., p. 163. 35887-9. S. of S. Des. No. 112, of 5th Aug., 1904.

detail involved, and the absence of finality in respect to a number of proposals for delegation which would be very useful as provisional measures, would clog the Legislatures of India with petty amending Bills for years to come. Further, when there is any question of amending an important Act in some of its details, the tendency is always to postpone such a step until it becomes necessary to effect a general revision of the law. This method of procedure would therefore involve great delay, while its results would be rigid, and incapable of further amendment save by the same cumbrous method, and the progress of the reforms we desire would thus be seriously hampered.

411. It appears to us, therefore, that the procedure required must take one of two shapes, viz. :—

(i.) The enactment of a general Decentralization Act, or Acts. These would contain, in schedules, the sections of all the specific Acts in which it is desired to forego the necessity of previous sanction to administrative acts by the Government of India, to substitute the Local Government for the Government of India as the executive authority which can take action in certain cases, similarly to substitute for a Local Government a Board of Revenue or other subordinate authority, and so on.

(ii.) The passing of a general Act of Delegation, which would permit the transmission of executive functions from a higher to a lower authority by notification of the Government of India or of a Local Government, as the case might be. Such an Act would follow the analogy of Act v. of 1868 (India), which permits the Bombay Government to devolve upon the Commissioner in Sind any functions vested in it by Acts of local application, and, with the consent of the Government of India, to make a similar delegation of powers given to it by general Imperial Acts.* There is also a later precedent in the case of Burma, where section 5 of Act XVIII. of 1888 authorizes (subject to the sanction of the Government of India) delegation to the Financial Commissioner of any functions assigned by law to the Local Government.

Vol. VIII.,
App. II.,
p. 235.
Vol. IV.,
App. II.,
p. 202.
Vol. V.,
App. II.,
p. 205.
Vol. VII.,
App. II.,
p. 162.
39251,
39534,
10354,
25181-4.

412. Opinion as between these two courses was fairly evenly divided; but in favour of the latter we have the Governments of Bombay, Bengal, Eastern Bengal and Assam, and the United Provinces, and the late Lieutenant-Governor of the Punjab, while the Chief Secretaries of Burma and the Central Provinces gave a qualified assent to the principle.† Among those opposed to the suggestion were the Members of Council in Madras, the Agent to the Governor-General in Baluchistan, the Commissioner in Sind, and the Home and Revenue Secretaries of the Government of India, the two latter preferring the schedule method.‡

* In the case of some Imperial Acts, e.g., those connected with criminal procedure and customs, the power of delegation is left to the full discretion of the Bombay Government.

† In favour of course (i.).—1568-71, 7622, 7720-2, 7748-70, 19243, 19356, 19508-16, 19642, 19756-62, 21743, 21935-40, 22048-9, 29541-6, 29599-600, 29884-5, 31036-9, 40731-2, 42360-1, 42478-80.

In favour of course (ii.).—3893-5, 12310, 14238, 14468-74, 14652-7, 14844, 14943-8, 15183-4, 25860, 25952-6, 25962-5, 28353-8, 28607-8, 32067, 32240-2, 32450-9, 35740, 35800-4, 35863-4, 39251, 39338-44, 39534.

‡ 8821-5, 8878-83; Vol. IX., App. II., p. 217; 37222, 37339-48, 37370-2, 44394-7, 45392, 45443-6, 45767-72.

There are two other alternatives :—
(i.) A general Decentralization Act or Acts, with schedules of the specific amendments required.

(ii.) A general Act of Delegation, following the analogy of the Sind Act.

Evidence in regard to these two courses.

Some witnesses would also limit the delegations permissible by excluding matters relating to taxation, or bearing upon the liberty of the subject*, and others again would provide wide delegating clauses in all future legislation.†

Objections to each course.

413. The objections to a Decentralization Act as described in paragraph 411 (i.) are, that though this would prove a more convenient machinery than the separate amendment of each Act, it would still involve a great amount of labour, correspondence, delay, rigidity, and want of finality, since even if schedules could be made complete as regards present requirements, they would very soon require further amendment.

The objections to a General Delegation Act are—

(a) That it would be giving what might be described as a "blank cheque" to the Executive Government, and would thus involve an abdication by the Legislature of its proper functions.

(b) That, in many cases, the necessity for reference to a Local Government or to the Government of India in particular matters was deliberately inserted in their Acts by the Imperial or Provincial Legislatures, and that modification of such provisions by executive order would be regarded as a breach of faith.

Primâ facie these objections to a Delegation Act are weighty, but we have indicated below how they can be met.

Our reasons for preferring a General Delegation Act.

414. We consider that a general Delegation Act affords the most convenient and elastic machinery for legislative decentralization. The Sind Act above referred to was itself based on the precedent of Act XXXII. of 1867 (India), under which the Governor-General in Council was empowered to delegate the powers of a Local Government to the then Chief Commissioners of Oudh, the Central Provinces and Lower Burma, and we have it from the present Commissioner in Sind that "the Act has undoubtedly proved most valuable, and its working has been entirely successful. A careful search of the Commissioner's records since the date of its passing has failed to reveal a single instance of complaint against it. It has enabled the Commissioner in Sind to exercise the powers of a Local Government under a number of Acts which have since been passed, or extended to Sind in the natural development of more highly organized conditions of administration." Other witnesses gave evidence to the same effect, and desired the extension of the Act outside Sind.

The Commissioner in Sind was not in favour of such extension, mainly, it would seem, because he feared that such a step would affect the exceptional position he now holds, and accelerate the tendency (to which he called attention) to place him more on a level with the ordinary Divisional Commissioners of the Bombay Presidency.

As observed in a subsequent chapter, while we desire materially to enhance the status of the ordinary Commissioners, we do not wish to lower the special position of the Commissioner in Sind, nor do we think that the

* 18468, 18542-7, 18601-6, 33009-12, 33027-42, 42006, 42049-57, 42253-5.

† 18843-9, 27620, 45392.

37222.

37222.

37339-40.

33036,

35800-4,

36123-5,

36764,

36818-23,

Vol. VIII.,

App. II.,

p. 235.

37222.

Paras.

483-6.

extension of the principle of the Sind Delegation Act to other areas should, or would, have this effect.

18468. Commn's Report, paras. 74-5.

Act V. of 1908, Part X.

The extension of such an Act to Bengal was, it may be observed, recommended by the local Salaries Commission of 1885-6.

415. We have also the example of the new Indian Civil Procedure Code, which includes in the body of the Act only general uniform principles of procedure, while minor matters, which were formerly stereotyped in the law itself, are now relegated to rules which each High or Chief Court can frame, or alter, with the assistance of a special Rules Committee, and subject to the sanction of Government. It is, further, the common practice of Indian Acts to allow the executive Government to deal, by rule or notification, with a number of matters touching the specific application of the law.

Analogies in existing Acts, and in the new Civil Procedure Code.

416. We therefore recommend the enactment of a general Delegation Act on lines analogous to that which has worked so well in Sind, so as to enable the transmission of executive powers from a higher to a lower authority by Government notification; but we propose that the exercise of such powers shall be subject to the following safeguards, which we consider will effectively meet such objections as might be reasonably taken to a Delegation Act pure and simple, or to the general application of the Sind Act as it stands.*

Recommendation of a Delegation Act, but subject to certain conditions and safeguards.

8824, 8878, 14709, 36138, 44594-5.

(i.) The legislation in regard to which such Act may be used must have been in force for at least five years. This sufficiently meets the objection that where an Act has reserved powers to a particular authority, the Legislature must have intended that they should be kept in those hands. That may have been so at the time the Act was passed; but in the process of years the provisions of an Act become generally understood, and a body of legal and departmental rulings grow up which settles doubtful points and thus enables the delegation of functions to a lower authority.

14472, 18468, 27288, 42054.

(ii.) Any proposed notification of delegation of functions under this Act should be published in draft in the Government Gazette, and a reasonable period should be allowed for the submission of objections, as under the procedure in regard to rules and bye-laws laid down by the Indian General Clauses Act.

Act X. of 1897, sec. 23.

(iii.) Any proposed delegation of powers vested by an Imperial Act in the Government of India, in a Local Government, or in a subordinate authority, to a lower authority than that mentioned by the Act, must be notified by the Government of India. Further, such draft notification must be placed on the table of the Imperial Legislative Council, and sufficient time afforded for members of that Council to make an interpellation, and if necessary move a resolution, on the subject.†

* Mr. Dutt dissents, and thinks that a General Delegation Act, empowering removal of legislative safeguards by executive orders is bad in principle. A general Act of the kind proposed does not exist in any part of the British Empire, and the numerous delegations proposed by Local Governments clearly indicate the dangers of such an Act in India. All reasonable delegations, requiring amendment of the law, can be effected by a few Amending Acts with schedules, passed by Legislative Councils after due consideration, while to give a "blank cheque" to the Executive would create alarm in India. And it would be considered a breach of faith, Mr. Dutt thinks, if existing Acts be altered under powers now conferred by a General Delegation Act.

† This they will be competent to do under the powers which the Secretary of State now proposes to confer upon them.

S. of S. Des No. 193 Pub. of 27th Nov. 1908.

If any proposed delegation were found to evoke considerable opposition, the Government should relinquish it, or have recourse to special amending legislation to give it effect.

This procedure is, in fact, analogous to that adopted in the recent Port of London Act, under which acquisition of land for Port purposes, which would formerly have required special private Bill legislation, can be carried out under a Board of Trade order, provided such order has been communicated to both Houses of Parliament and has not evoked a hostile motion there.

(iv.) The same procedure should apply in the case of delegations proposed in respect to Acts passed by Provincial Legislatures. But here the action would be taken by the Local Government—with the previous consent of the Government of India in regard to the delegation of any powers which a Local Act has reserved to the Governor General in Council—and the papers would be placed on the table of the local Legislature.

(v.) Delegations made under this procedure should be capable of withdrawal by executive order if the Local Government, or the Government of India, as the case may be, should see special cause for such action.

Vol. V., App. II., p. 205.

As thus outlined, the procedure we propose would save much time and trouble in non-controversial matters, and greatly facilitate the adaptation of existing administrative machinery to altered circumstances, while the prerogatives of the Legislatures would be respected by informing them of all action proposed, and requiring their specific sanction to any suggested alteration which had provoked material opposition.

The practice of giving delegation powers in specific Acts should be extended.

417. Wide powers of delegation by means of executive notification have indeed been already granted under specific Acts of the Indian Legislatures, as for instance by those cited in the margin.

Future Acts should, as far as possible, give wide powers of a similar character, and where the Legislature has already assented in advance to such delegation, the more elaborate procedure outlined above would of course be unnecessary.

Act II. of 1886 (Income Tax), sec. 40. Act IV. of 1905 (Railways), sec. 2. Act I. Bengal, of 1885 (Ferries), sec. 36.

Act IV. Madras, of 1884 (Municipalities), sec. 288. Act V. Madras, of 1884 (Local Boards), sec. 160. Act I. Madras, of 1902 (Court of Wards), sec. 8.

APPEALS.

Character of appeals against actions of Local Governments.

418. We deal with the general question of appeals in Chapter xvii., but we have to consider here the extent to which the administrative actions of Local Governments should be subject to appeal to the Government of India, or to the Secretary of State. Such appeals may arise:—

(i.) In the case of Government officers who feel aggrieved by action on the part of a Local Government which affects their position in the public service.

(ii.) From members of the public in matters which affect them individually or generally.

Restrictions already laid down in regard to appeals to—

419. There are already certain restrictions in regard to appeals from the decisions of Provincial Governments. Thus the Government of India Petition Rules permit

Vol. X., App. XIII. pp. 245-7.

Local Governments to withhold memorials addressed to the Government of India in certain cases, of which the following are the most important :—

(a) The Government of India.

Rule 11 (7). (i.) In the case of an appeal against the order of a Local Government upholding, on appeal, the dismissal, removal, reduction, or other punishment of a Government servant, or an *employé* of a local authority, whose salary is not more than Rs. 100 a month.

Rule 11 (8). (ii.) When an appeal is made against any decision which by law, or rule having the force of law, is declared to be final.

Rule 11 (11). (iii.) When a petition is an appeal :—
(a.) in a case for which the law provides a different, or specific, remedy, or in regard to which the time allowed by law for appeals has expired ;

Rule 11 (12). (b.) against an order or decision of the Local Government communicated to the petitioner more than six months previously, and where no satisfactory explanation of the delay in petitioning is afforded ;

Rule 11 (10). (c.) against the non-exercise by a Local Government of a discretion vested in it by law or rule ;

Rule 11 (6). (d.) from a judicial decision with which the executive has no legal power of interference.

Rule 11 (13). (iv.) When no previous application has been made to the Local Government in a matter on which it is competent to pass orders.

Vol. X., App. XIII., pp. 248-51. 420. The Secretary of State's Memorial Rules, again, permit the Indian Governments to withhold transmission of memorials addressed to the Secretary of State, or to Your Majesty, when, *inter alia*—

(b) The Secretary of State.

Rule XII. (7). (i.) Such memorial is an appeal against an order of an Indian Government regarding the dismissal, removal, reduction, or other punishment of a Government servant, or of an *employé* of a local authority, whose salary is not more than Rs. 100 a month.

Rule XII. (7). (ii.) When it is an appeal against a similar order of a Local Government, which has been confirmed by the Government of India, in the case of an officer whose salary is not more than Rs. 250 a month.

Rule XII. (6) & (8). (iii.) When a memorial is an appeal from a judicial decision, or against a decision which, by any law or rule having the force of law, is declared to be final.

Rule XII. (10). (iv.) In the case of an appeal against the non-exercise by an Indian Government of a discretion vested in it by law or rule.

In all cases in which a petition to higher authority is withheld by an Indian Government in the exercise of the above powers, the memorialist must be informed of the action taken and the reason therefor ; and periodical lists of petitions so dealt with have to be submitted to the Government of India or to the Secretary of State, as the case may be.

G. of I. Petition Rules, Nos. 12-13. S. of S. Memorial Rules, Nos. XIV-XV.

421. The evidence and arguments for and against restriction of the present rights of appeal from the decisions of Local Governments followed, generally speaking, those which we have analysed, in Chapter XVII, with primary reference there to appeals within the Provinces.

While greater finality should be given to the decisions of Local Governments, some right of appeal must remain.

The large right of appeal from the decisions of Provincial Governments which now exists undoubtedly leads to intervention by the Government of India in the details of Provincial administration. The whole object of

I. VIII., Vol. IX., p. II., App. III., 226-7. p. 234.

our recommendations in the preceding chapters has been to give Local Governments larger powers in regard to administrative details, and it follows, therefore, that their decisions in such matters should be given greater finality than at present.

We cannot, however, entirely concur with some authorities who desire that Local Governments should have absolute discretion in regard to the treatment of officers belonging to 'Provincial' and 'Subordinate' services.* We note, too, that some witnesses who claimed very large administrative powers for Local Governments, recognized that personal appeals may legitimately be made to the Government of India.

1256, 35792.

Our suggestions in regard to appeals from Government servants.

422. The Home and Revenue Secretaries to the Government of India have suggested some expansion of the salary limits within which the decisions of Local Governments in respect to their officers should be regarded as final ; but we think that a better test in regard to the application of such finality is afforded by the status of the officer, and according as the decision passed is an original or an appellate order.

45408. Vol. X., App. XIII., p. 247. 44059.

Officers belonging to 'Imperial' services, who are, as a class, appointed in the United Kingdom, must, we think, retain their present rights of appeal to the Government of India, and to the Secretary of State, against orders of a Local Government which affect them prejudicially. We would not, however, allow such appeal in respect of an officer's non-selection for a post to which considerations of seniority do not primarily apply, or against the refusal of a Local Government to grant him any pensionary or other concession which he cannot claim under law or rule.

17433.

14238, 18468, 30556, 30621-3, 30653, 32530.

In the case of officers belonging to 'Provincial' and 'Subordinate' services, we would allow a single appeal, to the Government of India, in cases where a Local Government has passed an original order which materially affects the position of the appellant in the public service, *e.g.*, against orders of dismissal, suspension, degradation, or supersession in respect of promotion which is mainly accorded with reference to seniority ; but where the Local Government has acted as an appellate authority in respect of orders originally passed by an officer subordinate to it, its decision should be considered final. Nor should appeal lie against decisions which we desire to make non-appealable in the case of 'Imperial' officers.

And from members of the public.

423. As regards memorials by members of the public against administrative actions, we consider that there should be no appeal beyond the decision of a Local Government where such decision has been passed on appeal from a subordinate authority ; but that against original orders of the Local Government there should (subject to the modification proposed in paragraph 425) be the same right of appeal as already exists.

21844-5.

Procedure where a Local Government alters the order of a subordinate authority to the disadvantage of the appellant.

424. Where a Provincial Government, on appeal, modifies orders passed by a subordinate authority, such modification is usually to the advantage of the appellant. It may, however, occasionally happen, that the Local Government's order varies the decision to his material disadvantage. Such variation should, we think, be treated as equivalent to an original order by the Local Government, and should be appealable accordingly.

* Vol. IV., App. II., p. 200 ; 42006, 42079-80, 42325, 42481-90 ; Vol. IX., App. III., p. 234.

44059. 425. In cases where appeal is allowed to the Secretary of State against the decision of a Local Government, such appeal should not lie until the petitioner has first memorialized the Government of India and obtained their orders. As the Memorial Rules at present stand, a man aggrieved by an action of the Government of Madras or Bombay may, in certain cases, appeal direct to the Secretary of State without any reference to the Government of India. Further, we think that the time limit now imposed in regard to the submission of appeals to the Government of India should apply also to memorials to the Secretary of State.

Vide para. 419 (iii.)

REPORTS AND RETURNS, ETC.

43745, 44044, 44476, 44813, 45387. 426. The evidence of the Secretaries to the Government of India goes to show that the number of periodical reports and returns, due to the requirements of the Supreme Government, has not materially increased of late years, although a contrary opinion was expressed by the Lieutenant-Governor of the United Provinces, who attributed the larger demand partly to the requirements of the Secretary of State and partly to those of the Government of India, while the Chief Commissioner of the Central Provinces drew attention to the labour which was occasionally caused in supplying information in answer to Parliamentary questions.

Within the Provinces, reports and returns have to be submitted by local officers with reference to the requirements of the Provincial Governments and other headquarters offices as well as to those of the Government of India. The complaint made in Madras was rather as to the needless complexity of some returns than of their excessive number. We were told, for instance, of a crop return extending into 150 columns, and the village accounts were mentioned as capable of simplification.

Similarly, in Bombay, the two Bengals and the United Provinces, the evidence was less of a tendency to add to the burden of reports than as to the desirability of lightening the present load. Allegations as to the increase in the number of reports and returns called for were made mainly in Burma and the Punjab, and such increase was ascribed to the requirements of the Government of India and the Secretary of State, to the necessity of furnishing replies to Parliamentary questions, and to the development of special departments.*

427. It appears to us that reports and returns are unduly numerous, and occasionally too elaborate. In 1900-01 a serious attempt was made, under the auspices of Lord Curzon, to curtail the number and length of the periodical administrative reports submitted to the Government of India by the Local Governments, and the latter were enjoined to make similar enquiries in regard to the mass of departmental literature coming up to them.

We think, however, that the curtailments of periodical returns thus effected were not drastic enough.

428. It has been suggested that a number of the present annual administration reports might be made triennial or even quinquennial, but we are not in favour of this course. The advance in decentralization which we recommend may make it possible to abolish some of the present returns, or to omit matters which now figure therein; but in so far as they deal with points on which

Appeals to the Secretary of State to be preceded by memorial to the Government of India: desirability of a time limit in respect of such appeals.

Number, and complicated character, of existing reports and returns.

The action taken in 1900-01 to reduce reports and returns.

It is undesirable to make annual administration reports triennial or quinquennial.

* 9972, 13689, 39251, 39577, 41007, 42325.

the Government of India and the Local Governments should be informed, decentralization makes it essential that these reports should be submitted not less frequently than at present. The course proposed is, moreover, open to the objection that where reports are submitted at long intervals, the officer who draws them up will often not have been in charge of his office during the whole period that they cover.

Fresh steps for curtailment of returns, etc., should now be undertaken, and repeated every few years.

Enquiry desirable as to the reports and returns furnished to the Secretary of State.

Suggestions for diminishing general calls for returns from district officers.

Increase in Parliamentary questions relating to India. This work might be reduced by expansion of the functions of Indian Legislatures.

429. We consider that the best means of reducing the present burden of returns and reports is to set on foot fresh enquiries similar to those instituted by Lord Curzon, both in the Provinces and with reference to the reports and returns required by the Government of India. Having regard to the tendency to stereotype returns which may only be temporarily required, we think that such enquiries should be repeated every few years.

We also consider that enquiry should be made as to the present necessity for all the reports and returns now furnished to the Secretary of State. It would appear from the statements of the Secretaries to the Government of India that some of these might with advantage be dispensed with.

430. We would likewise draw attention to the waste of time, and the burden on district officers, involved by headquarters authorities calling for reports from all Commissioners or Collectors, upon matters with which they could themselves deal, or on which only a few local officers could give a really useful opinion; while such calls seem to be passed on, in large measure, by the recipient to officers subordinate to himself. Where advice from Commissioners and district officers is required at headquarters, reports should usually be called for only from a few selected officers.

431. Reference has been made above to the burden imposed on Government officials in India by having to supply information, sometimes of a far-reaching character, in answer to questions asked in Parliament. Of late years, consequent on the increasing interest taken by Members of Parliament in Indian administration, the number of references by the Secretary of State to the Government of India has very largely increased, as shown in the following statement furnished to us by the Home Secretary to the Government of India in respect of his Department.

YEAR.	Number of communications made to Secretary of State in connexion with questions in Parliament.	Number of questions on Indian affairs appertaining to the Home Department, asked in Parliament.
1898	16	66
1899	8	57
1900	16	20
1901	2	15
1902	11	40
TOTAL ...	53	198
1903	13	38
1904	13	48
1905	31	82
1906	43	153
1907	209	165
TOTAL ...	309	486

18808-14, 22101.

43873-7, 44093-5, 44128, 44625. 44635-6, 44651-5, 44934-6, 45569.

37456-7, 37997, 38113, 38157-66, 38276-83, 45778-81.

45387.

A large number of these communications require reference to Local Governments and their officers.

The expansion of the functions of the Indian Legislative Councils recently announced by the Secretary of State may, we hope, render it possible to reduce the work now thrown upon administrative officers and departments in India by having to furnish answers to Parliamentary questions.

432. We would also draw attention to the gradual increase of Secretariat establishments throughout India. Thus, figures furnished to us in regard to Registrars, superintendents and clerks show that in 1907 the total strength of these officials in the Finance*, Home, Commerce and Industry and Revenue and Agriculture Secretariats of the Government of India amounted to 266, costing Rs. 46,000 a month, whereas in 1897 the same branches of administration required the services of only 141 men, costing Rs. 21,000 a month. Apart from such increases in the clerical establishment, the Finance Department has, during this period, received a Joint Secretary to deal with Military Finance work; the Revenue Department has obtained a Deputy Secretary, and the Home Department an additional Under Secretary; while the Commerce and Industry Department, which was constituted in 1905 with a Secretary and an Under Secretary, has already found the services of a second Under Secretary necessary.

The Provincial Secretariats have also expanded during this period.

This increase of establishments represents increase of work which is, no doubt, to some extent inevitable, the material, intellectual and political advance of the country bringing up new questions, or necessitating the reconsideration of old ones, and calling for elaboration and specialization in the various branches of the public services; while there is a growing tendency, on the part of all affected by the actions of Government officials, to appeal to the highest executive tribunal open to them.

At the same time, as we have already observed, there has been an unmistakable tendency on the part of all Secretariats to interfere in unnecessary detail with the action of the authorities subordinate to them, and the recommendations we make in the direction of decentralization ought to result in a material diminution of work in the headquarters offices.

433. We have already referred to the desirability of reducing the bulk of Imperial Codes such as the Civil Service Regulations and the codes of the Public Works and Forest Departments. We think that Provincial administrative codes and manuals are also too lengthy. We find, for instance, that the manuals issued by the Bengal Board of Revenue on various subjects extend to between 20 and 30 volumes. We have already indicated that codification of rulings is desirable within certain limits, but we consider that these have been exceeded. We could not, of course, examine in detail the numerous and various Provincial manuals, but we were left under the impression that in many respects they limit the discretion of local officers too rigidly. We think that this defect should be remedied, whenever an existing manual comes under revision.

* Including the Military Finance Branch.

Increase in Secretariat establishments largely inevitable, but our recommendations ought materially to diminish the work in headquarters offices.

Provincial administrative codes and manuals are too lengthy and rigid.

Vol. VII.,
App. II.,
p. 161.

Para. 49.

Paras. 158,
169, 229,
315.

Para. 150.

400-09.

PART II

CHAPTER X.

SUGGESTIONS IN REGARD TO THE CONSTITUTION OF PROVINCIAL GOVERNMENTS, ETC.

Parliament originally contemplated the extension of the Council form of Government, which prevails in Madras and Bombay, to the other large Provinces.

434. We have already explained briefly the constitution of Local Governments, and have drawn attention to the fact that Madras and Bombay are under Governors in Council. Five of the other major Provinces are administered by Lieutenant-Governors without Executive Councils, and the Central Provinces are similarly ruled by a Chief Commissioner. Chap. II.

The Council form of Government, which is the older of the two, has always existed in the Presidencies of Madras and Bombay, and formerly applied in the old Presidency of Bengal from which the Government of India developed. The original intention was that, as large separate Provinces were called into being, this form of administration should be applied to them also. Thus, provision was made by Act of Parliament in 1833 for the creation of a Presidency of Agra* with a Governor-in-Council of its own, and in 1853 for the formation of the then undivided Province of Bengal into a similarly governed Presidency, as also for the creation of a new Presidency of like character. Although these provisions have not been utilized, and the actual step taken was the appointment of Lieutenant-Governors, they have never been repealed, but are merely held in abeyance. 3 & 4, Will. IV., cap. 85. 16 & 17, Vic., cap. 95.

Arguments in favour of present adoption of this course.

435. It has been suggested to us, chiefly by non-official witnesses, that it would tend to stability in administration, and enable larger delegation of power to Local Governments, if Council Governments were substituted for Lieutenant-Governorships. It was represented that when the Executive Government consists of one man who changes every five years, there is greater likelihood of fluctuations in policy and of the undue operation of personal opinions, and, it may be, personal prejudices. 11885-7, 15267, 15423-4, 15901-5, 16001-3, 16063, 18279, 18330-3, 18368, 19185-7, 21595-7, 21720-1, 26220, 26233-5, 29567, 29670, 29852, 29970-1, 29993-5, 30040, 31532, 31626, 40109-10, 40165-7.

Arguments against.

436. On the other hand, it is urged by experienced officials that there is no need for such a change of system. The arguments on this side of the case are that the Lieutenant-Governor is an able and experienced administrator, who in some instances has previous knowledge not merely of the Province he is called upon to govern but of another, and has had to deal with the larger problems of the Indian Empire, as a member of the Viceroy's Council; and that the concentration of power in a single hand leads to greater promptness and efficiency than exists in Council Governments, where the members may differ seriously among themselves. 14147, 14163, 14451-61, 18537-9, 18582-5, 18804-6, 18986-9, 20529-31, 20566-74, 21928-30, 22682-5, 22718, 22764-5, 31149-52.

Discussions of 1867-8.

437. The question was debated by the Government of India and by the India Council in 1867-8, when the weakness of the then Government of Bengal had been apparent in regard to the Orissa famine, and the Secretary of State had suggested, as a possible remedy, the administration of the Province by a Governor-in-Council, after the

* The present United Provinces, less Oudh.

model of Bombay and Madras. The resulting discussions were published. On the side of a Governor-in-Council system were Sir Bartle Frere, Sir Henry Maine, and Sir William Grey, himself Lieutenant-Governor of Bengal; while against it was the then Viceroy, Lord Lawrence, whose most weighty support came from Sir W. Muir. The latter, however, admitted that a Lieutenant-Governor was not in so favourable a position as a Governor-in-Council for devolution of powers by the Government of India. "Where (he said) the whole power of Government vests in a single individual, it is never safe to relax a certain measure of oversight. For, however good a thing it is to have the personal activity and responsibility proper to individual action, you are at the same time liable to personal idiosyncrasies, to an over-zeal or activity in some particular direction, and, sometimes, also, to the prevalence of a crotchet, or (but this rarely) to remissness or unwillingness to grapple with some special question, or perhaps to neglect altogether some special department. Therefore, a certain degree of control is indispensable."

The discussion did not lead to any change in system.

45482-92. The Home Secretary to the Government of India declined, under instructions from that Government, to inform us as to more recent discussions, or to give his own views upon the question.

438. The following proposals for change were discussed by other witnesses:—

19712-9. (i.) To retain Civilian Lieutenant-Governors, but to give each two Civilian colleagues, as in Madras and Bombay, though the Lieutenant-Governor should perhaps have larger powers of over-ruling them.

19243, 19268-70, 19349-55, 19403-15, 19440-8. (ii.) To furnish Lieutenant-Governors with subordinate Councils. This view has been best set forth in the evidence of the Chief Secretary in Eastern Bengal and Assam. He suggests that the two members of the Board of Revenue in that Province should not deal merely with revenue matters, but should concern themselves with all branches of the administration, and tour through the Province on behalf of the Lieutenant-Governor, retaining their statutory and appellate powers as a Board in revenue questions. They would, in fact, divide the work of government with the Lieutenant-Governor, and would dispose of minor cases as his deputies, but each would send all important cases to the Lieutenant-Governor, and the latter's orders would be final.

(iii.) To establish regular Council Governments, as in Madras and Bombay, and in the Supreme Government itself, having at their head Governors who would usually, or often, be appointed from home.

439. With the development of administration in all its branches, the growth of important industrial interests, the spread of education and political aspirations, and the growing tendency of the public to criticize the administration and to appeal to the highest executive tribunals, the Lieutenant-Governors of the larger Provinces are clearly over-burdened. We have had no evidence that the members of the Council Governments of Madras and Bombay have too little to do; on the contrary, the complaint is that these Local Governments are overloaded with work which might be got rid of by devolution

Suggestions for change made to us.

We think the powers vested in a Lieutenant Governor too wide to be expediently entrusted to one man.

of powers. The population of Bengal and of the United Provinces considerably exceeds that of both Presidencies, while Eastern Bengal and Assam has a larger population than Bombay. *A fortiori*, therefore, Lieutenant-Governors cannot attend to all the work which is supposed to fall upon them, and must delegate to their Secretaries—who are often relatively junior officers—the settlement of a variety of matters which in the case of Madras or Bombay, and analogously in the Government of India, would claim the attention of the members of Government. In so far as this state of things exists, the Secretaries are in the undesirable position of exercising power without responsibility.

Further, even if a Lieutenant-Governor could dispose of all the work demanding consideration at the hands of a Provincial Government, we think that such powers are too wide to be expediently entrusted to one man, however able or zealous.

But are not in favour of some of the above suggestions.

440. We are, however, not in favour of the first suggestion referred to in paragraph 438. A Lieutenant-Governor drawn from the same service as his colleagues, and possibly junior to one or more of them, would not ordinarily command their deference in a degree sufficient to obviate friction.

We are also against the second suggestion. Such a system would, under a strong Lieutenant-Governor, practically convert the members of the Board of Revenue into mere Secretaries, while, under a weak one, there would certainly be delay and dissension.

We prefer the establishment of a regular Council Government as in Madras and Bombay.

441. On the other hand, the advantages of the third suggestion, *viz.*, the establishment of a regular Council Government, are that it affords:—

(i.) Provision for suitable distribution of work, and relief to the head of the Province.

(ii.) Greater continuity of policy, collective consideration of important questions, increased public confidence, and consequently less necessity for outside official control.

(iii.) The introduction of a fresh mind, possessed by a Governor whose position and antecedents would command the deference and support of his colleagues.

(iv.) Greater efficiency of the Provincial Governments in relation to their Legislative Councils.

But we do not think that the Governor need invariably be appointed from Home.

442. On administrative grounds, and as a means of promoting decentralization, we are therefore in favour of this system; but we do not think that a Governor need invariably be appointed from England. The Governorship of Bombay has occasionally been filled by a distinguished Indian Civilian, and men are from time to time found in that service who could adequately fill such posts in other Provinces. It is therefore, not desirable, absolutely to close such appointments to the Indian Civil Service. The prospective loss to that service of some of the existing Lieutenant-Governorships would be made up, in considerable part, by the creation of new memberships of Council.

Provincial Executive Councils should, moreover, consist of a Governor and not less than four members.

443. We do not, however, suggest that the new Councils should consist merely of a Governor and two Civilian colleagues, as is now the case in Madras and Bombay. The Provincial Executive Councils require expansion to meet the growing mass and difficulty of public business, to secure the representation of fresh interests, and as we suggest in the following chapter, to

allow the absorption by Government of such functions, now exercised by Boards of Revenue and Financial Commissioners, as must still be discharged at the headquarters of a Province.

32 & 33
Vict., cap.
97, sec. 8.

In our opinion, a Provincial Government should consist of a Governor and not less than four members, and of these not less than two should be appointed under the same conditions as now apply to memberships of Council in Madras and Bombay.

We desire to add that this expansion of Provincial Executive Councils would also permit of the strengthening of the administration by the inclusion of specially qualified natives of India.*

444. As regards the possibility that the establishment of Council Governments of this character would tend to greater friction as between the Government of India and the Local Governments, it must be recollected :—

(i.) That hitherto, in many matters, there have been no adequately defined spheres of functions as between the Central and the Local administrations; and that our recommendations will make such separate spheres more definite, although no system can be wholly free from occasional friction between authorities representing different points of view.

(ii.) That the existing Council Governments in Madras and Bombay have traditions of past freedom from the control of a Central Government. They were originally independent Presidencies, and accepted a subordinate position only gradually and with reluctance, the circumstances being rendered more difficult by the fact that, for a long time, the Governor-General was also Governor of Bengal, and that no Madras or Bombay officials took part in his administration. These considerations would not apply if Lieutenant-Governorships, with no traditions of past independence behind them, were converted into Governorships-in-Council. These Council Governments should have no right of direct communication with the Secretary of State, outside matters of routine, and we think it desirable, in the event of such a change as we have suggested taking place, that such powers of direct reference to that authority as are now enjoyed by the Madras and Bombay Governments should be taken away.

Para. 26.

We would, however, allow a Council Government to submit an appeal to the Secretary of State, through the Government of India, in regard to any important decision of the latter Government, affecting the Province, from which it differed materially.

445. Again, in matters requiring reference to higher authority a Council Government might not be unanimous, and correct decision by the Government of India on difficult and doubtful questions would be facilitated if they were in possession of a minute of dissent, by one or more of the local Council, setting forth a different aspect of the case. A Lieutenant-Governor's letter, on the other hand, need give no evidence of the fact that some of his advisers are not in accord with his views.

446. We recognize, however, that change in the existing system is not equally urgent in the case of all Provinces, and that the time for making such change

* The Chairman and Mr. Hichens do not think it desirable to lay down any principle for the allocation of the seats.

The establishment of Council Governments should not lead to greater friction between the Government of India and the Provinces.

Change in the existing system must, however, be largely determined by political considerations.

must be largely determined by considerations which do not come within the scope of our reference.

Tenure of Civilian Secretariat appointments.

447. The tenure of Civilian Secretariat appointments differs in different Provinces. In Madras and the Central Provinces there is no formal rule, though in the latter a two years' term for Under-Secretaries is said to be applied in practice. In the United Provinces the term is two years for Under-Secretaries, and in Bombay three, but no period is fixed for a Secretaryship.* In Bengal a three years' term is prescribed for both Secretaries and Under-Secretaries, and in Burma the same term apparently applies. In Provinces where there are Commissioners, these are officers of higher pay and standing than the Secretaries (other than the Chief Secretary) to the Local Government, so that, even in the absence of a time limit, these would ordinarily vacate office on promotion to Commissionerships.

318-28,
24849-55.

28232.
33183-6.
14339.

14150.

An officer should not be allowed to spend too much time in Secretariat or headquarters posts.

448. We have received evidence as to the tendency to keep an officer who has shown himself useful in Secretariat work upon this kind of duty, with the result that the Secretariats are not in sufficient touch with the difficulties of district officers and the needs of the districts, and tend to develop a paper government marked by undesirable uniformity and rigidity. The growth of what has been sometimes termed a separate Secretariat caste was perhaps most marked in times past in Bombay, but here we understand that there is now more interchange of Secretariat and district posts, and in general there is a fairly constant flux and reflux of officers as between these two categories of employment. It must further be recollected that Civilian Secretariat officers are not confined to a single department or set of departments. The Indian Civil Service is looked upon as a *corps d'élite* for general administrative work, and an officer drawn from it may, in the course of his service, hold various appointments of different character.

12667,
12710-3,
12935-6,
19642,
21777-84,
21962,
33186-92,
35238-47.

35379,
35823-8.
Vol. VIII.,
App. II.,
page 236.
Vol. IX.,
App. III.
pp. 234-5

35241-7,
35823-8.

It seems clear, however, that steps should be taken to prevent an officer, however useful he may be in that capacity, from spending too much of his time in Secretariat or headquarters service; and the Bombay Government, for example, have proposed that not less than three years should elapse between the same officer's tenure of different Secretariat appointments, and that no officer should be made a Secretary unless he has done 10 years' executive service, of which five have been spent in district work. A somewhat similar suggestion was made in Eastern Bengal, where an official witness suggested that no man should become a Secretary to the Government of India until he had served for three years as head of a district.

Vol. VIII.
App. IV.,
p. 236

19642.

Proposals to this end.

449. We think it should be a necessary qualification for appointment to an Under-Secretaryship that an officer has spent at least four years in district work, and that a man should not be made a Secretary unless his actual district service (periods of furlough being excluded) amounts to eight years. District service would include appointments such as that of Settlement officer, but not the tenure of a headquarter post such as that of Director of Land Records or Commissioner of Excise. We regard this district service qualification as more important than the application of the three-year rule for the tenure of a Secretariat appointment. Speaking generally, that is a

* There are no Deputy Secretaries in the Provinces.

desirable rule, but it might be rendered nugatory by an officer being transferred from one Secretariat post to another; and sometimes public interests might justify the retention of an officer who had already served three years in the same post. The district service condition we propose would, moreover, meet the tendency to allow officers to oscillate between Secretariat service or special duty under the Government of India and in their own Local Governments, for the rule (which should apply also to the Government of India Secretariats) would render it essential for an officer to have done a certain amount of district service in order to qualify for further Secretariat employment.

15534, 27074-8,
17498, 37065,
17729-34, 37222,
23460, 37226-8,
25520-3, 37324-31,
26220,

450. Evidence has been given as to the tendency of Local Governments to apply the same set of laws or rules to every part of a Province, although the circumstances of its constituent portions may be different, as for instance in Bengal with its natural sub-divisions of Bengal proper, Bihar, Orissa, and Chota Nagpur; in Eastern Bengal and Assam; in the Central Provinces and Berar;* and in Bombay proper and Sind. In the last-mentioned case, for example, we found that the Bombay Land Revenue Code, which was drawn up for a Province of small raiyatwari proprietors, had been applied to Sind where the tenures are materially different. In Burma, again, it has been alleged that Chief Commissioners and Lieutenant-Governors whose service had been mainly spent in India had pressed measures the full benefit of which to Burma was doubtful.

10379, 12907,
10669-72, 13063,
12555, 13321,
12592, 13638-41.

This undesirable tendency to doctrinaire uniformity ought to be materially diminished by bringing the Secretariats more into touch with actual district experience and needs, and by the establishment of Council Governments, whose members will have more collective knowledge of local peculiarities, and more time to apply this knowledge than Lieutenant-Governors can individually possess.

12092-4, Paras. 38-
12667, 40.
17407,
17434-42,
24777-86,
31287,
31314-9,
32067,
35531,
39577.

451. We have also had evidence that the specialized departments referred to in Chapter II., occasionally press their own ideas and departmental interests, through their officers at headquarters, without reference, or in opposition, to the views of Collectors and Commissioners, who should be in close touch with the feelings and prejudices of the people. In subsequent chapters we shall suggest measures for securing more harmonious co-operation between these departments and the District Officers, while larger district experience on the part of the Civilian Secretaries will tend to remedy such evils as may still arise from pressure by zealous experts at headquarters.

452. The fact will, however, remain, that, in the Public Works Department, the Chief Engineers are also Secretaries to Provincial Governments. Seeing that this department deals with matters involving large expenditure of money, and requiring an intimate knowledge of the country and the general administration, we think it undesirable that an overburdened Lieutenant-Governor

27171-2,
27723-8.

* It should be noted, however, that there is a Secretary with special experience of Berar, who deals with matters specifically relating to that sub-province in the Central Provinces Secretariat, and that the Commissioner of Berar has larger powers than those of the Central Provinces proper.

Undesirable tendency to uniformity would be diminished by bringing Provincial Secretariats more into touch with district experience, and by the establishment of Council Governments.

Larger district experience on the part of the Provincial Secretariats will reduce tendency of the special departments to press their own ideas at headquarters.

Our proposals in respect to Executive Councils will remedy defects in the present method of administering the Public Works Department.

should have to control it with the advice only of departmental officers, and we think it equally inadvisable that the Public Works portfolio should, as is now usually the case in Madras and Bombay, be similarly left in the hands of the Governor. Our proposals for the general institution of Council Governments, with enlarged Executive Councils, will, however, enable this portfolio to be entrusted to one of the ordinary members of Council, as it is in the Government of India; and so long as this is so, we think it an advantage that the Secretaryship should be in the hands of an officer of technical knowledge and experience.

8.
Vol. VIII.
App. I.,
p. 222.

And will improve control over Provincial finance.

453. We have observed, in Chapter III., that, in the small existing Councils of Madras and Bombay, the Financial portfolio has to be entrusted to hands which also control important spending departments. We do not think it desirable that a Financial Member should be placed in this position, and the enlarged Councils we suggest will also enable this defect to be remedied.

Para. 64
(v.).

CHAPTER XI.

BOARDS OF REVENUE AND FINANCIAL COMMISSIONERS.

All the major Provinces except Bombay possess a Board of Revenue or Financial Commissioner.

454. In all the major Provinces except Bombay there is a Board of Revenue or a Financial Commissioner, dealing, under the Provincial Government, with all matters relating to revenue administration which are deemed to require the control of a headquarters authority.*

455. In Madras, where there are no Divisional Commissioners, the Board's members exercise powers in regard to excise and revenue settlements which in other major Provinces are (always in the case of excise, and usually in the case of settlement) vested in separate Commissioners. The Board of Revenue here consists of four members, two of whom deal with matters specially appertaining to the land revenue, a third with settlements, agriculture and land records, and a fourth with salt, excise, customs, income tax and stamps.

6031,
6739.

In the two Bengals and in the United Provinces, the Board consists of two members, one of whom is, generally speaking, in charge of subjects connected with the land revenue, while the other deals with miscellaneous revenue. In the Punjab, Burma, and now in the Central Provinces*, the functions of the Boards of Revenue are discharged by a single Financial Commissioner.† In all these Provinces there are territorial Commissioners, who are subordinate to the Board of Revenue or Financial Commissioner in revenue matters.

Vol. IV.,
App. I.,
p. 198.
Vol. V.,
App. I.,
p. 202.
Vol. IX.,
App. IV.,
p. 237.

Vol. VII.,
App. I.,
p. 159.

Vol. III.,
App. I.,
p. 174.

456. By the end of the 18th century, Boards of Revenue had been established in Madras, and in the Bengal Presidency, represented by the present Provinces of Bengal,

* At the time we took evidence there was no Financial Commissioner in the Central Provinces, but one has been subsequently appointed.

† In the minor administrations of Baluchistan and the Frontier Province, where there are no Divisional Commissioners, a Revenue Commissioner (who in Baluchistan is Judicial Commissioner also) is the controlling revenue authority. He is also, in the Frontier Province, Secretary to the Chief Commissioner for revenue matters.

37423,
38113,
39051-2.

Eastern Bengal, and the United Provinces. The appointment of Financial Commissioners is of much more recent date.

In Bombay, development has been upon different lines. A Commissioner of Revenue was there constituted in 1830, and to him was entrusted (as to the Boards in Bengal and Madras) general control over the revenue administration of the Presidency. When further aid was necessary, instead of adding subordinate Commissioners, the course taken was to divide the Province, at first into two, and later into three territorial charges, each Commissioner retaining responsibility for the general administration in his division, whereas, in other Provinces, the Boards of Revenue deal only with revenue matters.

Vol. II.,
App.
p. 329.
Act II. of
1883.

457. The Boards of Revenue originally worked as collective bodies, being, in fact, subordinate Councils for revenue matters. In 1887, however, the Madras Board was reconstituted (under an Act passed in 1883) as a body of Commissioners dealing each with his separate subjects, and the collective action of the Board is now confined to:—

(i.) Matters of personal conduct affecting officers of the Indian Civil Service.

(ii.) Matters of importance affecting estates under its management as Court of Wards.

(iii.) Matters involving important questions of principle, or regarding which the opinion of the full Board is expressly called for by Government.

(iv.) Matters referred to the full Board by any member.

In certain cases the two Land Revenue members also decide jointly on important questions connected with that department.

14240,
14350,
18573-4,
18609,
18878-85,
21477,
21541,
21545,
21669.

In other Provinces the Boards sit collectively more seldom than in Madras. Under Bengal Regulation III. of 1822, the Lieutenant-Governor can authorize a single member to exercise, either generally or locally, all the duties and powers of the collective Board, and assign any special duty to any member separately "for the greater despatch of business or other cause." A member, sitting singly, cannot, however, (unless specially authorized by the Lieutenant-Governor), reverse or alter a decision or order of a Commissioner or Collector without the concurrence of the other member. Such division of business is now habitually made in the two Bengals, the Board seldom sitting as a whole.

28341-3,
30117-8,
31064-75,
31079.

Vol. VII.,
App. I.,
p. 159.

In the United Provinces the distribution of appellate work, and of certain special questions arising in Bundelkhand is territorial; otherwise it is by subjects.*

In these three Provinces, therefore, apart from informal consultation, which, we understand, is freely resorted to between members who transact their work in the same building, and from statutory provision regarding the disposal of appeals, the collective action of the Board is confined to questions of special importance, in which its joint opinion is asked for by Government, and to matters, such as selections for certain appointments, in which the members are jointly interested.

* The concurrence of both members of the United Provinces Board is necessary to the revision or amendment of a decree of a lower Rev

The Bombay system.

Distribution of work among members of Boards of Revenue.

General functions of Boards of Revenue and Financial Commissioners.

458. While the details differ in different Provinces, the principal duties of Boards of Revenue and Financial Commissioners are in connexion with such questions of land-revenue administration as by law, rule, or practice have to be referred to them by subordinate authorities, *e.g.*, settlement, the collection of revenue and local rates, suspensions and remissions, the maintenance of land records, the partition of permanently settled estates, the acquisition of land for public purposes, the grant of loans to landlords and agriculturists, and to co-operative credit societies, and the work of the Agricultural and Veterinary departments.

Similarly the sources of miscellaneous revenue, such as excise, salt, stamps, income tax and customs, fall within their charge. In Madras the control of the Forest Department is directly vested in the Board: in Bengal the Board of Revenue, in subordination to the Bengal Government and the Government of India, supervises the production of opium in the Government opium agencies in Bengal and the United Provinces, and conducts the sales of opium for export.

In short, in regard to almost all matters connected with the land and the collection of revenue, the Boards of Revenue are responsible for the general unity, co-ordination and efficiency of the administration, and they would initiate, or be consulted on, any new departure in policy or method.* They also possess some powers of patronage. They have to refer in more important matters to the Local Governments, but there is a fairly wide sphere within which, subject to appeal to Government, they are the determining authority.

Appellate functions.

459. The functions of the Board of Revenue as an appellate court in regard to the decisions of the Commissioners, Collectors and other officers subordinate to it in revenue matters, are of the utmost importance, and especially so in the United Provinces where appeals under the Revenue and Rent Acts constitute a severe tax upon its time. In such matters a Board's decisions are usually final, though capable of special revision by the Local Government.

Vol. VII.,
App. I.,
p. 159.

They are also generally Courts of Wards.

460. Except in Burma, where there is no such Court, the Board of Revenue is also Court of Wards for revenue-paying estates, which are managed by Government agency owing to some incapacity of the proprietor.

Office establishments and touring.

461. The Boards have their own office establishments, which are separate from the Government Secretariats, and their members make periodical tours for the inspection of district work, and, in the United Provinces, for the disposal of appeals *in situ*.

The original intention was to confer wide powers in revenue matters upon Boards of Revenue, etc. Their powers have now been materially curtailed.

462. The original intention was to confer upon the Boards of Revenue wide authority in regard to revenue matters. Thus in Bengal Regulation I of 1829, the Boards then existing in the old Bengal Presidency are described as tribunals for the determination of all questions relative to the assessment of lands under settlement, and for the judicial decision of many other important cases; as the general guardians of the fiscal interests of the State; as directors and superintendents of executive officers; and as the confidential advisers of Government. A Financial Commissioner, again, is described in various Acts as the "chief controlling

Act XVII.
(Punjab)
of 1887,
sec. 11.
Act XVIII.
(Burma)
of 1888,
sec. 4.

* The term Board of Revenue includes Financial Commissioners except where otherwise stated.

revenue authority", under the Local Government. Executive orders and statutory restrictions, requiring reference to Government in a great number of detailed matters, have, however, curtailed the Boards' powers and influence, while the fact that they possess very limited financial powers, and have to obtain the specific authority of Government for the creation or modification of appointments, however small, sets a rigid limit in practice to their independent action.

21511-3, 29889-91,
23630-1, 30010-11,
29262, 30040,
29301, 30717,
29516-20, 39577,
29562-6 39642-3,
29852,

463. A number of witnesses considered that it was unnecessary to have a Board of Revenue in addition to Divisional Commissioners, and that one or other of these should be abolished. We hold that Commissioners should be retained, as a most valuable link in the chain of administration between individual districts and the headquarters administration of the Province. To put the districts directly under the latter in revenue matters, would inevitably lead to further centralization in the Secretariats.

464. Granting the retention of Commissioners, the arguments against the retention of the Boards are that, under the present system, there are really two headquarter Secretariats; that Commissioners can never attain the position of real importance which they ought to possess so long as they are dwarfed by a Board of Revenue; and that the members of the Board are removed from effective contact with district administration, which their touring cannot be sufficient to secure.

Vol. VII,
App. II.,
p. 164.
44425,
44430,
45398,
45792-4.

465. On the other side it must be noted:—
(i.) That with the abolition of the Board, the work falling on the Government would be greatly increased, and it would be necessary to strengthen the Secretariat establishments materially in order to afford the co-ordination necessary in respect to the revenue administration in the districts. Commissioners and Collectors must work on the same general lines, and these must be laid down for the Province as a whole.

18510-3.

(ii.) That there is a certain amount of work which Commissioners cannot do unless their establishments are considerably increased.

14680,
17260,
21512,
34696.

(iii.) That the Board is a valuable co-ordinating and unifying authority, and that its opinions, especially when delivered collectively, must weigh more with Government than those of isolated Commissioners. Under the present system the Board may serve as a valuable breakwater against hasty and ill-considered changes.

15925-8,
18517-21,

(iv.) That the Board constitutes a valuable court of appeal in revenue matters.

15925-8,
21933-4,
21981,
22548,
22678,
22958-9,
29304.

(v.) That it is a popular and well-understood body, especially in the two Bengals, where its abolition might give rise to complaint and suspicion.

With the Local Governments constituted as at present, we think that these arguments have much force, and we do not consider that an extension of the present powers of Commissioners need, *per se*, militate against the retention and usefulness of Boards of Revenue or Financial Commissioners.

21474.

466. It may be suggested, however, that an enlargement of the powers of Commissioners might render it feasible to convert the existing Boards of Revenue into single Financial Commissioners, as in Burma and the Punjab. We are not in favour of this idea, because we attach great importance to the deliberative character of

Necessity of retaining territorial Commissioners.

Arguments against retaining Boards of Revenue, etc.

In present circumstances these should remain.

We are against converting Boards of Revenue into single Financial Commissioners.

the Boards. Their collective opinion on important questions carries greater weight with the public and Government than would the individual pronouncement of a single officer.

Defects of the existing system.

467. We are, however, much impressed by the following considerations:

(i.) Under the existing system, members of a Board of Revenue and Financial Commissioners are confined to revenue matters, and are out of touch with such important branches of the administration as local and municipal government, education, sanitation, and police, while at the same time they may be called on, later, as Lieutenant-Governors, or as members of the Government of India, to deal with these very subjects.

(ii.) Such touring as is done by the members of a Board is primarily in connexion with their own particular subjects.

(iii.) The existence of a separately organized headquarters office outside the Government Secretariats does, undoubtedly, tend to some re-duplication of work (especially in the matter of office noting) and occasionally to friction.

(iv.) Proposals submitted by the Board to Government are noted on in the Secretariat without further reference to the former authority, and the Lieutenant-Governor may be materially influenced by the views of the Secretary to Government, an officer junior to the members of the Board.

Undesirable to convert members of Boards of Revenue or Financial Commissioners into subordinate Colleagues, or Secretaries, of Lieutenant-Governors.

468. We have already dealt with a proposal to remedy these defects by converting members of the Board of Revenue into subordinate colleagues of the Lieutenant-Governor, and have indicated that we do not consider this a satisfactory solution. We object still more strongly to a suggestion that the Financial Commissioner in the Punjab should become a Secretary to the Local Government.

But our proposed Executive Councils would enable the absorption of Boards of Revenue, etc.

469. But if, and when, the Lieutenant-Governorships are, as we have already suggested, converted into Council Governments, we think that it will be desirable to make the Executive Councils sufficiently strong to absorb the existing Boards of Revenue or Financial Commissioners, and to vest in the Government itself such functions now discharged by these as cannot expediently be made over to Commissioners. The Head of the Province would thus share the burden of responsibility with independent and experienced counsellors, who would be more useful in this capacity as dealing with a wider field of administration. At the same time the objections now raised against the re-duplication of work and the existence of two separate office establishments would be met.

We are fortified in this opinion by the fact that a proposal of a similar character was put forward by the Board of Revenue in the United Provinces so long ago as 1893.

The Bengal system for bringing the Board of Revenue into closer touch with Government is useful pending the absorption of the Boards in Executive

470. A system introduced in Bengal by Sir Andrew Fraser, which brings the Board of Revenue into closer contact with the Government without merging it therein, is deserving of attention. Under this system, a matter which the Board has, by law, rule or practice, to submit to Government, is first noted on by the Board's clerical establishment, and is then similarly dealt with in the

14349, 18886-9,
14530-4, 18981-5,
14607-13, 22518,
14686-7, 22588-601,
18611-7, 22672-7.

Government Secretariat. It is then noted on by the Secretary to the Board, then by the Revenue Secretary to Government, and after him by the appropriate member of the Board. In minor matters, if the Board's member and the Revenue Secretary are in agreement, the conclusion arrived at issues as a Government order; but if they are in disagreement, and in all important matters, the papers are sent on to the Lieutenant-Governor, who passes the final order.

This system has the advantage of enabling the Board's member to have the last word as against the Secretary, and also of giving him an opportunity of weighing the Secretary's arguments before coming to a conclusion. The Lieutenant-Governor, moreover, has both sides of the case fully before him. As at present applied, however, the system does not touch the double noting of two offices, and it has been recognized by the witnesses who spoke in its favour that it must inevitably lead to the Board's office being merged in that of Government.

A system of this description has the approval of various senior officers who have had experience of it, while it meets the wish expressed by the Lieutenant-Governor of the United Provinces that the Board of Revenue should be brought into closer connexion with Government.

We consider it to be a useful makeshift, pending the more complete absorption of the Board into a Governor-in-Council system.

471. In Madras, where there are no territorial Commissioners, the functions exercised by these officers in other Provinces are, in so far as they have not been left to Collectors, exercised by members of the Board of Revenue, each of whom is a Commissioner for specific subjects throughout the Province.

The defects of this system seem to us as follows :—

(i.) Those noted in respect to the Lieutenant-Governor Provinces as regards duplication of Secretariats, inadequate inspection by touring, and dissociation of the Boards' members from all but revenue duties. This last point applies here with still greater force since, owing to the existence of a larger Board of Revenue, officers reach it earlier in Madras than would be the case in other Provinces, while, in consequence of the existence of a local Council, the likelihood of their attaining a position in which they will have other than revenue work to do is greater. As regards touring again, since each member makes his inspections mainly with reference to the matters he deals with departmentally, there is even less general personal review of the district administration than in Provinces where the Boards are numerically smaller.

(ii.) Owing to the absence of Divisional Commissioners, there is no intermediate officer who can inspect the districts from the standpoint of general administration, and advise junior Collectors; and the Government lacks an official who can speak with authority as to the general circumstances of a large tract of country. If matters in a district are abnormal or difficult, it becomes necessary to send down a member of the Board for the purpose of special investigation, whereas in other Provinces this function would be usually discharged by the Commissioner on his own initiative.

20729-30, 44425,
21873-83. 44430.
Vol. V., Vol. VII.,
App. II., App. II.,
p. 204. p. 164.

Vol. II.,
App.,
pp. 328-9.

Vol. VI.,
App. II.,
p. 134.
6193-8.

System in
Madras. Its de-
fects.

Its advantages.

472. On the other hand—

(i.) District decentralization has proceeded further in Madras than in any other Province, and the Collector there occupies a position of higher authority than he does elsewhere. While this may be partly due to the large size of the districts, it may also be fairly ascribed to the absence of territorial Commissioners.

(ii.) There is a distinct advantage in the grouping together of a number of high officials who, while dealing each with their own subjects, have the opportunity of consultation with one another, and can make collective representations to Government on matters of importance.

(iii.) If the Board in its present shape were done away with, it would be obviously impossible that the Local Government should deal direct from headquarters with all the districts of this large Province, and it would be necessary to establish a system of territorial Commissioners.

Hardly any witness in Madras advocated this last step,* and the Local Government was strongly opposed to it, urging that such a measure would dwarf the authority of Collectors, and would be very expensive. It considered that six Divisional Commissioners would be required, as against four members of the Board, and that it would still be necessary to have special subject-Commissioners for separate revenue, settlements, forests, and inams†.

Were the
Madras Govern-
ment to remain
on its present
footing, we would
maintain the
existing system,
but would
enlarge the
functions of the
Board.

473. Were the Madras Government to remain on its present footing, we should not be inclined to recommend any material modification of the existing system, which has been long established, and with which the public seem generally satisfied. Moreover, we consider it of distinct advantage that the Commissioners of excise and settlements should, in present circumstances, sit as members of the Board of Revenue. Their presence there facilitates administration in these departments and prevents undue specialization.

But, assuming the retention of the Board, we think it would be desirable that its functions should be enlarged so as to bring within its cognizance matters which in other Provinces are dealt with by Divisional Commissioners, e.g., district board and municipal work.

Expansion of the
Executive Coun-
cil should, how-
ever, allow of
the absorption of
the Board. It
would then be
necessary to
appoint Divi-
sional Commis-
sioners.

474. If, however, as we consider advisable on other grounds, the Executive Council of the Province should be expanded,‡ we think that it would then be perfectly feasible for the Local Government, assisted by special Commissioners of salt and excise and of settlement, to take into its own hands the direct co-ordination and control of the revenue administration, and such matters as the general charge of forests. Divisional Commissioners should then replace the present Board. These should not, however, encroach upon the existing powers of Collectors, but should undertake the functions, not absorbed by Government, now devolving upon the Board in revenue matters. They should also exercise the same functions as we propose for

* The Chief Secretary in the Central Provinces, who formerly served in Madras, was, however, of opinion, from his experience in both Provinces, that the system of Divisional Commissioners was preferable.

† An *inam* is a grant of land revenue-free, or on specially favourable terms.

‡ Since the above was written, the Secretary of State has proposed such an expansion.

1097,
34731-3.

63,
6486-7,
7712-9,
9907,
9947-9.
Vol. II.,
App.,
pp. 329.

24758.

Des.
No. 193.
Pub. of
27th Nov.
1908.

Commissioners generally in respect to other branches of the administration.

Such Commissioners, together with the Commissioners for special subjects referred to above, should meet periodically for the discussion of important matters, and they should be at full liberty to submit joint representations to Government on questions of policy and procedure.

Given these safeguards—of an enlarged Executive Council more widely representative than it is at present, of a relatively small number of Divisional Commissioners who should not be allowed to encroach upon the functions of the Collectors, and of facilities for discussion and collective representation by these Commissioners—we consider that the change we have suggested should be of advantage both to Government and to the people.

Para. 456. 475. In Bombay there is no Board of Revenue, the place of such a body being occupied, as already explained, by territorial Commissioners who are directly under Government. **System in Bombay. Its defects.**

Up to the year 1890, the Commissioners of the Presidency proper lived at Poona during the rains, and thus had opportunity for informal consultation among themselves, while the Government could refer to them collectively any question on which their joint opinion was desired. At present the Commissioners live in their own charges, from which the former system was considered to divorce them too completely; and they now only meet collectively at Poona (without the Commissioner of Separate Revenue) for a few days, in order to discuss matters which the Government specially refers to them.

35546-7,
35554-9.

34696,
34751-9,
37222.

The objections taken to the existing system here are that :—

(i.) There is reduplication of work in the various Commissioners' offices.

(ii.) There is an absence of co-ordination and guidance.

(iii.) The Commissioner of Separate Revenue is at present altogether detached from the general district administration, while the position of the Commissioner for settlement and land records is anomalous and unsatisfactory.

(iv.) There is no collective body outside the Government which comprises the best administrative experience of the Province, and can submit proposals or remonstrances to which careful attention must be paid.

We do not consider the present situation satisfactory; and in our opinion the defects in the former Bombay land revenue system might possibly have been remedied earlier had the Commissioners been able to meet more freely, and to emphasize their individual views by collective representations.

Vide para.
239.

476. While we do not propose the establishment of a Board of Revenue in Bombay, we think that the Commissioner system there requires to be buttressed by full and frequent opportunities of collective consultation between the Divisional Commissioners and the Commissioner of Separate Revenue, such as we have suggested in the case of Madras. This will maintain the advantages of the existing Bombay system, which makes the Commissioner reside in the division for which he is responsible, and gives him a position of influence in respect to the general work of administration, while it will at the same time enable free exchange of views by Commissioners and give them a stronger position *vis-a-vis* of the Local Government. **How these should be remedied.**

We also look to an expansion of the Executive Council as allowing the Revenue Member of the Local Government to give greater attention to revenue matters, and to afford the further co-ordination which is now effected in other Provinces by a Board of Revenue or a Financial Commissioner.

While Boards of Revenue and Financial Commissioners remain, they should be given wider powers in revenue matters.

477. While Boards of Revenue and Financial Commissioners remain, we consider that they should, as far as possible, be placed in the position originally intended for them—that of exercising wide authority in regard to revenue matters. The further control of the Local Government should be confined, as far as possible, to matters of principle and policy, and the Board should be able to dispose of a number of matters on which reference to Government is now necessary. For instance :—

(i.) While it is for the Government to lay down, generally, the conditions under, and the extent to, which remissions or suspensions of land revenue may be granted, there should be no need for reference to it by the Board as to specific applications of these principles.

(ii.) When powers have been delegated to the Board as a statutory final authority, the Local Government should be very cautious in exercising any right of revision.

(iii.) Standing orders or general circulars of the Board should not require the confirmation of Government (as at present in Madras) except where important matters of principle are involved. 6342-9.

(iv.) Power might be given to the Board to re-appropriate within the same major heads (subject to the salaries proviso referred to in paragraph 96), and, within budget limits, to make permanent appointments up to Rs. 50 a month, and temporary appointments up to Rs. 100.

In Chapter III. we have already indicated a variety of matters, such as pensions, and acting and travelling allowances, where larger powers might be delegated to Boards of Revenue, as well as to heads of departments and Commissioners. **Paras. 155 et seq.**

We deal in a separate chapter with the powers and functions of Boards of Revenue as Courts of Wards.

Detailed suggestions made by Local Governments for the grant of further powers to Boards.

478. Schedule III. appended to this volume includes a number of proposals made by Local Governments for the grant to Boards of Revenue, or Financial Commissioners, of powers now vested in the Local Government by Imperial Acts, such as those relating to customs, stamps, income tax, and court fees, or by the land revenue or other laws of the various Provinces. We are not in a position to examine such suggestions in detail, but we think they should be carefully considered, with a view to delegating to these authorities all powers which can be expediently entrusted to them. **Vide para. 409.**

It will also be for the Local Governments to revise rules and departmental instructions, in order to give larger powers to Boards of Revenue and Financial Commissioners in matters where such rules or orders are at present unduly restrictive. 6290-3 6627.

Distribution of the work of a Board of Revenue among its members.

479. The view has been expressed that the distribution of the work of a Board of Revenue among its members might well be left to the Board itself; but having regard to the special considerations which may weigh with Government in the appointment of members for the charge of the different departments, we are doubtful

of the expediency of such a change, and we would maintain the existing condition under which the distribution of work among the members is regulated by the Provincial Government. It seems desirable, moreover, that, as in Madras, certain important subjects should be definitely assigned by Government to the disposal of the full Board.

Reg. III.,
Bengal, of
1822,
sec. 4.
Act. III.
U.P.
of 1901,
sec. 6.

Vol. X.,
App. X.,
p. 240.

Act. VII.
(Eastern
Bengal
and Assam)
of 1905,
sec. 4.
Act. XVII.
(Punjab)
of 1887,
sec. 7.
Act. XVIII.
(Burma)
of 1888,
sec. 2 (1).

480. The Madras Government has full freedom in respect to the appointment of the members of its Board of Revenue; but in Bengal, Eastern Bengal and Assam, and the United Provinces their appointment rests with the Governor-General in Council, whose sanction is also necessary to the appointment of the Financial Commissioners of Burma and the Punjab. We consider that, in these important Provinces, the Head of the Provincial Government should now have full powers to appoint members of the Board of Revenue and Financial Commissioners, and the Home Secretary to the Government of India sees no objection to such a change. The same remark applies to the recently created post of Financial Commissioner in the Central Provinces.

Appointment of
members of
Boards of Re-
venue and
Financial Com-
missioners.

CHAPTER XII. COMMISSIONERS.

481. With the exception of Madras, all the major Provinces possess authorities intermediate between the Collectors of districts and the headquarters administration. These authorities are styled "Commissioners of Division," their charges being divisions of the Province, each containing several districts.

Divisional Com-
missioners exist
in all the major
Provinces except
Madras.

The establishment of Commissioners in the old Bengal Presidency dates from 1829; and in the following year a Revenue Commissioner, whose functions are now distributed between several officers, each of whom has charge of a division, was created for the Bombay Presidency. The appointment of Divisional Commissioners for the subsequently acquired Provinces of the Punjab, Burma and the Central Provinces followed in due course.

Reg. I.,
Bengal, of
1829,
sec. 4.

Reg. V.,
Bombay, of
1830,
sec. 2.

482. The original Bengal Regulation contemplated the exercise by Commissioners of the powers and authority formerly vested in the Boards of Revenue and Courts of Wards, subject to the control and direction of a *Sadr* or head Board, and to such restrictions and provisions as the Governor General in Council (who then directly administered the Bengal Presidency), or the *Sadr* Board with his authority or sanction, might prescribe. The almost synchronous Bombay Regulation laid down that the Revenue Commissioner should, under the instructions of Government, have control over the whole revenue administration of the Province.

Causes which
have led to re-
duction in the
powers and func-
tions of Com-
missioners.

It will thus be seen that the original intention was to vest Commissioners with very large powers in revenue matters; and as they had police and judicial jurisdiction also, all local matters with which the administration was at that time concerned were practically within their purview. Their subsequent dissociation from judicial functions*; the constitution and growth of specialized departments; the development of the postal and telegraph

Vol. III.,
App. I.,
p. 174.

* In Upper Burma the Commissioner is still a court of session for his division.

system; the tendency to codify into Acts, rules, or standing orders matters which would in old times have been left to the discretion of individual officers; the growing tendency to appeal to headquarters against local decisions; and the fact that legislation has often left the Commissioner's powers undetermined, have all, to a large extent inevitably, diminished the powers and position of these officers. In Bombay, however, the Commissioners stand much higher than elsewhere, taking the place, to a large extent, of the Boards of Revenue or Financial Commissioners of other Provinces; and one of these—the Commissioner in Sind—holds a very special position, as the administrator of a sub-province which is, in many ways, distinct from the Presidency proper. He is, as has been aptly remarked by the present Commissioner, practically a minor Local Administration under a major Local Government, and he is the local representative of that Government in regard to the departments working within his jurisdiction. His special position was recognized, 40 years ago, by an Act of delegation already described in Chapter IX. Even in Sind, however, the present Commissioner has brought to our notice a tendency to bring him into line with the ordinary Commissioners of the Province, and it seems clear that his independence is not so large as it was a generation ago.

Vol. VII.,
App. II.,
p. 161.
20417,
22881.

37222.

Act V. of
1868. Cf.
para. 411.
37222.

Special position
of the Com-
missioner in Sind.

The remarks
which follow deal
with ordinary
Commissioners
of divisions.

483. While we have no desire to diminish the status of the Commissioner in Sind, we recognize that his position is a peculiar one, and in the remarks which follow we shall deal with ordinary territorial Commissioners. The powers and functions of these officers vary in different Provinces. As already stated, they stand highest in Bombay, where also they have larger pay and higher precedence, while, from the evidence put before us, we gather that their powers are most restricted in Burma and the Central Provinces. In Bengal their position has, we understand, been of late considerably improved, owing to action taken by Sir A. Fraser.

Vol. IV.,
App. II.,
p. 201.

General duties of
Commissioners.

484. The Commissioner is, or should be, a picked man with long experience of district administration, who can maintain closer personal relations with the officials subordinate to him and the people of his division than is possible for any headquarters authority; while his greater experience and range of view should enable him to assist the Government with more mature and comprehensive views than can be formed by a Collector.

The Commissioner's work is primarily concerned with the administration of the land revenue and connected questions, and he discharges important duties as a court of revenue appeal. Speaking generally, his functions in regard to revenue settlements are mainly advisory; but in regard to the collection of land revenue he has ordinarily certain powers of suspension, and, in some Provinces, of remission also. His powers in regard to the appointment of revenue officers vary in different Provinces—extending in Bombay to the appointment of *mamlatdars* (tahsildars), while in Burma he can make no appointment outside his own office establishments—and local rules govern his appellate jurisdiction in matters of discipline. Subject to rules and conditions laid down by the Local Government, he can, in large measure, grant loans to landholders and cultivators, and remit them when irrecoverable, while he plays

33213.

a large part in the management of private estates under the Court of Wards.

In regard to other sources of revenue which are under the direct management of the Collector, such as stamps and income-tax, the Commissioner has considerable powers of control; while in respect to excise and forest administration his position has hitherto varied in different Provinces.

In matters relating to revenue, Divisional Commissioners are under the control of the Board of Revenue or Financial Commissioner of the Province, where such exist.

31992-3, 41131-3. Recent orders have much diminished the control of the Commissioner over the Police administration. He has little to say in regard to the operations of the Education Department; and is, at most, only consulted in regard to local expenditure proposed by the Public Works Department. He has, however, a very definite position as a controlling, and occasionally as an appellate, officer, in respect to the work of district boards and municipalities, and in this way he has a voice in expenditure upon primary education, sanitation, medical relief, and road work carried out by, or at the expense of, these bodies. His functions in respect to such local bodies will, however, be dealt with in Part III. of our Report.

485. As regards the general adequacy or otherwise of the position of the Commissioner at the present day, the evidence is divergent. Senior and responsible officials*, some themselves Commissioners of divisions, have stated that, apart from specific matters which they mention, these officers have a sufficient voice in the administration of their divisions, and they are supported in this view by a considerable body of non-official opinion†. On the other hand, the Governments of Bengal, Eastern Bengal and Assam, the United Provinces, the Punjab and the Frontier Province, supported by ample evidence both official‡ and non-official§, hold that the general status of the Commissioner has deteriorated and needs material strengthening.

We agree with those who do not find the present position satisfactory.

34702-3. The personal element must of necessity largely affect the extent of the influence exercised by individual Commissioners, and a witness in Bombay held that Commissioners had powers which they sometimes would not use. In any case, it is an exaggeration to say, as is sometimes done, that the Commissioner is merely a channel of communication between the district officers and the Government; but the scant esteem in which the office may be held is shown by the suggestions of some witnesses for its abolition as unnecessary, and by descriptions of Commissioners as "kings whose subjects are unconscious of their existence," and as wielding "some influence but no control."

* 10037-10, 12016, 12112-4, 13553, 13594, 13615-9, 14640, 19003-11, 27189, 30599-600, 31063, 32067, 40831, 40854-64, 41007.
† 15714, 15940, 17874, 18026, 20312, 23515, 29634, 29852.
‡ 17434-42, 17465, 17585, 19243, 19642, 19668, 19782, 21481, 21489, 21521-3, 21710-6, 24756, 24777-9, 26467, 35531, 35610, 35710-1, 37240-55, 39251, 39317, 42006, 42325, 42371-2.
§ 15263, 15494, 20258, 23460, 25694, 25860, 31484, 31587, 31880, 31910.

The present position of the Commissioner not satisfactory.

Vol. IV., App. II., pp. 200-1.
Vol. V., App. II., p. 205.
Vol. VII., App. II., p. 235.
p. 164. §
Vol. IX., App. V., p. 239.
Vol. IX., App. III., p. 235.

13276-9, 15401, 19143, 20194-5, 22457, 23630-5, 20964, 42103.

Commissioners should have larger powers, and should not become mere inspecting and advisory Officers.

486. We have already indicated that we consider the abolition of Commissionerships to be extremely undesirable. Such abolition would inevitably lead to increased centralization, while a well-devised system of decentralization must necessarily include the devolution of greater powers to these highly paid officers, who are possessed of large experience and ample opportunities for keeping in touch with the people.

Similarly, we reject the suggestion that the Commissioner should be recognized as an inspecting and advisory officer only. His utility in these directions is no doubt great, and the Chief Commissioner of the Central Provinces has drawn attention to the assistance which he can thus render to a Collector who is new to his charge; but there are also many executive functions which Commissioners can beneficially exercise, with consequent relief to the headquarters authorities, and a more expeditious disposal of public business.

Position of the Commissioner in respect to special Departments.

Necessity for local co-ordination of the work of special departments.

487. It is not denied that it is open to the Commissioner, even now, to exercise considerable influence, but it requires an energetic and tactful officer to make the best of a position which is not clearly defined and therefore open to challenge. This is particularly the case with reference to the special departments referred to in Chapter II. to whose growth, and fissiparous tendencies from the point of view of general administration, attention has been prominently drawn by the late Lieutenant Governor of Bengal. The technical work of such departments, in respect of which the Commissioner cannot expediently interfere, must inevitably increase; but along with this there is a grave risk of specialized departments pursuing their own course, without reference to the views of other departments, or to considerations affecting the people as a whole. In a country like India it is specially important to prevent any system of government by professional experts. Measures, for instance, which would commend themselves from a scientific standpoint to a forest expert, might cause grave discontent among hill tribes or the agricultural population of the plains. Similarly, the success of an irrigation work must depend not merely upon engineering considerations, but upon an intimate knowledge of the traditional methods and prejudices of the people, upon which Commissioners and Collectors ought clearly to be consulted. While it is necessarily one of the main functions of a Provincial Government to exercise a general co-ordinating control over the various departments, and to check undue departmental zeal, it cannot, we consider, do this thoroughly in respect of the district administration. It is a distinct weakness in an oriental country that there should be no local officer to whom the people can go with general grievances, and that they should come to regard the Government as a mere collection of scattered and independent departments. It appears necessary, therefore, to have a local co-ordinating authority, and this function should be assigned to the Divisional Commissioner.

Measure of general control proposed to be given to the Commissioner in respect to such departments.

488. In order to discharge this duty fitly, the Commissioner should be kept in touch with the working and the projects of the special departments throughout his

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23238, 33254,
23637-8, 34278.
26467,
Vol. VI.,
App. II.,
p. 134.

Paras. 38-40.
Vol. IV.,
App. II.,
p. 201.

division. Though it is not necessary that the local officers of such departments, *e.g.* Superintending Engineers, Inspectors of Schools, or Deputy Inspectors General of Police, should be regarded as his subordinates*, he should have the right to call for any information from them which he thinks fit, and to have information given to him spontaneously in regard to any proposed new departure of importance. Any views he may express should receive the fullest consideration both from the departmental heads and the Local Government; and he should, if he thinks this necessary, be able to stop any action of a department within his division which he considers undesirable, reference being thereupon made to the Local Government if the departmental authorities so wish. Such intervention should, however, be sparingly applied and should be limited to questions which affect the people and the general administration.

Minor disputes between departments within the division should be referable to the Commissioner. The tendency to antagonism between various departments is most marked in the subordinate ranks and requires to be checked on the spot. In cases such as have been cited in Bengal, in regard to the prejudicial effect of railway embankments on the drainage of the country, the Commissioner should have power, in default of an amicable settlement, to direct the holding of a joint enquiry by the local representatives of the departments interested. The results of such enquiry and report would ordinarily enable the Government to settle the matter without injurious delay.

489. As an instance of the fissiparous tendencies to which we have alluded, it may be noted that even in Sind, the Commissioner complained of the encroachments of the special departments, and of the ignoring of Bombay Government orders that proposals regarding educational matters in Sind should come through him.

490. The relations between the Commissioner and the special departments have, in several cases, been the subject of recent enquiry, and have undergone various modifications as a result of the general increase of specialization. We have no cut-and-dried solution of the problem to offer, nor would it be desirable, even were it possible, to lay down any rigid system. The object of our proposals is a frank recognition of the fact that the Commissioner should be the administrative head of his division, and that he should be consulted, and have certain powers of control, in respect to the operations of special departments in so far as these affect the general administration or the welfare of the people, while abstaining from intervention in technical details. We recognize, however, that it would be very difficult in many cases to draw a line between technical details and matters of general importance, and, for harmonious working, we must trust in the last resort to common sense, tact, and loyal co-operation as between the different servants of Government.

As will be seen from the following chapter, our remarks also apply in very large measure to the case of Collectors.

491. The chief special departments with which the Commissioner is concerned are those dealing with public

* The Chairman and Mr. Hichens think that any such definite subordination would be undesirable, though they agree as to the rest of the paragraph.

works, police, forests, education and excise, and we have now to consider whether the general proposals made above require to be supplemented in order to strengthen his administrative position in regard to these.

Necessity for co-ordination in public works expenditure.

492. *Public Works.*—The Public Works Department differs from the rest in that its expenditure is largely concerned with the carrying out of works on behalf of other departments, and for this reason it stands in special need of co-ordination. We have had much evidence on this subject, and are satisfied that the existing methods are not wholly satisfactory.

Present position of the Commissioner in respect thereto.

While it seems to be the case in most Provinces, and especially in Burma, that the Commissioner has, at one time or another, an opportunity of expressing his views as to the comparative urgency of proposals for Provincial public works expenditure affecting his division, the actual compilation of the Public Works budget takes place at headquarters, in the Public Works Secretariat, and the order of urgency in regard to particular works may be altered then, or subsequently, without reference to the Commissioner. To quote the Chief Commissioner of the Central Provinces, "no doubt the Deputy Commissioners and Commissioners suggest and urge the necessity for certain buildings or roads, and are consulted about the plans or alignments, though even this consultation was neglected in some cases; but after that they know nothing further. The allotment of funds rests with the Chief Engineer and the Superintending Engineers . . . so that it is often impossible for the Deputy Commissioner or Commissioner to say what works are in progress at any given time. He sometimes finds a building completed which he did not know was begun, and that another work which he believed to be in progress has not been started, the money having been directed to some other purpose by some superior authority in the Public Works Department."

This description is no doubt accurate as regards the Central Provinces, but in respect to other parts of India it would be too highly coloured. The Burma system, which is regarded as satisfactory by the Public Works Secretary to the Government of India, entails on the Executive Engineer the necessity of preparing proposals for public works expenditure in each year in consultation with the Collector. The proposals thus arrived at for each district are tabulated, for a division, by the Superintending Engineer, generally after consultation with the Commissioner, and are then forwarded, through the Commissioner, to the Local Government. The Commissioner has thus the opportunity of suggesting alterations, and he decides the preferential order of the works. Money is then allotted by the Local Government according to the civil divisions, and each Commissioner is informed of the works in his division for which provision has been made, while no subsequent alteration in the local list as thus arrived at can be made by the Superintending Engineer without the Commissioner's sanction.

The procedure in other Provinces varies; but it is clear that Commissioners, and officers of other departments, have not a full voice in the preparation of the lists of works upon which the Provincial budget is based, or in regard to subsequent alterations of the budget programme.

11652-69, 44189,
24365-6, 44573,
35137, 44723-6,
41845-6,
17815, 28876-9,
24786-91, 41006,
27032-5, 42104-5,
28767-76,
Vol. VI.,
App. II.,
p. 135.

44573-9.

11641, 27752-3,
11961, 27852,
14137, 27968,
14637-8, 28526,
15079-80, 37397,
17407, 39251,
17424-5, 39310,
17587, 41096-8,
17696, 42006,
18150-1, 42086-7,
19487-8, 42100,
21850, 42390,
22842, 45173,
27032,

493. This has led some witnesses to suggest that, while expenditure on large projects must necessarily be settled at headquarters, and the Local Government must also keep in its own hands a reserve against unforeseen demands, the rest of the existing Public Works budget should be broken up into divisional budgets, in respect of which the Commissioner would have the same power of distribution of funds as the Local Government now possesses. While the Commissioner would in no way interfere with the estimates or professional responsibility of the Public Works officers, it would be for him to decide between the conflicting demands in respect of his division, *e.g.* he should settle, after hearing the professional departmental officers, whether road A or road B should be taken up first, or whether, funds being limited, it is better to devote immediate expenditure to the building of police quarters, or to new tahsildars' offices. Under this system, each division would have an amount for local public works outlay to which the Commissioner might look with some certainty in normal years, and he would be the co-ordinating authority in respect thereto.

Suggestion to remedy present defects by divisional public works budget.

- The objections raised to this scheme are that :—
- 34983-92. (a.) Such a distribution would increase the difficulty of audit.
27585. (b.) It would not tend to economy, since money might be spent in one division which was more urgently needed in another.
- 17349, 28837-46. (c.) There would be initial difficulty in apportioning the allotment to each division.
- 14738, 14774-82. (d.) Commissioners have not the establishments which would enable them to control financial details.
31283. (e.) Their interests are confined to their own areas, while heads of departments can survey the whole Province.
- 35564-5. (f.) Judicial officers might object to have their building grants fixed by the Commissioner.

Objections raised to this suggestion.

494. While we do not agree with all these objections, we do not think it necessary to split up the public works budget as above proposed, since the co-ordination which we desire can be equally well obtained by the following system.

We prefer to obtain the necessary co-ordination by a procedure we suggest.

The proposals for local public works outlay in the ensuing year should be prepared jointly for each district by the Collector and the Executive Engineer, after consultation with the district heads of special departments. The proposals thus framed should be tabulated for the whole division by the Superintending Engineer, and then placed before a conference, presided over by the Commissioner, and including the Collectors of the districts and representatives of each special department. In that conference the proposals, as finally arrived at, should be tabulated in order of urgency, and should then be forwarded to the Local Government. It would then be the function of the Public Works Secretariat to tabulate these proposals for the whole Province, in consultation with the other branches of the Secretariat and with the heads of Provincial departments. The budget, as thus framed, would eventually be decided on by the Local Government; but on presentation to the Legislative Council, it should be so arranged as to indicate not merely the works on which money was proposed to be spent, but

the total allocation of local outlay for each division and district, with a separate schedule for specially large works.*

As regards departure from the budget programme which may become necessary in the course of the year, we consider that any important re-allocation of funds as between specially large works should require the sanction of the Local Government. In regard to local works, any important variation from the divisional programme sanctioned in the budget might be carried out by the Superintending Engineer with the concurrence of the Commissioner. Superintending and Executive Engineers should, of course, be able to carry out petty alterations on their own responsibility, but the main object to be aimed at is to prevent any important departure from the previously arranged programme without reference to outside authority.

Commissioners and petty works.

495. As regards petty works (mainly buildings), the usual procedure appears to be that Commissioners have small annual grants at their disposal, which they can spend, or allot to Collectors, subject to a pecuniary limit as to the total cost of an individual project.

14289-301, 27018-21,
22563-73, 35132,
24832-3, 41088-9.

The system proposed for public works expenditure need not apply to other departments.

496. We do not think that the system of outside co-ordination which we have proposed in respect to public works expenditure should be applied to the budgets of other departments, since these are confined to their own particular spheres.

Position formerly held by the Commissioner in police matters.

497. *Police.*—The position held till lately by Commissioners in regard to police administration was a survival from the period when there was no organized department of Police under a Provincial Inspector-General. Bombay was the last Province to appoint an Inspector-General, and its District Police Act still gives recognition to the Commissioner's traditional status. In some other Provinces, although the Indian Police Act gives no specific recognition to Commissioners, the same tradition, coupled with the consideration that a Commissioner should have cognizance of matters relating to his territorial charge, resulted in the issue of rules by the Local Governments which gave Commissioners authority in the police administration parallel to that of the Inspector-General. In Bengal, for example, there was a complicated double line of appeal by police subordinates who had been punished, from the District Superintendent to the Deputy Inspector-General in the one case, and to the District Magistrate and the Commissioner on the other, while in the Punjab the Commissioner was the real Deputy Inspector-General of Police, and the departmental Deputy Inspector-General was merely his professional adviser.

Act IV.,
Bombay, of
1890, secs.
17-20.
Act V., of
1861.

17045-9.

41272.

Recent reduction of his powers.

498. The Police Commission of 1902 deprecated interference by the Commissioner in the details of police administration. His responsibilities, they said, should be limited to supervising and advising his District Magistrates in the discharge of their duties. For this purpose he should receive information on all important matters, should discuss police administration when visiting districts, and should bring to the notice of the District Magistrate, or the Inspector-General, any defects which he observed. His advice and suggestions would doubtless be valuable, but his formal and detailed interference was unnecessary.

Police Commn's.
Report,
para. 120.

* This scheme, which was independently arrived at, would fit in with the proposals in respect of Provincial budgets lately put forward by the Government of India and approved in the Secretary of State's despatch of the 27th November, 1908.

G. of I.
Res. H. D.
of 21st
March,
1905,
para. 49.

The Government of India passed the following orders upon these proposals :—

“The principle determining the Commissioner's position and powers is that it is his duty, as the local head of the general administration, to exercise supervision and control over the action of the District Magistrates in respect of police matters. It follows from what has been said that there is no necessity for conferring on him the powers given by sections 17 to 20 of the Bombay Act. The object of these sections can equally well be attained by executive order. Nor need he be a Deputy Inspector-General. Since the Inspector-General will in future be an Indian Civilian (often of Commissioner's standing) or a picked man from the Department, it need not, in the opinion of the Government of India, be anticipated that well-considered views, expressed by a Commissioner, will be lightly disregarded. The case of the Commissioner in Sind requires special treatment. The Government of India think that he should be given the powers of a Local Government for police purposes, to be exercised subject to the general control of the Governor in Council.”

Rules and instructions have now been issued in the various Provinces embodying the views of the Government of India on the position of Commissioners and District Magistrates in respect to police matters* ; and Commissioners have, in accordance therewith, been deprived of such powers as they formerly possessed in regard to the discipline and promotion of police establishments. These rules had, generally speaking, been very recently applied when we visited the Provinces, with the result that a number of the witnesses seemed imperfectly acquainted with their actual scope and were not very clear as to the exact position of the District Magistrate and the Commissioner under the new system. Some well informed witnesses, however, made suggestions as to the desirability of allowing appeals from the higher police subordinates to go to the Commissioner.

499. If the views of the Police Commission, and the instructions of the Government of India in regard to the position of the Commissioner are fully observed, we agree with those witnesses who hold that no harm will accrue from the dissociation of the Commissioner from his former position of control and intervention in regard to disciplinary details. He should, however, receive prompt information as to the general state of the districts, and the occurrence and investigation of important crimes ; and his opinion should be called for confidentially every year regarding the work and character of the Police Superintendents, and Assistant and Deputy Superintendents, within his division. Moreover, as already indicated, and this remark applies also to the other departments we treat of below, the Commissioner should have the power to veto any local action of the Police authorities which he considers undesirable, pending reference to the Local Government.

500. *Forests.*—In Madras, where there are no Commissioners, the Forest Department is entirely subordinate to the Board of Revenue, while in Bombay, where there is no Board, each Commissioner is head of the Forest administration within his division, though Conservators

Subject to certain remarks, we consider the Commissioner's present position adequate.

Position of Commissioners in respect to forest administration.

* The position of the Collector, as District Magistrate, in respect to the police will be discussed in the following chapter.

of Forests have direct access to Government in matters relating to departmental appointments and finance. In the other Provinces, the Inspector-General of Forests has told us that Conservators stand, or should stand, to Commissioners in the same position as district forest officers do to Collectors, that is the Commissioner would have control in matters in which the operations of the Forest Department may affect the rights or interests of the people. It would appear, however, from evidence taken in these Provinces, that the position of Commissioners is not very clearly understood, and that in practice their influence depends a good deal on the personality of individual officers.

Extent to which Conservators of Forests should be subject to the Commissioner's control.

501. We think that Commissioners should, by rule and practice as well as in theory, hold the position attributed to them by Mr. Eardley Wilmot, *i.e.*, that the Conservators of Forests should be subject to their control in all matters in which the operations of the department concern the public. If the Commissioner occupies this position, there will be no necessity, in Provinces where Commissioners exist, to give any special functions to Boards of Revenue or Financial Commissioners in forest questions. As a matter of fact, the only Province outside Madras in which these authorities now have such control is the Punjab, and even there we were told that the Financial Commissioner merely passed on papers to the Local Government.*

Position of Commissioners and Collectors in respect to primary education.

502. *Education.*—Commissioners and Collectors have at present a considerable voice in respect of primary education, by reason of the control they exercise over the budgets and operations of local boards. We shall deal with their future position in this respect in Part III., where we propose that Collectors and their assistants should preside over the district and sub-district boards, and that Commissioners should have the power of intervention in case of grave neglect, by a local board, of education or any other service assigned to it.

They should have greater influence over secondary and collegiate education.

In regard to secondary and collegiate education, however, and in respect of training and technical schools, they have, except to some extent in the Central Provinces, very little influence or responsibility. Some of the educational officers whom we examined admitted that it might be expedient that Commissioners and Collectors should have a larger interest in these matters.

We consider that each of the Government institutions mentioned, *viz.*, colleges, secondary schools and training and technical schools, should have a board of Visitors, of which the Commissioner, the Collector, and the local Sub-divisional officer, as well as non-officials, should always be members ; that the remarks of a member of the visiting board in the college or school inspection book should always receive attention ; and that the action taken thereon should be communicated to him. In the event of a member thinking the condition of things such that a mere remark in the inspection book will not suffice, or that the action taken on his remarks is not satisfactory, he should address the Collector or Commissioner on the subject.† Moreover, no new institution belonging to the above category should be started, and no material alteration should be made in the

* Mr. Hichens thinks that since it would appear from the evidence that the relations between Commissioners and Conservators are generally satisfactory, there is no necessity for increasing the control now exercised by the former.

† And the Commissioner would, if necessary, address the Director of Public Instruction or the Local Government.

status of an existing institution, without the Collector and the Commissioner being consulted; and Commissioners and district officers should, in the course of their tours, make a point of visiting the institutions in question, and of becoming acquainted with their tone and influence.

503. *Excise*.—When excise work was merely a branch of the ordinary land revenue administration, it was largely controlled by the Commissioner. Now, however, the inevitable specialization of the department, and the creation of Provincial Commissioners of Excise to supervise and control work in the districts, has very materially reduced the Divisional Commissioner's share in the excise administration. In reviewing the report of the Excise Committee of 1905, the Government of India held that, in respect to excise work, Collectors must be directly under the Excise Commissioner, but that the Divisional Commissioner should be consulted on questions of policy, both by Collectors and by superior authorities. This, we understand, is the position which at that time already obtained, save in the Punjab and Burma, where the Excise Commissioner was mainly an inspecting and advisory officer.

We accept the present position of the Divisional Commissioner, as defined by the Government of India; but hold that Collectors should be able to refer to him any orders of the Excise Commissioner which they deem inexpedient. The Divisional Commissioner could then, if he agreed with the Collector and failed to convince the Excise Commissioner, suspend action by the latter pending reference to the Local Government.

Position of the Commissioner in respect to Land Revenue administration and connected subjects.

504. The directions in which the Commissioners' position is most capable of general enhancement appear to be (a) financial powers, and (b) power to appoint or post the principal land revenue officers within their divisions.

Paras. 155.
et seq.

505. We have already recommended that Commissioners, as well as heads of Provincial administrative departments, should be given considerable powers, subject to general existing rules, in such matters as the grant of pensions, the determination of acting or charge allowances, and the passing of travelling allowance charges; and that they should receive, in regard to officers whom they can appoint, a large part of the dispensary powers, which the Civil Service Regulations now vest in the Local Governments, or in the Government of India. We have also suggested that they should have larger discretion in the expenditure of money allotted to them for contingency purposes, and that they should have power, within certain limits, to sanction recurring charges, and such matters as advances for house building and permanent office advances.

We further consider that under the head 'land-revenue expenditure,' which is practically general administration, Commissioners should be able to make reappropriations between one district and another in their divisions, in cases where sums are allocated by districts.

Vol. VII.,
App. III.,
p. 182.

Para. 495.

Vol. IV.,
p. II.,
201.

506. We have already alluded to the fact that Commissioners have small discretionary grants for petty public works. In Bengal, of late years, Commissioners have also been given allotments of about Rs. 10,000 per annum, from which they can make grants at their discretion, direct or through Collectors, for purposes of a public nature, or to remedy small defects brought to their notice in the course of their tours. Grants of this sort can be

Position of the
Commissioner
in respect to
excise work.

Evidence in
favour of
extension of
this system.

Our proposals.

Commissioners
should have
powers in regard
to the creation of
minor
appointments.

applied to giving some special assistance to deserving local objects. The late Lieutenant Governor of Bengal considers that this system, which has also been applied in Eastern Bengal and Assam, has worked well, by reducing correspondence and adding to the prestige of the Commissioners. He points out, too, that the position of district officers in financial matters is at present anomalous, their powers being exceedingly small in comparison with their functions and responsibilities.

In the United Provinces, Commissioners have small grants for the purpose of entertaining temporary additions to district establishments in times of pressure.

507. The Lieutenant Governor of the United Provinces desires to give Commissioners enhanced financial powers for general purposes, and several important witnesses have indicated the desirability of conferring such powers in the following directions:—

(a) For general purposes of a public nature, calculated to be of benefit to their divisions, the purpose being intentionally defined in wide terms so as to allow of the exercise of considerable discretion on the part of Commissioners.

(b) For the grant of money rewards to specially deserving persons.

(c) In respect of the creation of minor permanent, as well as of temporary, appointments.*

508. We think that Commissioners in all Provinces should be provided with funds for the first two purposes; but it would be necessary, of course, that their discretionary powers in the matter of rewards should be carefully defined.†

We think it specially desirable that Commissioners should be given larger funds than they at present possess for the purpose of making discretionary grants for small works of public improvement. The sums placed at their disposal for expenditure on these and on the other objects referred to in clauses (a) and (b) above should, further, be large enough to enable them to distribute funds of this character to their Collectors, and to keep in their own hands a reserve for direct outlay by themselves. Grants of this description should not be subject to detailed audit. It should suffice for the dispensing officer to furnish the Accounts department with periodical certificates showing how the money has been spent, and accompanied by the payees' receipts.

509. As regards the creation of appointments, some witnesses who would give Commissioners power to add temporarily to the clerical staff, would not extend such liberty to the creation of permanent posts, since this involves a recurring charge upon the Provincial finances which should be dealt with by the Local Governments. We have, however, already suggested the grant of some powers of this description to Boards of Revenue and Financial Commissioners; and it seems desirable that Commissioners also should have the power of making small additions to revenue establishments, and should not have to apply to a higher authority whenever an additional clerk or peon is required. It appears that, in some cases, such appointments are now sanctioned by Secretaries to

*10270, 19489, 19834, 25090-I, 26596, 35531, 42006, 42403-4.

† Discretionary power in regard to rewards is already possessed, we understand, by the senior officers of the Political Department.

22563.

27852,
30849-56.

Vol. VII.,
App. III.,
p. 169.

14139-40,
17696,
17830-1,
18075,
18149-51,

19671-3,
21854-5,
35531,
39577,
42325,
42453,
Vol. IX.,
App. V.,
p. 239.

12111,
19834,
38594,
40676,
42006,
Vol. IX.,
App. V.,
p. 239.

Para. 477
(iv.)

19834.

Vol. X.,
App. V.,
p. 239.

19489-91. Lieutenant-Governors on their own responsibility. We think that, subject to the existence of budget provision, and within a small total money limit for each division, Commissioners might have power to sanction permanent appointments in their own, or subordinate, offices up to a limit of Rs. 25 a month in any individual case, while in regard to temporary appointments, their powers might extend to an individual limit of Rs. 50 a month and to a period of one year.

510. We shall deal in a separate chapter with the powers of Commissioners in respect to suspensions and remissions of land revenue, grant of loans to agriculturists, acquisition of land for public purposes, and Court of Wards matters.

Act V., Bombay, of 1879, sec. 12. 511. In Bombay, Commissioners have full powers in regard to the appointment of *mamlatdars*, subject to conditions of qualification prescribed by the Local Government, and in Madras, where there are no Commissioners, Collectors appoint tahsildars from a list of their nominees which has been approved of by the Board of Revenue. In the two

Bd's S.O. No. 138. 14633-4, 20652. Bengals, the appointment of sub-deputy collectors, whose status and pay correspond largely with that of the tahsildars in other Provinces, is made by the Local Government, although Commissioners are allowed the right of preliminary nomination in respect to a proportion of the vacancies. In the United Provinces the Board of Revenue appoints tahsildars and *naib* (deputy or assistant) tahsildars; while in the Punjab the Financial Commissioner appoints tahsildars, and the Divisional Commissioner *naibs*. In

28014. 42393. Burma and the Central Provinces the appointment of tahsildars (styled *myooks* in Burma) is made by the Local Government.

12291, 17590, 21712, 21848, 31587, 31682, 31910, 39794, 40390, 41100. 512. A number of witnesses are in favour of the appointment by Commissioners of tahsildars and officers of like standing; but most of the officials* who spoke on the subject were against such delegation, the argument being that Commissioners could already nominate candidates, and that it was desirable that the final selection should be made by a central authority which could take a wider view of things, and obtain better men from the Province as a whole. It was also urged that it was not expedient to split up the 'Subordinate' executive service into divisional *cadres*.

35843-5. On the other hand, there were no complaints against the Bombay system, which the senior member of Council there held to have worked well, and in so far as candidates are nominated by Commissioners, it seems better that these should have the final responsibility of appointment. The grant of such power to Commissioners would, moreover, prevent men being sent to parts of the country in which they were strangers, and would generally keep tahsildars and corresponding officers, who should be possessed of great local experience, within the same division; while their appointment by the Commissioner would strengthen his hands, and help to give that additional prestige and influence which we desire to attach to his post. We think therefore that it is quite sufficient for a central Provincial authority to keep in

* 10244-7, 13660, 14025-33, 14635, 18664, 18895, 20653, 25099-103, 27267-8, 28014-5, 28295-6, 28544, 31281, 38098, 39118-9, 42393.

Appointment of tahsildars, etc.

Evidence for and against this power being given to Commissioners. We think it should be given.

its own hands the appointment of Deputy Collectors, as members of the 'Provincial' service, and that the appointment of tahsildars, as also of deputy or *naib* tahsildars, should be localized in the hands of Commissioners, subject to such general conditions of qualification as the Government may from time to time prescribe.*

It may be objected that the existence of separate divisional *cadres* for tahsildars might tend to inequality in promotion. If this proved to be the case to any material extent, there are remedies available, e.g., payment in accordance with a time scale, or occasional transfers by arrangement between Commissioners.

Power of Commissioners to post tahsildars, etc.

513. As regards transfers, the general position now is that Commissioners have power to post tahsildars and like officers within their divisions; but where there are no divisional *cadres* and appointments are made by an outside authority, there are also transfers as between one division and another. 10064, 14508, 19280, 25101, 27878, 39373.

The appointment of Deputy Collectors should remain with Government, except in Sind.

514. The appointment of Deputy Collectors is made in all Provinces by the Local Government, and rightly so. We consider, however, that an exception might be made in the case of Sind, which is practically a small Province within a larger one; and that there the Commissioner should have power, so long as the Sind *cadre* is kept separate, to promote men of the 'Subordinate' service to Deputy Collectorships, as he can already appoint Subordinate Judges.† 37231-9.

The Commissioner should post Deputy Collectors and Civilians below the rank of Collector within his division.

515. A Commissioner in the Punjab has theoretically the power to transfer Assistant or Extra Assistant Commissioners within his division, though in practice this function is exercised by the Local Government; and the Commissioner in Sind posts Assistant and Deputy Collectors. In the Central Provinces too, the Commissioner sometimes posts Assistant and Extra Assistant Commissioners; but, ordinarily, the posting of junior Civilians and Deputy Collectors is, throughout India, in the hands of the Local Government. There is a considerable consensus of opinion in favour of allowing Commissioners to post Deputy Collectors or Extra Assistant Commissioners within their divisions‡, but some witnesses who are in favour of this course hesitate to extend it to the case of Civilian Assistants to the Collector, and especially to such of these as are in charge of sub-divisions of districts. 41102, 37391, 25105-6, 19364, 27927.

We think that the Commissioner should have the right of posting Deputy Collectors, and Civilians below the rank of Collector, for ordinary duties to particular districts within his division. The general position would then be that the Government would assign a number of Assistant and Deputy Collectors for the normal work of each division, and the Commissioner would distribute these among his districts.§ The posting of officers to Collector-

* Mr. Dutt holds that this would lead to a deterioration of the service, and to a greater degree of favouritism, and Mr. Hichens would not lay down a uniform rule for all Provinces.

† Mr. Dutt dissents, and considers that, both in the case of Subordinate Judges and Deputy Collectors, the appointment should rest with the Bombay Government.

‡ 11950-1, 12292, 14506, 14703, 17590, 17765, 18898-9, 19361, 20654, 21713, 21848-9, 27205, 31682, 35768, 35891-3, 45424-6.

§ We understand that, since we took evidence, the Bengal Government has delegated to Commissioners the duty of posting Deputy Collectors within their divisions.

ships should of course remain with the Local Government, and the power of transferring officers between one division and another must rest, as at present, in its hands.

Where a Commissioner has power to post an officer of this class, he might also have power to grant him short leave in cases in which the appointment of a substitute is unnecessary. We understand that Commissioners in Bombay already have this power up to a limit of 30 days.

And might give short leave to such officers.

37393-5.

516. The Commissioner in Sind, in the exercise of functions delegated to him by the Bombay Government under Act V. of 1868, has power, in consultation with the Judicial Commissioner, to invest officers with ordinary magisterial powers, and with certain additional functions under the Criminal Procedure Code, *e.g.*, power to commit to the Court of Sessions, to require security for good behaviour, to take action regarding the removal of nuisances, and, in the case of first-class magistrates, to hear appeals. The Bombay Government has suggested to the Government of India that similar powers might be given to its ordinary Commissioners. The United Provinces Government made a somewhat similar suggestion to us, and the proposal is supported by a number of official witnesses here and in other Provinces, on the ground that the gazetting of such powers by Government is at present largely a matter of routine, and is based on the recommendations made by Commissioners.*

The Commissioner should be able to invest officers with magisterial powers.

Vol. VII.,
App. III.,
p. 177.

11952,
14035,
17592-3,
18900,
20655,
21856,
25107,

27270,
28547,
30609,
35306,
35618,
42396-7.

Subject to such conditions of fitness as the Local Government may prescribe, and to the concurrence of the District Judge or other competent judicial authority, we think that powers of this description might very reasonably be vested in Commissioners.†

517. Except in the United Provinces, there are separate Settlement Commissioners in the major Provinces. The actual district settlements are carried out by Indian Civilian specially deputed for the purpose, and their principal reports pass through the Divisional Commissioner, who has the opportunity of criticizing the general character of the settlement proposed and the rates of assessment suggested. The United Provinces, however, form an exception to this rule, for there, it appears, the Divisional Commissioners have been instructed not to deal with such reports, but to submit them without remark to the Board of Revenue. We consider that the Divisional Commissioner should be in the same position here as in other Provinces.

Commissioners and land revenue settlements.

30219-23.

518. We have received a variety of detailed suggestions from Local Governments and witnesses as regards other powers which may be granted to Commissioners; but we do not propose to discuss these in detail. They should be considered by each Local Government with reference to the circumstances of its Province. The general principle upon which we would insist is that, in matters connected with land revenue and general administration the Commissioner should be given all powers which cannot be safely delegated to Collectors and the

Powers to be given to Commissioners in matters connected with Land Revenue and general administration.

* Some of the witnesses, however, would not give Commissioners the right of conferring first-class powers.

† Mr. Dutt dissents as regards investment of first-class magistrates with power to hear appeals, which he would keep with the Local Government. This power, he thinks, should be conferred only in rare cases. To invest first-class magistrates generally with appellate powers would endanger the administration of justice and create alarm among the people.

exercise of which is not an essential function of the headquarters offices. In other words, it should be the denial, and not the grant, of powers to Commissioners that should require special justification. The vesting of Commissioners with such powers will not merely save references, but will facilitate the reform we have suggested in the preceding chapter, *viz.*, the merging of existing Boards of Revenue and Financial Commissionerships in enlarged Executive Councils for the Provinces. The Provincial Governments, even as thus constituted, must be overburdened if they do not delegate to Commissioners all revenue functions which it is not absolutely necessary to centralize at headquarters.

Paras. 469,
and 474.

Over-ruling of Commissioners by Local Governments.

519. We consider, further, that in matters which require reference to the Local Government, a Commissioner should not be finally over-ruled, on questions of importance affecting his division, without the concurrence of the Head of the Province.

Each Commissioner should have a gazetted officer as a Personal Assistant.

520. In Bombay proper, each Commissioner has, at the head of his office, two Deputy Collectors as Personal Assistants, and the Commissioner in Sind has, in addition, a Personal Assistant drawn from the Indian Civil Service. In the two Bengals the Commissioner has a Deputy Collector as a Personal Assistant; in other Provinces he appears only to have the assistance of clerical officers. In view of the increased powers and position which we desire to assign to Commissioners, we think that a Commissioner should always have a gazetted officer as Personal Assistant, who should usually be an experienced member of the 'Provincial' service. Civilian Personal Assistants would generally be junior officers, and would be constantly changing.

Improvement of Commissioners' offices.

521. The remarks made in the following chapter as to the need for improvement in Collectors' offices, apply also to those of Commissioners. Paras. 558-9.

Conferences of Commissioners and Collectors, etc.

The Bengal Provincial Conferences.

522. Periodical conferences between Commissioners already take place in Bombay, Bengal and the Central Provinces; and we have had evidence that they would be useful elsewhere, and that the conference system in Bombay should be extended.* This system has been most fully developed in Bengal, under the auspices of Sir Andrew Fraser. A conference lasting about a fortnight is held there every autumn, and is attended not merely by Commissioners of divisions, but by the members of the Board of Revenue, the Secretaries to Government and heads of Provincial departments. Non-officials of standing, such as members of the Legislative Council, are also invited to attend during the discussion of particular subjects in respect of which their views would be useful; and their opinions appear on the records of the conference, though they do not vote as members. The conference is presided over by the senior member of the Board of Revenue, and discusses matters of importance which have arisen, or are likely to arise, within the Province. The minutes of the conference are submitted to the Lieutenant

14308,
24766-7,
35546-59.

14308-10.

14409-11.

18622.

21868-9.

* 12694-6, 19499, 21771, 27973, 28274, 37419-21, 41087.

Governor, and before it dissolves, he attends and explains his personal views on all important matters which have come before it.

25077-9. The Central Provinces conferences do not include non-official members, and the Bombay conference is confined to the Divisional Commissioners of the Presidency proper.

523. We recommend the extension to other Provinces of a system somewhat similar to that which has been adopted in Bengal. A conference of this sort, bringing Commissioners into periodical touch with one another and with the officials at headquarters, as also with non-official gentlemen of standing, gives great assistance in the disposal of matters which would otherwise take up much correspondence, and affords opportunity for full and friendly interchange of opinion. We think, however, that the Head of the Province and other members of the Provincial Government, though they might occasionally find it advantageous to attend the conference debates, should not take any regular part in the deliberations, as such action might restrict freedom of discussion. In the event of the abolition of Boards of Revenue and Financial Commissioners, the presiding member of such conferences should be the senior Commissioner.

An analogous system should be adopted in other Provinces.

Paras. 474, 476. 524. We have already indicated, in the case of the Madras and the Bombay Presidencies, that the Commissioners of a Province ought to meet periodically for the discussion of important questions, and that they should be able to submit joint representations to the Local Government on questions of policy and procedure. We think that the same course should be adopted in every Province; and the Provincial conferences above suggested, for which all the Commissioners will assemble, will afford opportunity for this.

Commissioners should also meet for the discussion of important matters.

14313. 525. In Bengal the annual Provincial conference of Commissioners, etc., is preceded by conferences of the Collectors of each division, who meet under the presidency of their Commissioner. In the Central Provinces and Sind, mention has also been made of such conferences, but here they appear to be held only occasionally. Some witnesses in Bombay and the United Provinces do not consider such divisional conferences necessary, on the ground that the Commissioner is already in sufficiently close touch with his Collectors; but in Eastern Bengal and Assam it was thought that they would be useful.

There should be a conference for each division on the model of that for the Province as a whole.

It seems to us that if divisional conferences were constituted on the model of those suggested for the Province as a whole, i.e., if, besides Collectors, they included the principal local officers of departments which come into close touch with the people, with admission of non-officials of standing from the different districts during discussion of subjects in which they are likely to be interested, such meetings should be of great service. They would put the Commissioner in fuller possession of the views of the men with whom he has to work, would help to co-ordinate the work of the various departments, would bring the Collectors into touch with each other's views and difficulties, and would lead to closer contact with representative non-official opinion. Such conferences should, we think, be held at least once a year.

526. We regard it as essential, in order to obtain full freedom of view on the part of those attending, that the

proceedings of the Provincial and divisional conferences should be private.*

Advisory Councils for Commissioners and Collectors.

Evidence for and against Advisory Councils for Collectors and Commissioners. 527. We have taken a large amount of evidence on this subject. The suggestions made were mainly in connexion with Advisory Councils for Collectors, but most of the witnesses who desired these appeared, by implication if not specifically, to propose them for Commissioners also.

Speaking generally, the bulk of official opinion† was against such Councils, but there were some noticeable exceptions‡. Non-official opinion§, on the other hand, was largely in favour of them, though again, with important exceptions||; while some witnesses, including the Home Secretary to the Government of India, were in favour of Advisory Councils for Commissioners, but not for Collectors.

15111-4, 25632-3.
15141-3, 45403,
25572-3, 45450-4.

The Lieutenant Governors of Bengal and the United Provinces are against any such Councils, while the Chief Commissioner of the Central Provinces thinks that the development of existing local bodies is more required in present circumstances.

Vol. IV., p. 137.
App. II., Vol. VII.
p. 201. App. II.,
Vol. VI., p. 167.
App. II.,

Character and functions suggested for such Councils.

528. Hardly any of the witnesses who advocated such Advisory Councils were in favour of making them purely elected; and though those¶ who would have them partly elected preponderate, a not greatly inferior number, among whom non-officials are largely represented, are in favour of the Councils being altogether nominated.

5459, 9592.
4163, 29852,
5375, 31827,
13344, 36192,
16791, 39854.
17838.

529. As regards the functions of such Councils, the general idea of the witnesses who desired them seemed to be that they should be consulted about matters of general policy and proposed legislation, revenue settlements and the remission and suspension of revenue, famine and measures against epidemics, education, and religious and caste disputes; to which some witnesses added questions relating to income tax, irrigation, sites of liquor shops, police, and the assumption of the charge of estates by the Court of Wards.

Opinion as to whether they should be merely advisory.

530. On the question whether these Councils should be merely advisory (i.e. that it should be optional with the Commissioner or Collector to accept their advice or not), or whether their advice should be more or less binding, opinion was fairly evenly divided. The majority, including some prominent non-officials, were in favour of their being purely advisory; but the bulk of the non-official** witnesses desired that, where the Commissioner or Collector was at

3850-2, 26220,
15174, 30696,
16015-6, 38488,
17906, 39858,
25632-3, 40612,
40672.

* They are so in Bengal now.

† 1533-8, 1661-75, 7622, 7662-7, 7725-33, 10115, 13689, 14238, 18468, 18800, 18990-6, 19642, 22026, 27620, 27852, 28231, 31063, 35815-8, 35941-2, 37222, 39251, 41007.

‡ 12111, 12211-2, 42325, 42503-9; and for Collectors only 20417, 22548, 33181, 35237.

§ 3924-39, 9592, 9777, 9905, 11163, 15630, 17874, 18049-55, 18075, 19143, 19536, 20118, 23903, 25642, 26220, 29515, 29852, 31587, 33489, 38396, 39832, 40084.

|| 5617-20, 13443-6, 15211, 16791, 20312, 29226-7, 29262, 31910, 33869, 36601, 37662, 39761.

¶ 3924, 8409, 12111, 16424, 18975, 19143, 20417, 22548, 24186, 25572, 26220, 26349, 29515, 30010, 31483, 33489, 35237, 36528, 40084.

** 9777, 9905, 15378, 15869-72, 18164-6, 19585, 20258, 20281-5, 29708, 29926, 36186-9.

5459, 30052,
26211-3, 33489,
30010,

45403.

variance with the majority of his Council, he should be bound to accept their decision or refer the matter to higher authority. Some witnesses, however (Mr. Gokhale, for example) discriminated between matters in which the Commissioner or Collector might act on his own discretion, and matters in which he must accept or refer the Council's recommendation; and Sir H. Risley was prepared to contemplate a somewhat similar division of subjects in the case of the Commissioner's Council, though at the outset he would make this purely advisory.

531. The general arguments adduced in favour of Councils for Collectors were that it was very desirable to associate representatives of the people with the actual work of administration; and that to do this would not merely popularize the Government, but would permit the delegation of powers which witnesses who hold this view would not give to Collectors acting singly. Also, that such a system would enable the officers of Government, and the Government itself, to get a clearer view of the feelings of the people on matters of policy and administration.

On the other side it was argued:—

(a.) That in most Provinces Collectors already had district boards, the members of which they could consult upon matters of general policy.

Vol. VII.,
App. II.,
p. 167.

35531.

(b.) That any Collector worthy of his position would habitually obtain the opinions of non-officials whose views would be of value to him in dealing with any particular matter; that a new Collector would be guided in the selection of such persons by notes left by his predecessors, and by the *darbar* list, which is a register of district notables who should be invited to attend public functions; and that to tie the Collector down to a particular set of advisers, who would be largely drawn from a single class of the community, would be a mischievous step. Still more mischievous would it be to hamper him in the work of administration, which is mainly of a detailed character, by making his actions depend largely on the votes of an irresponsible body.

532. The arguments for and against Councils for Commissioners were generally similar, save that there is no divisional body corresponding to the Collector's district board; but, with reference to this, it is urged by the opponents of Advisory Councils that the Commissioner is in constant touch with his Collectors and, in the course of his tours, gets full opportunity for gauging representative non-official opinion.

Para. 525.

533. We have suggested above that each Commissioner should convene periodical divisional conferences, to which non-officials of standing from different districts would be invited in respect to subjects in which they are likely to be interested. Such conferences, before which important matters relating to the division would be placed, seem to us to afford a due opportunity of co-ordinating official and representative non-official opinion, while the Commissioner ought in no way to abate the ordinary private consultations with non-official gentlemen which now take place. We are very reluctant to add to the number of Boards and Councils, and we consider that a separate Advisory Council for the Commissioner is not required.

Arguments for
and against
Advisory
Councils for
Collectors.

And for
Commissioners.

Separate
Advisory
Councils not
necessary for
Commissioners.

Nor for
Collectors.

Jirgas in
Baluchistan and
the Frontier
Province.

Causes which
have led to
reduction in the
powers and
functions of
Collectors.

534. We also agree with those witnesses who spoke against a separate Advisory Council for the Collector. We consider that the district boards, which include leading officials of the district as well as representative non-officials, afford a convenient instrument for furnishing advice to the Collector upon matters which, although not included in their administrative sphere, affect the district generally, or important portions of its area or people. We understand that some Collectors do already make use of their district boards in this way; but we should like this practice extended.* Consultation with the district board should not, of course, in any way preclude or diminish the Collector's private consultation with influential non-officials. Given these conditions, we see no object in calling a separate Advisory Council into existence; while we regard it as impossible, in present circumstances, that the Collector should share his executive responsibilities with such a body.†

535. In Baluchistan there is a system of *jirgas*, which consist of influential members of the local communities, summoned by Sub-divisional or District officers to assist in the disposal of civil and criminal cases. There are likewise Provincial *jirgas*, which meet twice in the year to deal with more important judicial matters. The Agent to the Governor-General states that these Provincial and local *jirgas* can be, and are, utilized as advisory bodies in respect to other matters; and the development and continuance of this system will, we consider, keep the local authorities in sufficient touch with public opinion.

There are similar local *jirgas* in the North-West Frontier Province, but the general opinion is against utilizing them to a larger degree than at present. This Province, however, contains, in its settled areas, district boards, whose members can be consulted by Deputy Commissioners, as proposed above.

CHAPTER XIII.

COLLECTORS.

536. The general functions of Collectors have already been summarized in Chapter II.‡

Like the Commissioner, the Collector, in former days, was directly concerned with practically all the executive functions of Government within his district, and his position, too, has been materially reduced by the operation of the same causes. We must add to these, in the case of Collectors, the growing tendency of officers to take short leave to Europe, which involves frequent transfers; and weakness of *cadres*, requiring the appointment of very junior officers to the officiating charge of districts.

* Mr. Meyer would like to see it made general.

† Mr. Dutt dissents, and thinks that an Advisory Council, with some provision for its giving help to the Collector in his executive work, would make district administration more efficient and popular. The isolation of the district administration, which is virtually a one man rule, is, he thinks, the real cause of much discontent in India, and to invest the Collector with larger powers, as we recommend in this Report, without some provision to associate the people with him in his general work, would create discontent and dissatisfaction among the people.

‡ The term Collector, as used in this chapter, includes throughout the Deputy Commissioners of non-Regulation Provinces.

Vol. VI.,
App. II.,
p. 136,
30556.

11323-4,
17183,
17874,
18019,
20118,
20312,
23045,
26249,
26287,

27852,
29634,
29646,
29852,
36192,
36764,
38857,
39187-90.

33489.

Para. 534.

537. The decay of the old system of patriarchal rule by the Collector is the inevitable accompaniment of the developments which have taken place in the character of the administration, and in the sentiments and education of the people. But it has to be considered whether, having due regard to these considerations, the position of the Collector is at present what it ought to be, and if not, what measures can be taken to restore to him some of the power and prestige which should be possessed by the head of a district. A number of witnesses, including some officials, think that the present powers of Collectors are sufficient, the argument being, in some cases, that the grant of larger powers is in itself undesirable; in others, that Collectors are already over-worked. Other witnesses*, again, hold that what is required is not so much the bestowal of wider powers on Collectors, as the grant of greater finality of decision in matters which they already deal with. There is, however, a considerable body of evidence† in favour of enhancing the position of Collectors. This class of opinion is perhaps most typically summarized in the statement submitted to us by the Punjab Government, which considers that action should be taken, *inter alia*, in the direction of restoring the influence of Collectors over the special departments, giving greater finality to their orders, and granting them larger financial powers. Some non-official witnesses again, like Mr. Gokhale, would be willing to give larger powers to Collectors if these were in some way associated with representatives of the people in the work of administration.

We have already considered this latter point, while we shall deal in Part III. with the important question of the Collector's position in relation to rural boards and municipalities.

538. The Collector's remaining functions may be roughly discriminated as those falling under matters connected with the land revenue and with criminal and general administration, and those in respect to matters now primarily dealt with by special departments. In these spheres we consider that the Collector's present position ought to be enhanced, and as in the case of Commissioners, we shall deal with the latter first.

The Collector in relation to special Departments.

Paras.
487-8.

539. We are emphatically of opinion that the position of the Collector as administrative head of the district should be recognized by officers of all special departments. What we have said as to the necessity for a unifying influence over the various branches of Government work in a division, applies also, in great measure, to the individual districts; and while we do not suggest that the officers of special departments should, save in so far as is implied in our recommendations which follow, be subordinate to the Collector, the latter ought, like the Commissioner, to be entitled to call for any information which he thinks fit from them, and to have such information given to him spontaneously in matters of importance, while any views he may express should receive the fullest consideration.

Evidence for and
against enhance-
ment of the
Collector's
present position.

It ought to be
enhanced.

The Collector
should be
recognized as the
administrative
head of the
district, and
should have
certain powers
in respect of
special
departments.

* 1587, 23635, 30559, 33181, 38765.
† 7698-701, 7924, 8958-61, 12111, 18800, 19143, 19285,
20979-80, Vol. V., App. II., p. 205, 24756, 26467, 27620,
33002-6, 37065, 38300, 38352, 42427, Vol. IX., App. V., pp. 238-9.

If this is recognized, and if the specific recommendations we make in regard to the departments which come most closely within the Collector's sphere are accepted, we think that his position will be materially improved; and that the danger, which responsible witnesses have emphasized, of his powers being unduly sapped by the specialized departments, will be obviated.

540. The outside departments with whose operations the Collector is most intimately connected are those dealing with irrigation, buildings and roads, police, excise, forests and education; and his relations with the Education Department have already been dealt with. Para. 502.

Relations of the
Collector to the
Public Works
staff in irrigation
matters;
(a) In Madras.

541. *Public Works: Irrigation.*—In Madras, except in the case of very minor irrigation tanks, which are under the Collector, the distribution of water rests with the Public Works Department to a point just above that at which it reaches the raiyats' fields; but the Public Works officers have no concern with the supply of water to the fields, or with assessments or remissions. The Madras Government holds this position to be unsatisfactory, and desires that Public Works officers should be subordinate to the Collector in non-professional matters affecting the raiyat, and especially so in regard to the distribution of water and the repair of tanks. It proposes to take this matter into consideration in connexion with the report of a Provincial Committee, which was under consideration at the time we visited the Province. This view of the proper relative position of the Collector and the Public Works officials is supported by a number of official and non-official witnesses, on the ground that, as the Collector is responsible for the realization of the revenue, he should also have a voice in the supply of water, and that the raiyats prefer to come to him and to his Sub-divisional officers with any grievances in this respect.

(b) In other
Provinces.

542. In Bombay, we understand that the expenditure to be incurred yearly on tanks in each district is settled by the Collector and the Executive Engineer jointly, and that, in case of difference, the Collector can refer to higher authority. The Irrigation officers are responsible for the distribution of water, but in certain matters connected therewith appeal from their order lies to the Collector.

In Bengal, artificial irrigation from Government sources is of little relative importance in the cultivation of the Province; but where Government canals exist, the distribution of water, and the assessment and collection of water rates, are in the hands of the Irrigation officers.* In the United Provinces the distribution of water to the village, at which point it passes into the hands of the raiyats, is now made by the Irrigation officers, who assess the water rate but do not collect it. They are, however, expected to keep in touch with the Collectors in the discharge of their functions.

In the Punjab the distribution of water and irrigation assessments are entirely in the hands of the Irrigation engineers. The existing system here has been criticized by some witnesses, but the late Lieutenant-Governor, though thinking that it might probably require amendment in some respects, was not prepared to express an opinion on the point, as the matter was under investigation by the Canal Colonies Committee. In Burma there is only one irrigation circle. The Irrigation officers there were

* There are no such canals in Eastern Bengal.

38211-5,
42006.

Board's
S.O. 87.

8988-9.

Vol. II.,
App.,
p. 328.

3177-89,
3722-33,
4281-9,
4465-73,
6677,
8986-9000,
9592,
9637-42.

33318-21.

Act VII.,
Bombay of
1879, sec. 67.

15033-5.

28922,
28933.

33352, 39756,
38365-8, 40478-80,
38564-5, 42006,
39374, 42428-32.

Vol. IX.,
App. V.,
p. 238.

11690,
11700-1,
11724,
11775.

formerly the assistants of the Deputy-Commissioner, but are now independent of him as regards distribution of water, and the Province appears to be working towards the Punjab system of making the Irrigation officer the assessing authority also.

In the Central Provinces irrigation is as yet scanty, although it will materially increase hereafter. Here the Collector appears to have no direct voice in the matter of the distribution of water, but can take action on complaints. The Chief Commissioner holds that the Executive Engineer should be the assistant and adviser of the Collector.

27421-3.

Vol. VI,
App. II,
p. 135.
44489.

543. The Public Works Secretary to the Government of India has expressed a strong opinion against placing Irrigation officers under Collectors. His most important objections to such a step appear to us to be that the intervention of officers lacking technical knowledge would prejudice the continuous development of irrigation work and the economical distribution of water—both matters of prime importance in India. Further that it would be impossible to make irrigation and general administrative charges co-terminous. The Public Works officers whom we examined in the Provinces, and some other witnesses, were also opposed to any further control of the Irrigation staff by the Collector.*

Objections of
witnesses to
placing Irriga-
tion officers
under Collectors.

33371-4.
33919.
35826-30.

37168-73.
37270-3.
38822-6.

Part I,
para. 302
of their
Report.

544. As pointed out by the Irrigation Commission of 1901-3, circumstances differ materially in the various Provinces, and it is obvious that, as regards the relations between Revenue and Public Works officers, a system of tank irrigation stands on a different footing from canal systems, since technical considerations are of much less importance in the former case than in the latter. Such relations must, therefore, be left to the Local Governments to determine for each Province. We think, however, that the Collector should always have a weighty voice in a matter of such vital importance to the raiyat as the supply and distribution of irrigation water; and our general proposals above will facilitate this.†

Relations
between Revenue
and Irrigation
officers must be
determined by
Local Govern-
ments.

Para. 539.

545. *Public Works: Roads and buildings.*—In the matter of roads, the Collector has at present a large amount of control in nearly every Province, as president of the district board. In Madras, Bengal, and Eastern Bengal the road operations of the Province fall almost entirely within the sphere of district and sub-divisional boards. In Burma there are no such boards, but there are special funds in each district, under the management of the Deputy Commissioner, from which petty road work is carried on. In other Provinces the more important roads are Provincial, and in the Central Provinces the Provincial sphere extends to all but unmetalled roads.

Position of the
Collector in
regard to road
work.

10119.
10789-92.

27610.

In regard to road work carried out by Government, the Collector appears to be consulted, but has not a definite control over the budget allotment for the district, which is prepared at headquarters, or over the order in which particular works are undertaken‡. The Chief Commissioner of the Central Provinces expressed an emphatic

* 6995-7001, 8268-84, 8293-300, 8336-69, 9355-78, 11724-9, 27421-3, 41909, 41920-1, 41932-8, 41948-56, 41987-97.

† Messrs. Dutt and Meyer further suggest that the Madras system of giving the Collector allotments for the upkeep of minor tanks, and control as to the expenditure thereon, might well be extended.

‡ 11655, 19788-93, 21380-5, 23609-13, 24414-7, 27543-4, 28902-4, 32195-9, 37633-6, 39042, 41566-73.

opinion as to the defects of the present system in that Province, which we have already quoted in the preceding chapter. Para. 492.

The degree of
control he should
exercise must be
determined by
each Local
Government.

While the actual degree of control which the Collector should have over the Executive Engineer in such matters should be for the decision of each Local Government, we consider that the Collector's opinion on the relative claims of different roads in respect to outlay on construction and maintenance should carry great weight. The proposals we have made regarding the connexion of officers of other departments with the Public Works programme of the division will tend to ensure this result. The same remark applies in regard to buildings, and to such irrigation works as will come within the scope of local public works outlay, as apart from large projects. Para. 494.

Recent reduction
of the Collector's
control (as
District Magis-
trate) over the
police adminis-
tration.

546. *Police.*—As in the case of Commissioners, the Collector (as District Magistrate) had formerly, in most Provinces, some control over the disciplinary arrangements of the district police, more especially in regard to the appointment, promotion, and punishment of subordinate police officers. Here, too, the Police Commission of 1902 held that such matters should be left mainly to the officers of the Police Department. The Government of India, in passing orders on their report laid down that "since the District Magistrate is, and must continue to be, the chief executive authority in the district, and in that capacity is responsible for the peace and good order of his charge, the police must be completely under his control and direction, and he must, subject to the usual control of the Commissioner and the Government, have unquestioned power to employ them as he thinks best for the maintenance of law and order, and the detection and suppression of crime. He should not, however, interfere in matters of departmental management and discipline, except where the conduct and qualifications of a police officer affect the criminal administration of his district. Even then his power of intervention should be exercised, not by issuing direct orders, but by bringing the case to the notice of the superior officers of the police." They added that while it was essential to remove all occasions for the complaint that the District Magistrate's powers had been improperly extended, and the authority of the District Superintendent over his own subordinates unduly reduced, it was equally essential that "the supervision of the District Magistrate over the action of the police should be real, and that there should be no room for doubt as to his full responsibility for the criminal administration of his district."

Police
Comm'n's
Report,
para. 121.
H. D. Res.
of 21st
March,
1905,
para. 48.

In a later paragraph of the same Resolution it was laid down that :— *Ibid.*
para. 50.

(a.) All matters connected with arms, drill, exercise, and internal discipline should be under the District Superintendent of Police.

(b.) The appointment, punishment, and dismissal of inspectors and lower police officials should vest in appropriate officers of the Police Department; but

(c.) The District Magistrate should be empowered to direct enquiry into misconduct on the part of police officers.

(d.) He should also have the power to call on the District Superintendent for report on, and for the removal of, incompetent subordinates, and to issue orders as to the conduct of particular investigations.

- Para. 498. 547. As observed in the last chapter, the rules which have been issued by the various Local Governments in furtherance of these general instructions had only lately come into effect when we took evidence in the Provinces, and some witnesses were not very clear as to the exact position of the District Magistrate under the new system. We accept the situation now created, which relieves the District Magistrate of a considerable amount of detailed, and not altogether appropriate, work which formerly fell to him in most Provinces; but this remark is subject to the following provisos:—
- (i.) That the control of the District Magistrate over the police for general purposes shall be absolute, and that there shall be no room for doubt as to his full responsibility for the criminal administration of the district.
- (ii.) That the enquiry into misconduct on the part of police officers which the District Magistrate is empowered to direct, may be carried out, at his discretion, by one of his subordinate magistrates as well as by a police officer.
- We consider further that the District Magistrate should be competent, in the interests of his district, to require the transfer of an inspector or a sub-inspector from any one part of it to another. There was some evidence that his wishes in this respect would usually be complied with by the police authorities; but he should have the definite power to enforce them.
- Para. 81 of their Report. 548. The Police Commission of 1902 held that the connexion of the District Magistrate with the Police Department should gradually grow less close as the honesty and capacity of the force improved. We cannot subscribe to this opinion: we consider that the present intimate connexion of the District Magistrate with the police administration of his district should in no way be weakened.
- 26459-63, 32064-5, 36435. 549. We desire also to emphasize the necessity of inspection of police stations, and their records, by District and Sub-divisional magistrates in the course of their tours. This should be a special duty of the Sub-divisional magistrate.
550. *Excise*.—In all Provinces the Collector is held generally responsible for the district excise administration, which was originally a mere branch of his land-revenue functions, such preventive work as was required being discharged by the agency of the ordinary police. Present conditions, however, require a considerable departure from this system; and it is now recognized that a special Excise Department is necessary for—
- (a) Technical work, such as the supervision and control of distilleries.
- (b) Preventive operations, which in present circumstances have increased in importance, and cannot be effectively discharged by the ordinary police.
- F.D. Res. of 11th July, 1907. In reviewing the report of the Excise Committee of 1905, the Government of India laid stress on the desirability of properly organized excise preventive agencies, and indicated the necessity for an organized and a well instructed distillery staff; but they also laid down that the Collector must continue to be responsible for general excise administration, and that the district head of the specialized staff must be under his control, occupying the same position towards him as the District Superintendent of Police does in regard to police work. Further,

Subject to certain provisos, we accept the situation now existing.

Inspection of police stations.

The Collector and Excise work.

in a supplementary letter to the Government of Madras, it was held, in agreement with the Committee, that the excise administration in that Province should be more under the control of the Collector than had hitherto been the case.

We consider that these orders sufficiently safeguard the position of the Collector in regard to the local excise staff, while, as regards his control by the Provincial Excise Commissioner, we would draw attention to what we have said in the preceding chapter.

The Collector and Forest work.

551. *Forests*.—In Madras and Bombay the District Forest Officer is subordinate to the Collector in all matters in which the operations of the Forest Department affect the people, *i.e.*, in everything except matters of purely technical forestry. In other Provinces the position is theoretically the same; but the subordination of the forest officer is, in practice, neither so complete nor so clearly defined. Thus, speaking generally, Conservators have larger administrative powers, and there is more direct correspondence between them and the district forest officers than in the two Presidencies. Further, where there is any material difference of opinion between the Collector and the Forest Officer, the Commissioner has, in some Provinces at any rate, to be referred to. The evidence in these Provinces is, however, generally to the effect that the existing position has worked in a satisfactory manner.

Matters in which the District Forest Officer should be the Assistant of the Collector.

552. Having regard to the character of forest operations, as described in paragraph 292, we think it essential that, in all matters which bring the forest administration into relations with the agricultural population, the District Forest Officer should be made definitely and clearly the assistant of the Collector; that the latter should be entitled to give him direct orders in regard to such matters; and that all correspondence connected therewith which passes between the District Forest Officer and the Conservator should go through the Collector. In all questions relating to technical forestry, the District Forest Officer should, however, deal with the Conservator direct.

The control, appellate or otherwise, to be exercised by the Collector over the subordinate forest establishments is a matter which should be left to the discretion of the Local Governments.

Minor forest areas and pasture lands.

553. Minor forest areas and pasture lands are already, to a certain extent, under the control of the Land-revenue authorities, and we have had some evidence that in respect to such lands, their control ought to be complete.* We recommend the adoption of this course, as being in accord with the spirit of the Government of India Resolution of the 19th October, 1894, which distinguishes between these areas, and forests the retention of which is essential on climatic or physical grounds or as affording a valuable timber supply.

Position of the Collector in regard to matters connected with Land Revenue and general administration.

554. In Chapter XIV. we recommend a general development of the sub-divisional system, in order that

* 4693-4, 4709-12, 5570, 5574, 24158-60, 24347, 26993, 38669-73.

† The Chairman and Mr. Hichens consider that since it would appear from the evidence that the relations between Collectors and District Forest Officers are generally satisfactory, there is no necessity for increasing the control now exercised by the former.

1121-4, 19783-7, 6798, 37188, 13828-32, 39586-8, 18873, Para. 503.

2758-62, 32591.

12068-9, 13172-3, 16247-52, 17013-20, 24245-6, 24940, 25286, 25292, 25350, Vol. VII., App. I., p. 160. 41351, 41357, 42734-8, 42827-8, 42840-5.

2817, 24243, 13255-8, 25354, 32585-8, 40996-8, 41402, Vol. IV., App. I., p. 198.

Cf. para. 300.

1097-8,
34731,
35779.

Para. 474.

the bulk of the original work in the districts may be done locally by Sub-divisional officers and tahsildars, and that the position of the Collector shall be mainly that of a supervising, controlling and appellate authority. Under the full operation of this system in Madras, and owing to the absence of Commissioners, the position of the Collector in this Province is higher than it is elsewhere. We consider that the existence of Commissioners should not prevent the position of the Collector in other Provinces being raised, while we have already remarked that the establishment of territorial Commissioners in Madras should not lead to encroachment upon the existing powers of Collectors there. The development of the sub-divisional system in all Provinces will relieve Collectors of much detailed work which they now have to perform, and will thus give them time for the consideration of larger problems, and justify the grant to them of a variety of powers hitherto reserved to Commissioners or to higher authority.

In Chapter xv. again, we have made recommendations which will give to the Collector an assured position, and as a rule considerably larger powers, in such matters as remissions and suspensions of land revenue, agricultural loans and Court of Wards administration.

555. We have received a variety of specific suggestions in other matters, which we do not deal with in detail. Generally speaking, these are questions which must be decided according to local conditions, and regarding which the Local Governments must necessarily have large discretion. The general presumption should, however, be that, in matters which come up to him, the Collector should be the deciding authority; and this should be more especially the case in questions upon which his opinion would usually be decisive. We recognize that there are matters, financial and otherwise, in which Collectors cannot be given a free hand; but the general rule should be to give them powers whenever it is not clearly established that these must be reserved to a higher authority.

556. There are, however, some points on which we consider it desirable to offer specific suggestions.

Financial powers.—There is a considerable consensus of evidence, including suggestions by the Lieutenant-Governors of Bengal and the United Provinces, that Collectors should have at their disposal moderate grants for discretionary expenditure on matters such as petty public works, rewards to deserving persons, or small special grants for local objects. The proposals we have made in the preceding chapter will sufficiently meet this suggestion.

557. There is also much evidence in favour of giving Collectors funds from which they might employ temporary establishments to meet occasional press of work.

In Schedule II. we have suggested the expansion of the contract contingency system in Collectors' offices, and its extension to non-recurring expenditure on mechanical office assistance such as copying. The entertainment of temporary establishments for other clerical purposes might be met from discretionary grants which the Commissioners would distribute among the districts according to their needs. Within the limits of the grant thus allotted to him,

The general development of the sub-divisional system will relieve Collectors of much detailed work and justify the grant to them of powers hitherto reserved to higher authorities.

Proper position of the Collector in district administration.

Grants to Collectors for discretionary expenditure on local objects, &c.

Proposals for giving Collectors larger powers in regard to office expenditure.

14139-40,
17696,
18075,
19642,
19833,
20707,
28254-5,
42325.

Vol. IV.,
App. II.,
p. 201.
Vol. VII.,
App. III.,
p. 169.

Para. 508.

8965,
12252,
17183,
20033-4,
20707,
22392-3,
26596,

27852,
28056,
Vol. VII.,
App. III.,
p. 169.
42006.

the Collector might appoint temporary clerks, provided that any appointment in excess of Rs. 25 a month, or lasting for more than six months, should require the sanction of superior authority. It is not desirable that the Collector should be able to create permanent clerical appointments, and speaking generally, this power has not been asked for.

Desirability of improving the procedure in Collectors' offices.

558. We had evidence in some Provinces as to the desirability of improving the procedure in Collectors' offices, and some witnesses were in favour of the more extensive employment of shorthand writers and typewriting facilities. We consider that where work in a district is so heavy as to justify the grant to a Collector of a shorthand writer, such assistance should be readily given, while typewriting machines and typists should now be regarded as essential office requisites. In the two Bengals an enquiry which has, we understand, been recently made into the working of district office system, has shown that considerable improvements in organization are possible, and the same condition of affairs would, we think, be found to apply, and to call for remedy, elsewhere.

And the efficiency of the clerical staff.

559. We had evidence in Burma and some other Provinces as to want of efficiency on the part of the district clerical staff. Every effort should be made to improve this, and thus relieve the responsible heads of offices.

Powers of the Collector over his office establishment.

560. *Appointments.*—In Bengal and Burma we understand that the Collector has full power with regard to all sanctioned appointments under his control.* The same applies to Madras, but the dismissal or reduction of the *sherishtadar* (the clerical head of the Collector's office) rests with the Board of Revenue. In other Provinces the general position is that the appointment of *sherishtadar*, and occasionally that of a head clerk or corresponding officer, lies with the Commissioner; but in the Central Provinces, the Commissioner's sanction is required to the appointment of all clerks on Rs. 25 and upwards. This latter restriction should certainly be withdrawn. As regards the appointment of *sherishtadars* and head clerks, opinion as to keeping the nomination to such posts in the hands of Commissioners is divided. There is much to be said in favour of allowing the Collector a free hand in the selection of his own office establishment: on the other hand there is the danger of prolonged tenure of office in a district making a *sherishtadar* too powerful there; and this can be remedied by giving the Commissioner the nomination, which will carry with it the power of transfer to another district. There is also the point that occasionally, as in Bombay, officers of this description are graded with the tahsildars. The respective power of Collectors and Commissioners in regard to *sherishtadars* and head clerks are, we think, for each Local Government to determine with reference to the circumstances of the Province.

The appointment and transfer of tahsildars and deputy tahsildars should be made by the Commissioner.

561. We have already recommended that the appointment of tahsildars and deputy tahsildars should be made by Commissioners. In the United Provinces, Collectors can transfer these officers within their districts, while in Madras, where there are no Commissioners and the

* But in Bengal the Commissioner can transfer any of the Collector's office staff.

- Collector appoints, his power of transfer is limited by the fact that pay goes according to the taluk, and the moving of a tahsildar from a more to a less highly paid taluk would, therefore, ordinarily be a punitive measure, against which appeal would lie to the Board of Revenue. Elsewhere, the general position seems to be that Collectors have not power to transfer their tahsildars, and we are not prepared to recommend any change in this respect, in view of the fact that reference by the Collector to a higher authority acts as a check on frequent transfers.
- 26614-6, 35907, 37899-903, 38861.
- 23116-22, 24404-12. 562. *Settlement*.—In Assam a great deal of what is called settlement work, *e.g.*, the assessment of lands not dealt with at a general land-revenue settlement, grant of assessed lands, and transfer of *pattas* (the raiyat's title deeds), is really the ordinary everyday work of a raiyatwari Province; but this is generally done in the first instance by settlement establishments consisting of sub-deputy collectors with *kanungos* and *mandals* working under them. These are under the double control of the Collector and the Director of Land Records, the latter having a voice in regard to their appointment, promotion, or punishment. This double system seems to us wrong, and we think that the Collector should have full control over such establishments. It is also unnecessary, as is at present done, to send up cases regarding "annulment of settlement," *i.e.* the realization of arrears by sale of the raiyat's occupancy right in land, for the Commissioner's sanction. The Sub-divisional officer might ordinarily deal with this matter.
- Assam Land Records Manual, Rules 1, 2, 4, 118, 119, 171.
- 23162-8, 24192-4.
- 26545-9, 26870-1. 563. In the Central Provinces, revenue inspectors are appointed and transferred, even within a district, by the Director of Land Records who, in this Province, is also Commissioner of Settlements. Speaking generally, we think that district land-records establishments, and officers who are doing work in connexion with assessments outside a special settlement, should be regarded as integral members of the district staff; and in regard to such establishments the position of the Director of Land Records should be that of an inspecting and advisory, but not of a controlling, officer. The Collector should of course take due notice of any criticisms which the Director may have to offer as to the work or conduct of any individual officer.
- District land records establishments, &c., should be integral portions of the Collector's staff.
- 26517-26, 26575-8, 30219-23, 31425-9, 42408-10. 564. In the Central Provinces, the United Provinces, and the Punjab, Settlement officers do not submit their reports through the Collector, though he may be informally consulted in the course of a settlement. Arguments adduced in favour of this practice were that the Settlement officer might be senior to the Collector, and that there might be several Collectors in a district during the course of a settlement. It seems to us that while the Collector cannot profitably deal with the technical *minutiae* of settlements, the main results of the settlement scheme, which vitally affect the landholders of the district, are matters upon which his opinion and criticism should be on record; and that the Settlement officer's preliminary proposals and final report in respect of assessments should be submitted through the Collector.
- Collector and land revenue settlements.

565. *Village officers*.—We would lay special emphasis on the fact that the Collector should be the final authority

Collector and village officers.

in matters affecting village officers, while the original decision should be that of the Sub-divisional officer. In Bombay matters relating to the dismissal of hereditary village officers, and the forfeiture of property attaching to the office, have now to go to the Local Government.

Act III, Bombay, of 1874, secs. 58 & 60.

Appeals from the orders of Sub-divisional officers.

566. The delegation to Sub-divisional officers of a large amount of the original work, now done by Collectors in most Provinces, will render it easier to make the orders of the Collector on appeal in such cases final; and we consider that when any appeal is made from the orders of a Sub-divisional officer, it should be to the Collector, and not, as now in some Provinces, direct to the Commissioner. We have, however, dealt with the general question of appeals in a subsequent chapter. We also deal separately with the question of making Collectors more fully fit for the larger position we propose for them, by eliminating incapable officers, and by reducing transfers and thus increasing local knowledge.

Chap. XVII.

25064-5, 28009.

Chap. XVII.

Chap. XVI.

Evidence as to over-heavy districts. This matter is primarily for the consideration of the Provincial Governments.

567. We have received much evidence*, chiefly in Madras, the two Bengals, and the Central Provinces, to the effect that Collectors have larger charges than they can properly administer. A scheme for reducing the size of district and sub-district areas in Madras was under consideration when we took evidence; and the Chief Commissioner of the Central Provinces stated that the division of over-heavy districts there would be gradually undertaken as funds permitted. In other Provinces, the Local Governments, and most responsible officers under them, did not think that any general increase in the number of districts was at present required, although there were particular districts in which such a change was, or would shortly be, necessary. In view of the detailed local considerations involved, which we have not had an opportunity of examining, we are not prepared to express any opinion on this point, which is primarily one for the consideration of each Provincial Government.

Vol. VI., App. II., p. 136. 11882, 13689, 27852, 33181, 35531.

37222, 37997, 39251, 42325, Vol. IX., App. II., p. 219.

Suggestions for giving Collectors Personal Assistants.

568. There was some evidence in favour of lightening the Collector's work by giving him a Personal Assistant, by which we mean an official of the standing of a Sub-divisional officer, but not in charge of any sub-division, who would be told off to assist the Collector in the general work of the district. This request was made by some officers in Burma, where matters are at present unduly centralized in the hands of the Deputy Commissioner, as is also the case in the Punjab, where a similar proposal was made by the Financial Commissioner. In Bengal and Eastern Bengal, where the principal sub-division of the district is in the hands of the Collector, and the revenue work of the other sub-divisions is largely concentrated at headquarters, the Collectors have been assisted by Joint Magistrates, but the complaint here was that the present number of such officers was too few. Some witnesses in the United Provinces also wished for an increase in the number of Joint Magistrates; and some officers in Bombay proposed Personal Assistants for their Collectors.

12967, 13270, 13540, 17696, 17931, 18482, 19243, 31000, 32067, 33181, 35367.

19834, 19880, 20640. App. II., p. 165.

* 4165, 7650, 7972-3, 8461-3, 9142, Vol. II., App. p. 328, 15263, 17208, 17407, 17920, 18468, 18800, 19331, 19834, 20343, 21786, 22548, 23571, 27165-8, 27620, 27731, Vol. VI., App. II., p. 136.

569. In most Provinces the work of Collectors will be largely decreased by our proposals for an extension of the sub-divisional system, for making the Sub-divisional officer a Collector of first instance within his charge, and for giving Collectors final powers in a variety of matters upon which they have hitherto had to make references to higher authority. We shall also have occasion, in Part III., to recommend, as a general rule, the dissociation of Collectors from the chairmanship of municipalities. We do not therefore consider that the provision of Personal Assistants to Collectors will usually be necessary. There may, nevertheless, be cases in which temporary causes, such as famine, require the Collector to receive for a time the special assistance of an officer competent to discharge a large portion of his ordinary work; and the same may be the case in a district which has become normally too heavy for a single Collector, but in which circumstances do not permit, or are not yet ripe for, a reduction of the district area. In such instances the appointment of an experienced Personal Assistant to the Collector would be of distinct advantage.

10879, 28651-3,
11882, 30725,
14619-20, 31063,
17407, 31484,
17838, 31587,
18827, Vol. VII.,
19243, App. II.,
19642, p. 165.
21944-7, 32067,
Vol. V., 35531.
App. II.,
p. 205.

570. We had a large amount of evidence in various Provinces as to the desirability of increasing the existing district staff; but as this was based upon present circumstances and methods, the necessity for such a course cannot be fully gauged until the effect of our proposals for decentralization has been considered. At the same time we are satisfied that in any case an increase in the *cadres* is of primary importance in several Provinces, and we think that the Indian Governments should take this question up without delay.

Increase in the district cadres is of primary importance in some Provinces.

CHAPTER XIV.

SUB-DIVISIONAL, AND OTHER SUBORDINATE DISTRICT, OFFICERS

Sub-divisional Officers.

571. A Sub-divisional officer may be either an Indian Civilian (or officer of like standing), or an officer of the 'Provincial' service (a Deputy Collector or an Extra Assistant Commissioner).

31.

572. In Madras every district is parcelled out into sub-divisions, each Sub-divisional officer residing permanently within his charge, the limits of which can only be altered by Government. Subject to certain specific restrictions and limitations, he exercises within his charge the ordinary powers of a Collector in revenue matters, the District Collector acting as a supervising, controlling and appellate authority. Thus the tahsildars' work is, for nearly all purposes, under the Sub-divisional officer, and appeals from their orders go to him. The Sub-divisional officer can appoint menial servants such as peons, and junior clerks up to Rs. 30 a month*, and he has power in regard to the appointment, punishment and suspension of village officers. As a magistrate, he is responsible for the criminal work in his sub-division, and ordinarily exercises first class powers himself, and hears appeals against the decisions of second and third class magistrates.

Bd's S. O.,
No. 126.
Ibid.
No. 148.

* Sub-Collectors—the highest grade of Civilian Assistants to the Collector—have somewhat higher powers in this respect than other Sub-divisional officers.

In short, the essential feature of the Madras system is that each sub-division is treated as a miniature district, and the Sub-divisional officer as the subordinate Collector thereof; and the raiyats, though allowed to appeal to the Collector, are taught to regard the Sub-divisional officer as the authority who will inquire into their complaints, and grant them redress. Madras Regulation VII. of 1828 gives to the Sub-divisional officer the general powers of a Collector within his charge, so that no specific delegation is required in such matters; and it is only where the term "District Collector" is used in subsequent Acts that the Collector's legal powers do not pass on automatically to the Sub-divisional officer.

Bd's S.O.
No. 116.

8712.

(b) In Bombay.

573. In Bombay proper sub-divisional charges are not rigidly fixed, but can be altered for revenue purposes at the Collector's discretion*, and the Sub-divisional officer does not permanently reside within his sub-division. He spends seven months of the year on tour there, but resides during the remaining period at the district headquarters. In Sind sub-divisional charges are permanently fixed, and the Sub-divisional officer has a house within his charge where he resides for two or three months in the year.

32256-8.

32260

35777-8.

A Civilian Sub-divisional officer usually takes criminal appeals from second and third class subordinate magistrates, but the grant of such powers to Deputy Collectors is, we understand, less a matter of course. In revenue matters the law, as in Madras, contemplates the exercise of the Collector's powers by Sub-divisional officers where these have not been specifically reserved; but it would seem that certain matters of local revenue administration are, by order or practice, kept in the Collector's hands. The Bombay Sub-divisional officers have also less power than their *confrères* of Madras in regard to such matters as village establishments, for in Bombay the removal of hereditary village officers (and they are mainly hereditary in the Deccan) requires the sanction of the Local Government; nor do they seem to have any powers of appointment in regard to their own establishments, or to be able to transfer clerks from one taluk office to another.

Act V,
Bombay,
of 1879,
sec. 10.

Vol. VIII.
App. II.,
pp. 317-9.

Act III.,
Bombay, of
1874,
sec. 58.

32630.
36601.

(c) In Bengal.

574. In Bengal, too, there is a definite sub-divisional system. The headquarters sub-division, which is usually the largest in the district, is, however, in the Collector's own charge. Sub-divisional officers live in their sub-divisions, and, as in Madras, these can only be altered by the Local Government; but in the greater part of the Province there is not the same detailed revenue work as exists in temporarily settled areas. A large number of criminal cases which, in Madras or Bombay, would go to lower officers are here dealt with by the Sub-divisional officer, while appeals from the decisions of subordinate magistrates go to the Collector as Magistrate of the district. Nor is there anything corresponding to the tahsils or taluks of other Provinces. The only administrative unit within the sub-division is the police *thana*, and although there are sub-deputy collectors, corresponding to tahsildars elsewhere, these are employed in criminal or revenue work at the headquarters of the subdivision or district.†

16177,
18468.

14389.

17578.

16205-6.

14390-5,
14526-9,
44417-8.

18918.

* The Criminal Procedure Code (section 8) requires the sanction of the Local Government to alterations of sub-divisions for magisterial purposes.

† In various Bengal districts there are officers known as "tahsildars," but these are a rent-collecting agency in Government estates.

16217-21,
17981-2,
18561-4,
18632-4,
18909-16,
44349.

The revenue work done by the Sub-divisional officers varies according to the circumstances of each district, and its delegation to them is largely at the discretion of the Collector, while matters relating to the realization of land revenue and cesses, and the greater part of the work connected with excise and income tax, are disposed of, under the Collector, at the district headquarters, by Deputy Collectors placed in special charge of these subjects.* In some districts there is also a Joint Magistrate at headquarters (a member of the Indian Civil Service), who takes charge of the Collector's office work while the latter is on tour, and at other times deals with such branches of work, magisterial or revenue, as the Collector may assign to him.

Vol. V.,
App. I.,
pp. 202-3.

575. The position in Eastern Bengal is the same as in Bengal proper; but in Assam there are the following points of difference:—

(d) In Eastern Bengal and Assam.

23353,
24222-3.

(i.) Sub-deputy collectors have been recently appointed, in some districts, to revenue charge of areas within the sub-divisions, which are styled "circles."

19319-20.

(ii.) The general revenue work is more largely discharged within the sub-division by the Sub-divisional officer.

Vol. V.,
App. I.,
p. 203.

(iii.) In most districts, district officers deal with civil suits also, the Sub-divisional officers being district munsiffs, and Deputy Commissioners Subordinate Judges.

Vol. VII.,
App. I.,
p. 158.

576. In the United Provinces, where the districts are small, the main sub-district unit is the tahsil, which is also a smaller area than in other Provinces. The sub-divisional system is in force, but, with few exceptions, the Sub-divisional officer lives at the district headquarters, and the Collector can vary the area of sub-divisional charges, and change their officers, at his discretion. The Sub-divisional officer is not concerned with the realization of land revenue; but has powers in other land revenue matters, and in regard to income tax and excise. He tries rent and revenue cases, and supervises records and village accounts. As regards revenue functions, however, the Sub-divisional staff are distinguished as first, second and third class officers according to length of service, and the two latter classes have materially less powers than the first. In certain cases appeals against the decisions of first-class Sub-divisional officers go to the Commissioner, or to the District Judge, and not to the Collector.

(e) In the United Provinces.

28046-7.
28351-2,
30100-7,
30165-6,
31378.
27997-803,
29804-7,
30626-8.

29770-8.

28007-9,
Vol. VII.,
App. I.,
p. 158.
27995,
29765-7.

28027-9.

39553.

42383-6.

40677-91.

With few exceptions, and these apparently in the areas in which the Sub-divisional officer is resident in his charge, all appeals from subordinate magistrates go to the District Magistrate; and tahsildars, except where considered fit to be Deputy Collectors, have as a rule only third-class magisterial powers, with the result that much petty criminal work must fall on the Sub-divisional officer.

577. In the Punjab, some thirteen districts each contain a single outlying sub-division, where the Sub-divisional officer resides and exercises general local functions; but even here his powers depend largely upon the confidence which the Deputy Commissioner chooses to repose in him. Elsewhere the Deputy Commissioner deals directly with the tahsildars, and his Assistant and

(f) In the Punjab.

* The execution of "certificates," i.e., processes for the compulsory realization of cesses and other Government demands, is, however, not infrequently carried out in the sub-divisions.

Extra Assistant Commissioners are employed at headquarters on subjects-work. Thus one would be District Judge with general magisterial powers*; another would be in charge of the district treasury; another revenue Extra Assistant Commissioner; while others might do case work, revenue or criminal.

A good deal of civil case work is still disposed of here by tahsildars and Extra Assistant Commissioners.

(g) In Burma.

578. Districts in Burma, with two exceptions, are split up into sub-divisions, and we understand that the Sub-divisional officers reside in their charges. They do not, however, deal with criminal appeals, which go to the District Magistrate; and in regard to revenue matters they appear to have very little power, one witness describing them as post offices. They take revenue cases, but appeals from the decisions of *myooks* (tahsildars) go to the Deputy Commissioner, and Sub-divisional officers are likewise unable to revise the orders of village headmen. Their very restricted powers appear to be due, in part, to a former system under which the grade of Extra Assistant Commissioner was attained by seniority, and *myooks* might be promoted thereto while remaining in charge of townships (corresponding to the tahsils of other Provinces), while a sub-division might be in charge of a *myook*. *Myooks* are now, however, only promoted to be Extra Assistant Commissioners when regarded as fit for sub-divisional charge. It is alleged that Deputy Commissioners are largely overworked, and two Commissioners (Mr. Todd-Naylor and Major Maxwell) recently reported on the possibility of relieving them. The recommendations of these officers were, however, more in the direction of providing Deputy Commissioners with Personal Assistants, and of freeing them from detailed treasury and record inspections, than of fuller utilization of the Sub-divisional officers.

10192.
13674-5.
12987.
12651,
14020,
13337.
11932-7.

In Upper Burma and, apparently, in some places in Lower Burma also, the executive district staff is still concerned with civil suits.

Vol. III.,
App. I.,
p. 174.

(h) In the Central Provinces.

579. In the Central Provinces proper the sub-divisional system has only recently been introduced; the tahsils are large, and in most instances a Sub-divisional officer is in charge of one tahsil only. As in the United Provinces, Sub-divisional officers live at the headquarters of the district; and where a Sub-divisional officer has been invested by the Local Government with powers to exercise the ordinary functions of a Deputy Commissioner within his charge, appeals from his decisions go straight to the Commissioner. Tahsildars have few original powers in revenue matters, and are, as a rule, merely reporting officers, while, where they have definite powers, appeals from their orders go to the Deputy Commissioner.

24881-9,
27087-9.
25064-5.
25062.
25053-4.
25052.

Appellate magisterial work is usually dealt with by the District Magistrate; but in some cases Sub-divisional officers are empowered to hear appeals within their charges.

In Berar there are three sub-divisions in which the Sub-divisional officer is permanently resident: in these he has larger powers than elsewhere, and takes appeals from

26737-8,
26742,
27079-80

* The functions of a District Judge in the Punjab correspond with those of superior magistrates and Subordinate Judges in other Provinces. The position filled by the District and Sessions Judge elsewhere is, in the Punjab, vested in the Divisional Judge.

26751. subordinate magistrates. Outside these special areas, the Sub-divisional officer deals only with revenue work, and with such magisterial work as the Deputy Commissioner may assign to him, and he resides at the district headquarters. Revenue appeals from Sub-divisional officers go to the Deputy Commissioner.

38781-91, 38913-6. 580. In the Frontier Province there are some sub-divisions, but in only one of these—Mardan—has the Sub-divisional officer the position of a subordinate Collector in revenue matters. Elsewhere the Sub-divisional officers do case work—civil and criminal, as well as revenue—but in respect to the executive revenue work, such as collection, crop inspection, etc., the tahsildar acts mainly in direct subordination to the Deputy Commissioner, who has an assistant for revenue purposes at headquarters. Except in the case of Mardan, the Sub-divisional officers do not take criminal appeals, which are dealt with by the District Magistrate or the District Judge (whose position is the same as in the Punjab). Tahsildars also do civil work.

38811. 38813. 38810. 581. In Baluchistan the district system is fairly decentralized. One or more tahsils are constituted into a sub-division, which is the charge of a Political officer or an Extra Assistant Commissioner. The Sub-divisional officers live generally in their charges, and exercise the local powers of a Collector. There are two full-time district munsiffs, at Quetta and Sibi; otherwise the district officers, from tahsildars and deputy tahsildars up to Political Agents, exercise civil judicial functions.

Vol. IX., App. I., p. 216.

37695-6.

582. The powers of Sub-divisional officers in reference to remission and suspension of land revenue will be discussed in the following chapter, and their position in relation to local boards in Part III.

We have here to consider the following questions:—
(i.) *Should there be a sub-divisional system where this has not hitherto applied, i.e., in the greater part of the Punjab and of the Frontier Province?*

38916-8, 39552-3, 39652-5, 39682-6, 40335, 42334. The evidence was generally in favour of such a course, and we are emphatically of opinion that the sub-divisional system ought to be universally applied, as bringing the executive officers of Government into more immediate local contact with the people, and as the most obvious instrument of efficient decentralization. We think that the increased capacity and integrity of the members of the 'Provincial' services fully justify the greater trust in them which the extension of the sub-divisional system involves. For the Civilian, again, who will subsequently become a Collector, the charge of a sub-division is a far better training than dealing, at headquarters, merely with such branches of work as the Collector may assign to him.

The sub-divisional system ought to be universally applied.

20231, 20417, 23649, Vol. V., App. II., p. 205.

583. It follows that we do not approve of the existing system in the two Bengals, under which the largest sub-division of the district is the direct charge of the Collector. The evidence in these two Provinces is practically unanimous in favour of separate Sub-divisional officers for these areas; and we understand that the Local Governments intend to carry out this change as soon as possible.

Separate Sub-divisional offices should be provided for the headquarters sub-divisions in the two Bengal

584. (ii.) *Should the Sub-divisional officer, as in Madras and in Bombay, be practically a Collector of first instance, having the tahsildars under him, and dealing himself with revenue matters affecting the sub-division which they cannot dispose of?*

Difficulty of decentralizing the land-revenue work in the two Bengals. This must be left to the discretion of the Local Governments. In other revenue matters, powers should be delegated as far as possible to Sub-divisional officers.

Taking first the two Bengals, there is a considerable amount of evidence in favour of increasing the powers of Sub-divisional officers in revenue matters. On the other hand, a number of experienced witnesses,* while admitting, in some instances, the theoretical desirability of such a change, were opposed to decentralization, especially as regards work in connexion with the realization of land revenue now conducted at district headquarters. It was said that this involves little labour in a permanently settled Province, and is best done at headquarters, where all the records are kept. The present system is also said to be popular with zemindars whose properties extend to more than one sub-division, and who prefer to keep a single representative for such business at the district headquarters. A change in the present system would further involve much work and expense in connexion with the redistribution of records. On the other hand, it was stated to us by both members of the Board of Revenue in Bengal that the small proprietors of Behar would prefer such realization work to be conducted at a centre nearer to them than the district headquarters, while the Bengal system does not give Civilian officers the same degree of revenue training and experience as that of Madras and Bombay.

We recognize the difficulty of decentralizing land revenue work in these permanently settled Provinces, and do not make any recommendation upon this point, which we would leave to the discretion of the Local Governments concerned. In other revenue matters, however, we consider that the powers of the Collector should be delegated, as far as possible, to Sub-divisional officers. The proposed separation of judicial and revenue duties in these two Provinces will give the executive Sub-divisional officers time and scope for the exercise of larger revenue functions than they at present possess.

Elsewhere petty matters should be disposed of by the tahsildar, and other original matters should usually be dealt with by the Sub-divisional officer, the Collector being mainly an appellate and supervising authority.

585. In other Provinces, we think the general position should be that petty matters, in regard to which his recommendations must in practice generally be accepted, should be disposed of by the tahsildar, subject to appeal to, and control by, the Sub-divisional officer; and that other original cases arising in the sub-division should usually be dealt with by the Sub-divisional officer, the Collector being mainly an appellate and supervising authority who need rarely take up original revenue work. The tahsildar would then be under the Sub-divisional officer, and the latter under the Collector; and the Sub-divisional officer and the tahsildar should be made to feel as fully responsible for the good administration of their charges as the Collector is for that of the whole district.

586. The general trend of the evidence, and of the detailed proposals contained in schedules of suggested delegations presented by Local Governments, is in favour of giving larger powers to Sub-divisional officers. Even in Madras, where the sub-divisional system has been most developed, witnesses have indicated cases in which the powers of these officers seem at present to be unduly restricted. The same conclusion may be gleaned from various proposals contained in Appendix v. of the Bombay Government's Statement; and it applies with much greater

* 14626, 17769-72, 17981-2, 18561-4, 18638-9, 19731-7, 21650-3, 21791-3, 21900-6, 22884-33, 44349-52, 44412-6.

17580-2, 18911-7, 19461, 19916-8, 19995-20000, 20537-40, 20690-1, 23351-2, 23642-50, 23695-7, Vol. V., App. II., p. 205.

19135-7.

18561, 18911-3.

45400-1.

7891-3, 9100-3, 12987, 13689, 17816, 19336-7, 19834, 20417, 25057, 27000-7, 30624-8, Vol. VIII App. II., pp. 275-391.

force to the other Provinces. We do not, however, think it incumbent upon us to examine the detailed suggestions made. Circumstances must vary in the different Provinces; but the general principle to be applied should, in our opinion, be as stated in the last paragraph.

587. Speaking generally, exceptions to the rule that the Sub-divisional officer should be competent to deal with original revenue work in his sub-division, which the tahsildars cannot dispose of, would arise :—

(1.) Where the Local Government thinks it desirable, on grounds of policy or expediency, that particular matters should be dealt with by the head of the district. This would ordinarily be the case in financial matters, and we have ourselves recognized the desirability of such restrictions in the case of suspensions and remissions of land revenue, and the grant of agricultural loans.

Vide Chap. XV.

(2.) At the discretion of the Collector, in regard to :—

(a) Matters in which special circumstances seem to require that the decision shall for a time be that of the Collector himself. Orders of this character should, however, be reported to the Commissioner, who will thus have an opportunity of checking any unduly centralizing tendency on the part of particular Collectors.

(b) The withholding of powers from particular Sub-divisional officers, on the ground of want of experience or because an officer falls short of the general standard of efficiency required for full sub-divisional charge. But such withholding of powers should likewise be reported to the Commissioner, who will thus be able to call for an explanation if he thinks this necessary.

The withdrawal from a Sub-divisional officer, of powers which he has already exercised, save temporarily, and in special circumstances such as those referred to in clause (a) above, is a different matter, involving a reflexion on the officer's work, and in this case the previous sanction of the Commissioner should be obtained.

These proposals would meet the views of those witnesses who are in favour of differentiation between particular Sub-divisional officers, and of giving the Collector discretion in the matter of delegation.

588. It follows from what we have said above that we disapprove of the system, which prevails in some Provinces, under which appeals from the decisions of a revenue officer do not go to the authority immediately above him, but to some higher official. Thus in Burma, the Deputy Commissioner takes appeals from the orders of *myooks**, and in the United and Central Provinces, appeals from Sub-divisional officers who have been vested with the powers of a Collector go to the Commissioner. In the Central Provinces the evidence was generally in favour of the change we advocate, while those witnesses who objected to it in the United Provinces† did so principally on the ground, which we consider inadequate, that it would overburden the Collector to take up such work. The proposals which we have made in the direction of decentralization, and especially for the grant of larger powers to Sub-divisional officers, should materially reduce the present work of the Collector; and it seems to

Exceptions to the general principle that the Sub-divisional officer should deal with revenue work of which the tahsildar cannot dispose.

Appeal procedure.

25064, Vol. VII, App. I, p. 158. 25066, 25915, 26332, 26435, 27084-6.

* Rule 136 under Lower Burma Land and Revenue Act, 1876. Upper Burma Land and Revenue Regulation, 1889, section 8.

† 28009-13, 28501-7, 29324-5, 29780, 30043, 30162-4.

us essential, both as regards the maintenance of proper discipline, and in order to enable the Collector to gauge the work of his subordinates, that appeals from their decisions should be to him.

Powers of Sub-divisional officers in respect of official staff.

589. We think that, subject to general control by (and appeal to) the Collector, the Sub-divisional officer should deal with the appointment and removal of all village officers and junior clerks in his sub-division. As regards clerks, the exact salary limit to be adopted must necessarily vary in different Provinces. At present Sub-divisional officers have, in some Provinces, no powers of appointment and punishment in respect of clerks, while in Bombay the removal of hereditary village officers requires the sanction of the Local Government. The exercise by Sub-divisional officers of the right of appointment, should, of course, be subject to such general standards of efficiency, educational or otherwise, as may be prescribed.

24451-4, 32630, 26352-3, 36601, 29714, 38104-5.

Act III, Bombay, of 1874, sec. 58.

The power of appointment and removal of menial servants might, we think, rest with the head of each office, from the tahsildar upwards.*

590. (iii.) *Should Sub-divisional officers be vested with powers to hear appeals in criminal cases from second and third-class magistrates in their sub-divisions?*

Sub-divisional officers should dispose of criminal appeals.

We think that an officer competent to hold charge of a sub-division should also be generally competent, after he has had some preliminary experience as a first-class magistrate, to hear appeals. We consider, too, that he should discharge this function, as Sub-divisional officers now do in Madras and Bombay, for the reasons we have given in regard to the hearing of revenue appeals. The general evidence, though it is mainly official, indicates no material objection to the general application of this principle.

Para. 588.

12853-4, 27996, 18643, 29319-21, 20012-3, 29765-9, 20689, 30293-4, 27286-7, 31682, 27704-5.

There is no doubt a distinction between revenue and criminal appeals, in that the latter affect the liberty of the subject; but this is recognized by the fact that the Criminal Procedure Code requires special investment, by the Local Government, of officers below the rank of District Magistrate with appellate powers, and a direction from the District Magistrate that such officers shall hear appeals. Under our proposals, investment with such powers will pass to the Commissioner, in consultation with the District Judge, but the District Magistrate will still have to justify to the Commissioner the grant of powers to Sub-divisional officers.†

Act V. of 1898, secs. 37 & 407.

Para. 516.

591. (iv.) *Should Sub-divisional officers reside permanently within their charges?*

Arguments for and against permanent residence of Sub-divisional officers within their charges.

The advantages of such permanent residence are that the Sub-divisional officer is brought into more constant and immediate touch with the public and with his own subordinates; that parties to cases, and persons who desire to have access to him, have not to travel to the headquarters of the district, when he is not on tour; and that he acquires a keener sense of responsibility than when

* Sir S. Edgerley dissents as to empowering Sub-divisional officers to appoint clerks, holding that the revenue establishment must be one for the whole district, and that this patronage is therefore best in the hands of the Collector.

Sir F. Lely dissents as to empowering tahsildars to appoint peons. † Mr. Dutt considers that Sub-divisional officers are, generally speaking, not qualified to be final appellate courts, and that criminal appeals do not add largely to the work of the District Magistrate. To invest Sub-divisional officers generally with appellate powers would, he thinks, endanger the administration of justice and create alarm among the people.

living at headquarters with the Collector. In short, if the Sub-divisional officer is to be regarded as a Collector of first instance, it follows that he should usually reside within his charge.

On the other side, it may be urged that so isolated a life is prejudicial to the Sub-divisional officers, more especially in the case of Europeans, and that where districts are small, as in the United Provinces, there is no real hardship to the people in coming to the district headquarters, which are in some cases easier of access. Further, that it is advantageous, both for their personal training and for the administration of their charges, that Sub-divisional officers should, for a portion of the year, be in close touch with the other principal officials of the district.

In the Provinces in which Sub-divisional officers have not now, as a rule, separate headquarters, evidence* is divided as to the expediency of a change of system; but non-official opinion was mainly in favour of residence in the sub-division. In our opinion it is of primary importance that the Sub-divisional officer should generally be resident in his sub-division; but we see no objection, particularly where districts are small, to his living at the headquarters of the district for some portion of the year, should the Local Government consider this to be expedient. We are not in favour of any system under which an officer is continually changing camp during the time that he spends in his sub-division. A certain period of such touring is of course necessary, but there should also be times at which the Sub-divisional officer will be accessible at some fixed place in his own charge.

592. (v.) *By whom should the areas of sub-divisional charges be fixed and altered?*

30654,
31241-5,
31378-9,
32256-9,
33221-4,
35777-8.

Taking the Provinces in which such charges are at present altered for revenue purposes at the Collector's discretion, the bulk of the evidence in the United Provinces was against change in this respect, while in Bombay opinion was divided. It seems to us, however, essential that if the sub-division is (as we desire) to become a real administrative entity, its area should be fixed and altered only by the Local Government, as is already the case in respect to magisterial sub-divisions. Moreover, so long as revenue officers exercise magisterial powers, the revenue and magisterial sub-divisions should usually be co-terminous.

593. (vi.) *Who should post Sub-divisional officers to their charges?*

Para. 515.

The posting of Sub-divisional officers to particular districts is now ordinarily carried out by the Local Government, but it should, as we have already recommended, be left to the Commissioner. The same authority should also, we think, post officers to particular sub-divisional charges within the districts. In Bombay and the United Provinces such action is now left to the Collector, but reference to a higher authority is desirable, as a check on too frequent transfers, and to emphasize the importance of the sub-division as a vital administrative unit.

* In favour of separate headquarters:—24981, 25759, 26247-8, 26354-7, 26591, 27192, 27213-4, 27650, 28726-7, 29371, 29676, 30168, 31525, 31693-4, 32690-1, 32881-2, 36394-7, 36694-9, 36742-4.
In favour of existing system:—25968-9, 26787-93, 26850-1, 28004-6, 29580, 29972-4, 31246-8, 31377, 31621, 31938-9, 32260-1, 33225-9, 34735-6, 35681-2, 36771-3, 36881-4, 39552-3, 40046-52.

The Sub-divisional officer should generally be resident in his sub-division.

Sub-divisions should be fixed and altered by the Local Government only.

Posting of Sub-divisional officers should rest with the Commissioner.

where revenue officers now dispose of civil suits they should be relieved of this duty.

594. *Civil suits.*—As already indicated, there are certain Provinces in which Collectors, Sub-divisional officers and tahsildars are at present concerned with the disposal of civil suits. We think that they should be relieved of this work as soon as circumstances permit.

Tahsildars, etc.

In matters in which the tahsildar's opinion must in practice be usually accepted, he should be the disposing authority.

595. The position of tahsildars varies considerably in different Provinces.* They are, of necessity, the usual reporting officers in revenue matters occurring within their tahsils, and in the Central Provinces they are ordinarily limited to this function. Elsewhere they have some original powers, but there is evidence that these are not sufficient. The position should be, as already indicated, that in revenue matters in which the tahsildar's opinion must in practice be usually accepted, he should ordinarily be the disposing authority, subject to appeal to the Sub-divisional officer. We do not think it possible to go further into details: each Local Government should settle the tahsildar's jurisdiction for itself upon that general basis. This policy is justified by the very considerable improvement in the morale of tahsildars, which education, and a more enlightened public opinion, have brought about during the last generation.

Para. 585.

7622, 25062-3,
9417, 29783,
11185, 33063,
12656, 36439-42.
5428, 27222-4,
8065, 31163,
12781, 34008-9
26932, 36191,
39599.

Exceptions to above principle.

596. We do not, however, propose that tahsildars should have financial powers, save as suggested in Chapter xv. in the matter of loans to agriculturists; nor would we give them the power of appointing village officers, or of filling vacancies in their own establishments other than those arising in menial posts. Though the tahsildar's recommendations on these points must necessarily carry great weight, we think that the final responsibility should here rest with a higher authority.

5103-5,
7622,
9055-9.

Magisterial powers of tahsildars.

597. Tahsildars usually have magisterial powers of the second class, save in the United Provinces where the majority have third class powers only, while in Bombay and Burma some of them are invested with first class powers. In Madras, tahsildars as a class do not try many criminal cases, this work being disposed of by separate sub-magistrates in most taluks. We think that, as a general rule, tahsildars who discharge criminal functions should have second class powers as soon as they have proved their fitness as third class magistrates. There will also be cases where an experienced and competent tahsildar may expediently be invested with the original powers of a first class magistrate.

11357,
31165-9,
31759,
32883-5
40-1,
1132.

Large and various duties of tahsildars.

598. The tahsildar may be described as the non-commissioned officer of the administration. He is the person in closest contact with the people, and to him the Collector and the Sub-divisional officer on the one hand, and the raiyats on the other, look most for information. The tahsildar, again, is not merely responsible for revenue and criminal work; he usually takes a large share in the

* We include in the general term tahsildars, the *mamlatdars* of Bombay proper, the *mukhtiyarkars* of Sind, and the *myooks* of Burma.

deliberations of rural boards and municipalities, and in the carrying out of their resolutions; and he is largely utilized in the service of special departments, *e.g.*, those dealing with land records and excise. It is, therefore, essential that he should have time for touring through his charge, and for the adequate performance of the many and various functions which fall upon him.

3700,
4190-1,
9052, 9822,
11192,
24890-1,
26932-5,
26993,
27125-7,
30283,
32776,
34009.

Evidence received in different Provinces leads us to believe that, in many cases, tahsildars are now overworked, and we consider that where this is so steps should be taken to reduce their burdens. In so far as they cannot be adequately relieved by the grant to them of more final powers, by the transfer of criminal case work to separate magistrates of proper standing, or by the delegation of some of their functions to deputy tahsildars, the necessary remedy is a reduction in the size of the heaviest tahsils.

Steps necessary
to relieve over-
worked tahsil-
dars.

25. 599. One way of relieving the tahsildar without splitting up the tahsils is to increase the number of *naib* (or deputy) tahsildars, and to place these officers in subordinate charge of portions of large tahsils, while there might also be a deputy (who, as now in Madras, would be mostly concerned with magisterial work) as an assistant at the tahsil headquarters, who could take the tahsildar's place for treasury and routine work while he is on tour. We consider that *naib* tahsildars should have definite powers of their own, and should not be merely head clerks to the tahsildar.
42. Proposed larger utilization of deputy tahsildars.
- 32621-3
27125.

In vesting *naib* tahsildars with magisterial powers, care should be taken not to devolve these responsible functions upon men whose pay is insufficient, or whose *morale* is indifferent; and magisterial work should not be given to anyone below the rank of deputy tahsildar, or drawing less than the pay usually assigned to such officers.

600. The method of recruitment of tahsildars and deputy tahsildars varies in different Provinces. The two extremes are represented by Madras, where these officers, as a rule, begin their careers as clerks on Rs. 15 or Rs. 20 a month, and the United Provinces, where they are separately recruited and the clerical staff is not eligible. The members of Council in Madras admitted that their system was defective, as tending to imbue the tahsildar with habits of corruption in his early years; and it may be added that it makes men tahsildars at an age when they have not many more years of full energy before them. We agree with the Madras members of Council that the 'Subordinate' service should be divided into an upper and a lower class, and that the former, which would include tahsildars and deputy tahsildars, should be separately recruited from young men of good family and character and superior educational attainments. We would not, however, preclude the promotion of specially deserving men from the lower class. Such action would be analogous to that taken, on the advice of the Police Commission, in respect to sub-inspectors of police. Men directly selected to be tahsildars and *naib* tahsildars should not, of course, be placed in charge of such posts without a period of preliminary apprenticeship in the work they will have to do.
- 1915-7. Recruitment of tahsildars and deputy tahsildars.
- 8820,
8930-3.
- G. of I.
Res. No.
248-259
H.D., of
21st March,
1905,
para. 20.

Unsatisfactory
absence, in the
two Bengals, of
charges corre-
sponding
with tahsils.

601. In Bengal and Eastern Bengal we were much struck by the fact that, owing to the absence there of charges corresponding to the tahsils of other Provinces, the direct contact of the administration with the people is mainly through the police. The unsatisfactory character of this situation was generally admitted, and the remedies suggested were—

Remedy proposed.

- (i.) A large increase in the number of sub-divisions; or
- (ii.) The formation of circles within the sub-division, to be in local charge of sub-deputy collectors, who would hold the same position here as the tahsildars elsewhere.*
- 14392-5,
14526-9,
21997-
22004,
44418,
19904-5,
22798.
- 16184,
17996-7,
18554-5.
- 19040,
22725-6.

We prefer the latter course as less expensive, and as affording larger scope for the energies of the 'Subordinate' service. Some witnesses doubted whether sufficient local duties could be delegated to sub-deputy collectors, and whether the exercise of criminal powers by men of this class was desirable. In view, however, of the fact that their magisterial powers would not ordinarily go beyond the second class, and of the evidence as to the general improvement of the 'Subordinate' service as a whole, we think that the system we have suggested might advantageously be tried. There will, further, be a wide scope for the utilization of these officers in the development of village organization, to which we refer in a subsequent chapter, and in the conduct of many miscellaneous enquiries which are, at present, most undesirably entrusted to the police.

Chap.
XVIII.

Honorary magistrates, etc.

The system of
appointing
honorary magi-
strates should
be extended as
far as possible.

602. The Criminal Procedure Code recognizes benches of magistrates who sit collectively for the disposal of cases, and may be vested with first, second or third class powers according to circumstances. Benches of this class exist in all the major Provinces, and sit, generally, at district or subdivisional headquarters, or in the larger municipal towns. Their members are, as a rule, non-officials, but in some places they are presided over by a local stipendiary magistrate, and their powers do not usually extend beyond the second class. In most Provinces persons of standing are also appointed honorary magistrates to dispose singly of cases, and some of these have first class powers. In the Punjab, and, we understand, in Bombay also, men of position are occasionally given honorary jurisdiction in civil suits, while the Lieutenant Governor of the United Provinces informed us that he had under consideration the appointment of honorary Assistant Collectors to deal with rent cases.

Act V. of
1898, sec.
15.

39780-3.

Vol. VII.,
App. II.,
p. 167.

We think that the system of appointing non-official gentlemen of position and influence to deal with criminal cases which would otherwise come before the stipendiary courts should be extended as far as possible, both as a means of relieving these courts, and in order to associate the local gentry with the administration. We shall deal in a subsequent chapter with local jurisdiction in the villages in regard to petty litigation, and under the proposals there made, it will probably not be necessary to resort largely to the appointment of honorary district munsiffs, or persons who would similarly take over the case work of the ordinary civil courts.

* 14628-32, 17769, 18556-60, 18917-9, 19358, 19805-8, 19834, 19904-6, 20191-2, 20539-40, 21677-82, 22073-6, 23441-9, 23698-702.

CHAPTER XV.

SUSPENSIONS AND REMISSIONS OF LAND REVENUE,
AGRICULTURAL LOANS, ACQUISITION OF LAND FOR
PUBLIC PURPOSES, AND COURT OF WARDS
ADMINISTRATION.

Para. 258.

603. We have already noticed that Local Governments have been left a practically free hand by the Government of India in the prescription of the *kists*, or dates of instalments in which the land revenue demand shall be paid. This power is exercised either by the Local Government itself—as in Bombay, Lower Burma, the Central Provinces, and Assam*; or by the Board of Revenue or Financial Commissioner—as in Madras, Bengal, Eastern Bengal, Upper Burma, the United Provinces and the Punjab†. The considerations which should be taken into account in fixing such instalments were summarized by the Famine Commission of 1878–80, and are briefly, that the Government demand should, so far as practicable, be so fixed as to allow sufficient time for the principal crops to be harvested and sold.

Rules 85
and 87
framed
under
Act V.,
Bombay, of
1879.

Res. No. 15
R. of
3rd May,
1882.

8478,
9633–6,
12963–6.

In view of the large financial interests involved, we do not consider that the general determination of these instalments should rest with any authority lower than a Board of Revenue or Financial Commissioner. We notice, however, that in Bombay, while the Local Government fixes *kists* for classes of villages in certain tracts according to the general character of the crops grown, the actual grouping of villages within such classes is made by the Collector with the sanction of the Commissioner, and he may also, subject to the same sanction, alter the dates of payment where they are found unsuitable‡. It was the intention of the Government of India that the circumstances of individual villages should not be lost sight of in the general treatment of larger tracts, and we consider that the Bombay provisions allow a useful elasticity which might be advantageous elsewhere.

604. We do not consider it necessary to pronounce upon the few suggestions which have been made to us for the alteration of specific *kists* in particular tracts.

Suspensions and remissions of Land Revenue.

Para. 256.

605. Subject to general principles prescribed by the Government of India in 1905, Local Governments have a wide discretion in mitigating the pressure of the land revenue demand in times of calamity, by the suspension or postponement of collections, or by the absolute remission of the sums due. The orders of 1905, while discriminating between widespread calamities such as famine, and local destruction of crops, as by hailstorms or floods, laid down a normal proportion between the extent of the damage done and the degree of relief to be given; and, while directing that suspension should ordinarily precede remission, provided for the automatic remission of revenue

Instructions by
the Government
of India in regard
to suspensions
and remissions
of land revenue

* Act V. Bombay, of 1879, sec. 146; Act II. (Burma) of 1876, sec. 43; Act XVIII. (C.P.) of 1881, sec. 90; *Berar Land Revenue Code*, 1896, sec. 115; Regulation I. Assam of 1886, secs. 66 and 155.

† Act II. Madras, of 1864, sec. 3; Act XI. (Bengal) of 1859, sec. 3; Regulation III. Burma, of 1889, sec. 38; Act III. United Provinces, of 1901, secs. 143 and 234; Act XVII. (Punjab) of 1887, sec. 63 (1).

‡ A somewhat similar power may be exercised by the Deputy Commissioner in Upper Burma.

Authorities who
should fix land
revenue *kists*.

arrears which had been under suspension for more than three years, or which exceeded one year's ordinary demand.

Powers of
Collectors, etc.,
in regard to
suspensions of
and revenue.

606. The detailed rules framed by Local Governments on these general lines exhibit some variations in the powers of sanction of different authorities. Proposals for the suspension of revenue ordinarily originate with the Collector; but in Madras, in Bengal and Eastern Bengal (in temporarily settled and Government estates), in Assam and in the Central Provinces proper, it is only in urgent cases that he is permitted to take action in anticipation of orders. Otherwise the sanctioning authority is, in Madras, the Board of Revenue for suspension within the current revenue year, and the Local Government beyond this; in Bengal and Eastern Bengal, the Commissioner within the current year, and the Board of Revenue beyond this*; in Assam, the Board of Revenue†; in the Central Provinces, the Commissioner, subject to the confirmation of the Local Government.‡ In Bombay and the Punjab, the Collector reports his orders to the Commissioner, whose control is, in the latter Province, strictly insisted upon§. In the United Provinces the position is complicated by legal provision that a suspension of revenue in favour of a landholder, which is to carry corresponding relief to the tenantry in the shape of suspension of rent, must be granted by the Local Government. The Collector can, however, grant a "postponement" of the revenue demands up to six months, and the Commissioner for a further period of one year. In Burma suspensions of revenue are, we understand, practically unknown.

Reg. I.,
Madras of
1803, sec.
56.

Act II.
U. P. of
1901, sec.
51.

Cir. No. 6
III. of the
Bd. of
Rev., U. P.

and in regard to
remissions.

607. Apart from special "seasonal" remissions in Madras and Burma, which will be dealt with separately, remissions of land revenue require the sanction of the Local Government in Madras, the United Provinces and the Central Provinces. In Bengal and Eastern Bengal the sanction of the Board of Revenue is necessary. In Assam a Commissioner may sanction remissions up to Rs. 2,000 in the case of each calamity, and in the Punjab up to a limit of Rs. 10,000 per harvest in each district, in the case of revenue which has been outstanding for more than three years, and of Rs. 5,000 in other instances||; while in Burma his powers extend to Rs. 500 in any one case. Otherwise the orders of the Board of Revenue or Financial Commissioner are required in these Provinces. In Bombay, Collectors can act within a prescribed scale, outside which the sanction of the Local Government is necessary¶; and they have some minor powers of remission in Assam and Burma.

12008.

Bombay
Notifn.
No. 9925C,
12107.
12169.

of 29th
Aug., 1907.

General summary
of present
position.

608. Briefly, it may be said that, in the majority of Provinces, the Collector cannot ordinarily suspend or

* *Tauzi Manual*, Bengal Bd. of Rev., sec. XX.

† Pro. of the R. and A. Dept., January, 1906, No. 55.

‡ Revenue Book Circular, No. 14, Central Provinces. In Berar the Deputy-Commissioner is said to have full powers of suspension.

§ Pro. of the R. and A. Dept., March, 1907, Nos. 6–7; Punjab Revenue Circular, No. 31.

|| Reg. II. Madras of 1803, sec. 55; Circular No. 6, III., of the Bd. of Rev., United Provinces; Revenue Book Circular, No. 14, Central Provinces; *Tauzi Manual*, Bengal Bd. of Rev., sec. XX.; Assam Land Revenue Manual, Part V., Chap. V.; Punjab Revenue Circular, No. 31.

¶ Pro. of the R. and A. Dept., March, 1907, Nos. 6–7.

remit land revenue upon his sole responsibility. The Commissioner usually has some powers of suspension and, in some Provinces, of remission also; but generally the approval of the Board of Revenue or Financial Commissioner, or of the Local Government, is required to final abandonment of revenue if of considerable amount.

We have received a considerable amount of evidence* in favour of extending the powers of Collectors and Commissioners in these respects, though some witnesses† doubt the desirability of giving Collectors any powers of remission.

609. Now that general principles have been laid down prescribing the amount of relief from the ordinary demand which shall follow upon different proportions of crop losses, and the method of its calculation, we consider that delegation of powers of suspension and remission, in temporarily settled areas, might be made in accordance with the suggestions below, it being understood that such remission or suspension is in accord with the general scale of relief allowed in the Province.

Suspension of revenue.—The Government of India Resolution of 25th March, 1905, contemplated suspensions being given by the Collector or the Commissioner, and in accordance with the principle that power should be placed as low down as is practicable, we should prefer the Collector as the suspending authority. On the other hand, the precise degree of loss which crops have sustained is often difficult to estimate; suspension of revenue over large areas will be of considerable financial importance; and a Collector, affected by the pressure of local sentiment, might sometimes take a too impulsive view of the character of a calamity, while a colleague in the district adjoining might conceivably be proceeding on more rigid principles. The co-ordination, and the more mature judgment, of the Commissioner would, we think, be eminently useful in such cases. While recognizing that the precise limits of the spheres of these two officers are for Local Governments to determine, we think that where suspensions of land revenue are on a large scale, opportunity should be given to the Commissioner to revise the orders passed by the Collector where he thinks such a course necessary. This object might be attained by making the orders of the Collector in such a case provisional only, pending their confirmation by the Commissioner. The Commissioner's decision in suspension questions should, in any case, be final, but action involving large sums should be promptly reported to higher authority for information.

Remission of revenue.—(a.) In widespread calamities, Commissioners should have powers in all but exceptional cases, the precise limits being determined by Local Governments, with reference to the circumstances of each Province. Collectors should have power to act in cases in which the rules provide for the automatic conversion of suspensions into remissions.

(b.) In the case of local calamities, where remission must be determined by detailed inspection, Commissioners should have full powers, while Collectors should be able to deal finally and promptly with cases of acute distress in small holdings.

* 12668, 17696, 17756-7, 24195-7, 24359-63, 25095-6, 25860, 27014, 27120, 27189, 30010, 30063-5, 30844, 39492, 39497-501, 44240.

† 16257, 18726-8, 31284-6, 31351, 37997, 39077-8.

Our proposals for powers to Commissioners and Collectors in these respects.

The total amounts remitted in the exercise of these powers should be periodically reported to a higher authority.

610. The Government demand on estates under permanent settlement is far lighter, as a rule, than under a system of temporary settlement, and here suspension or remission of revenue should seldom be necessary. Such proposals should therefore require the sanction of some authority at headquarters, but this might very well be the Board of Revenue, so long as one exists, and not the Local Government, as is at present the case in Bengal.

Tauzi Manual, Bengal Bd. of Rev., sec. XX.

Suspensions or remissions in permanently settled tracts.

Sub-divisional officers should not ordinarily suspend or remit land revenue.

Desirability of giving Collectors power of remission in respect to "dry" crops in Madras.

611. There was very little evidence in favour of giving Sub-divisional officers powers to suspend or remit revenue; and, apart from the special powers they already possess in Madras and Burma, which are noted below, we do not consider such a step necessary.

612. In addition to the rules providing for the alleviation of the revenue demand in special calamities, there are, in some Provinces, provisions which constitute, in effect, an integral part of the settlement procedure, and which result in adjustment of the revenue payable to the character of the crop grown in a particular season.

Thus in Madras, under the "season remission rules," remissions are allowed on fields classed as "wet" (irrigated from a Government source), when there has been a practically complete loss of crop not due to the fault of the occupant, or where, owing to the failure of the water supply, "dry" (rain fed) crops have had to be substituted for the usual wet cultivation. These remissions are determined when the *jamabandi*, or annual settlement of the Government demand, is carried out for each taluk by the Collector or the Sub-divisional officer, and are excluded from the realizable demand of the year.* But in respect of such remissions on "dry" lands, reference has to be made to the Board of Revenue, on the ground that vicissitudes of season are taken into consideration in the assessment of such lands, and that any further remission should therefore be granted only under very exceptional circumstances.

The evidence upon this latter point was somewhat divergent: non-official opinion was generally in favour of giving some discretion to the Collector in respect of remissions upon "dry" land, while the official witnesses were largely opposed to this. Cases must occasionally arise in which special local circumstances have caused a loss of "dry" crops in a limited area, say in a particular village, and we are of opinion that, in such circumstances, the Collector should have some powers of remission, as we have recommended in dealing with local calamities.

Fallow rates in Lower Burma, and fluctuating assessments in Upper Burma and the Punjab.

613. In Lower Burma, when land is left uncultivated for reasons which are considered sufficient, it may be assessed, on application, at a nominal fallow rate, and sanction to such a reduction may be given by the Deputy Commissioner, by a township or Sub-divisional officer, and in some tracts by a revenue surveyor.

In Upper Burma, and in portions of the Punjab irrigated from large rivers, there is a system of fluctuating assessments under which revenue is paid only on land

Rules 77 and 77 A under the Lower Burma Land and Rev. Act II., of 1876.

* The *jamabandi* officer determines whether the loss of crop is so serious as to entitle the occupant to remission.

upon which a crop has matured, and the need for suspension and remission of revenue is thus exceptional. *Per se* this is a convenient system, but it is admitted that it throws large powers into the hands of subordinates, and requires to be applied with great caution.

27122.

Rule 70,
Chap. I.,
Bd's. Land
Acquisition
Manual.

614. In the Central Provinces, when a portion of a holding is required for public purposes, reference as to the amount of the assessment to be deducted on this account, as apart from the compensation payable, has to be made to the Local Government. In Bengal such abatements similarly require the sanction of the Commissioner, necessitating the submission of a large number of formal statements. We consider that in such cases abatements of revenue might be made by the Collector, subject to general instructions as to the method to be adopted.

Abatement of
assessment on
holdings taken
up for public
purposes.

4562-4,
4725-7,
6338-9.

615. It frequently happens that land-revenue and other demands have to be remitted by reason of the poverty, death or disappearance of the person liable, but the practice as to the authority which can deal with such cases varies in different Provinces. In Madras the orders of the Local Government have to be taken, and this was made the subject of complaint; in Bengal the sanctioning authority is usually the Board of Revenue; while in Bombay and Burma the Collector has some limited powers.* We think that the orders of some authority superior to the Collector should be required, to guard against the negligent writing off of arrears as irrecoverable, but that ordinarily a Commissioner might have full powers in such cases.

Remission of
irrecoverable
arrears, etc.

The Collector should, however, have full discretion to write off demands which have been clearly made in error, and to refund payments to which the Government has no title.

Agricultural loans.

Act XIX.,
of 1883.
Act XII. of
1884, as
amended
by Act
VIII. of
1906.
6359-61,
7916,
19835-6,
20023-5,
25130-1,
26596,
27016-7.

616. The grant of loans to landholders and agriculturists under the Land Improvement and Agriculturists Loans Acts, gives rise to a considerable amount of work in revenue offices, and the powers of sanction of Commissioners and district officers vary considerably in the several Provinces, being noticeably low in Burma under the former Act, and also in Eastern Bengal and Assam and the Central Provinces under the latter.

617. We received some complaints as to the existing restrictions, and we are of opinion that, within local budget allotments, and subject to such general rules as the Provincial Governments may prescribe, it would be possible to facilitate the transaction of business, and *pro tanto* assist the cultivators, by giving powers to the extent shown below :—

To Boards of Revenue or Financial Commissioners ...	Full powers.
To Commissioners...	Up to Rs. 10,000 in any one case.
To Collectors...	Up to Rs. 5,000 in any one case.
To Sub-divisional officers	Up to Rs. 1,000 in any one case.

Powers proposed
to Boards of
Revenue, etc.,
Commissioners,
Collectors, Sub-
divisional officers
and tahsildars in
respect to the
grant of agri-
cultural loans.

* Pros. of the R. and A. Dept., July, 1905, Nos. 50-51; Direction 65 under the Lower Burma Land and Rev. Act II., of 1876; Rule 241 under the Upper Burma Land and Rev. Regn. III., of 1889.

To Tahsildars, etc. (if so empowered Up to Rs. 500 in any one case for "Land Improvement," and up to Rs. 250 for "Agriculturist," Act loans.

Since the ordinary local agency of enquiry as regards the expediency of granting such loans must necessarily be the tahsildar, and action must usually be taken in accordance with his reports, it appears desirable, when the amount of an individual loan is not large, to permit selected tahsildars to act upon their own judgment. In the case of transactions under the Agriculturists Loans Act, which provides for advances towards purchase of seed or cattle in time of distress, etc., there is, however, greater risk of waste of the limited resources available than under the Land Improvement Act, and we would therefore place the tahsildar's limit at a lower figure in the former case.

Powers of
Revenue officers
in regard to the
remission and
suspension
of such loans.

618. It was laid down by the Government of India in 1905 that the collection of instalments fixed for the repayment of Government loans should also be postponed when the land revenue demand has to be suspended over a large area. Apart from this, we would not empower any officer below the Collector to suspend the collection of loans, but we would give the Collector full powers in respect to all loans granted by himself or his subordinates. Similarly, Commissioners should have full powers as regards loans which they are competent to make.

Res. No. 6,
of
30th Nov.,
1905.

619. The need for remission should seldom arise if the loans are made with reasonable care in the first instance, and the following powers in this respect appear to be sufficient :—

To Boards of Revenue or Financial Commissioners ...	Full powers.
To Commissioners ...	Up to Rs. 500 in any one case.
To Collectors ...	Up to Rs. 100 in any one case.

Remedy for delay
in grant of
loans.

620. We received a few complaints as to delay in the granting of agricultural loans. Orders have, however, been issued by the Government of India which are designed to avoid delay by permitting payments on the spot by the officer sanctioning the loan, and this procedure should provide an effectual remedy.

3951-4.
6081,
19837-9.

Circular
No. 6-260,
of
14th May,
1907.

Acquisition of land for public purposes.

621. This is regulated by the Land Acquisition Act, and we have received a considerable amount of evidence from Provincial Governments and witnesses as to the desirability of delegating powers, now vested by the Act in Local Governments, to Commissioners of divisions or to Boards of Revenue and Financial Commissioners.

Act I. of
1894.

Powers proposed
for Commis-
sioners, in respect
of acquisition
of land for
public purposes.

622. A large number of cases under this Act are of a petty character, in which the views of the local officers as to the necessity of acquiring land, and the particular site to be selected, must ordinarily be accepted. We therefore suggest that where the total amount of the compensation to be awarded is not likely to exceed Rs. 5,000, the Commissioner might be authorized to take action under

Vol. II.,
App. I.,
p. 339.
Vol. IV.,
App. II.,
p. 203.
Vol. V.,
App. IV.,
pp. 218-9.
Vol. VII.,
App. III.,
pp. 176-7.
Vol. VIII.,
App. II.,
pp. 328-9.
12295,
17767,
18671-2,
19492,
19725,
21378-9,
21446-50,
21864-5,
25116,
27122-4,
42401.

sections 4, 6 or 17 of the Act regarding the issue of notifications for the acquisition of land, and the taking possession of land prior to the award of compensation in case of urgency. But if in any such case the action has evoked some public protest, the matter should be referred to the Local Government. The Commissioner's power in this respect should include the acquisition of land required for local bodies under the control of Government, such as rural boards and municipalities, but all matters relating to the acquisition of land for companies should continue to be submitted to the Provincial Government.

623. In cases where Commissioners are permitted to take action in respect to the acquisition of land, they should also be empowered to authorize an officer other than the Collector to exercise the functions of a Collector under the Act, to authorize the grant of compensation otherwise than in money, to direct temporary occupation of land, to withdraw from acquisition proceedings, and, subject to the provisions of the Act, to take up a larger portion of land than was originally notified for acquisition.

Court of Wards administration.

624. In all the major Provinces except Burma, revenue officers are concerned with the management of landed estates paying land revenue to Government, which are taken under the charge of the Provincial Courts of Wards on account of the disqualification of the proprietor by reason of age, sex, or personal incapacity. In Bombay and the Central Provinces, Commissioners are Courts of Wards for their divisions; elsewhere the Board of Revenue or Financial Commissioner occupies that position for the whole Province, but necessarily acts very largely through the agency of Commissioners of divisions and Collectors.

625. In the Central Provinces and the Punjab the Collector (Deputy Commissioner) was at one time a Court of Wards for his district, though in the latter Province he had to refer to the Divisional and the Financial Commissioners in matters of importance. It was alleged, in the Punjab, that the centralization of the powers of the Court in the Financial Commissioner had not been beneficial, and that the earlier procedure might advantageously be reverted to; but we were informed by the Revenue Secretary to the Government of India that the modification complained of was suggested by that Government on the advice of two distinguished Punjab officials (Sir C. Rivaz and Sir D. Ibbetson) and was accepted by the Local Government. The late Sir Denzil Ibbetson, however, would appear, from the views he submitted to us, to have somewhat modified his opinion as to the desirability of this change. The existing Punjab Act provides (as do those of other Provinces) for extensive delegation of the powers of the Court to district officers; and it is to the admitted failure to utilize this power that we would ascribe the greater part of the complaints made. The Revenue Secretary to the Government of India argues that in view of the heavy responsibilities incurred in the management of the property of a disqualified proprietor, the Court of Wards should, at present, be the highest revenue authority under the Local Government; and we concur in this opinion, the more so since, outside the Punjab, there is little evidence in favour of change.

Courts of Wards in the various Provinces.

Position in the Punjab.

The Court of Wards should at present be the highest revenue authority under the Local Government.

A Board of Revenue or Financial Commissioner should be competent to assume charge of an estate as Court of Wards.

626. In Madras, Bombay, the Punjab and the Central Provinces, the Court of Wards requires the authority of the Local Government to take up the management of any estate; and in the two Bengals and the United Provinces the same permission is required in regard to the taking over of estates held by certain classes of disqualified proprietors.*

We think that in all Provinces in which there is a Board of Revenue or Financial Commissioner, that authority should be fully competent to assume charge of an estate as Court of Wards; but we would not place such power in any lower hands. The consequences to a proprietor of action by the Court may be far reaching; there is some risk of an unduly sanguine view being taken as to the ability of Government to benefit an encumbered estate during the term of its management; and failure in this respect may reflect prejudicially upon the system generally.

The management of estates by the Court of Wards requires to be applied with reference to local circumstances.

627. Some witnesses expressed the view that the intervention of the Court of Wards was at present unduly frequent, while others considered that, in addition to the more active exercise of its existing functions, these might be expediently extended to properties which are not at present within its purview.† We think that the management of estates by the Court of Wards is a beneficent function of Government, but at the same time one which must be cautiously applied; and the precise extent to which estates should be taken under the control of the Court must be a matter for consideration with reference to local circumstances. It is not desirable that the Collector should be over-burdened; estates which are hopelessly involved cannot usefully be administered; and in other cases their management might often be entrusted to some member of the owner's family, subject to the Collector's general supervision.

Proposed decentralization in matters relating to the management of Court of Wards estates.

628. There was a general expression of opinion‡ that, in regard to estates under management, more power should be given to the local officers, with whom the direct responsibility for success or failure immediately rests, and upon whose vigilance the Court must necessarily rely. The efficient supervision of landed property depends largely upon local knowledge and enquiry, and the prompt disposal of details is a necessity in any well-ordered estate. Accordingly we advocate a large measure of decentralization in this respect, and we understand that a certain amount of delegation has been recently allowed in Bengal and the United Provinces.

Estates should be divided into three classes, in regard to which the powers of Collectors and Commissioners would vary.

629. While we recognize that the precise extent to which Commissioners and Collectors may be entrusted with powers in respect to estates under Court of Wards management must be determined according to the circumstances of each Province, we would suggest the following general lines of delegation as suitable.

Estates might be conveniently divided, according to their gross income, into three classes. The management of all must rest primarily with

* The discretion of the Court of Wards is considerably wider, in this matter, in the two Bengals than in the United Provinces.

† 15788, 15797, 17696, 17714-5, 31587, 31631-2, 31910, 38488.
‡ 4217, 4349-50, 4370, 8014, 15139-40, 15159-71, 15798-801, 17696, 19591-2, 19669-70, 21754, 22548, 22582-3, 25860, 25925-6, 26325, 26810, 27189, 30065-6, 31488-9, 31595-9, 31798-802, 40612, 42336-7, 42415-7.

the Collector ; but his final powers with regard to estates of the last, or third, class might be much fuller than in regard to estates of a higher character ; while the Commissioner might similarly be entrusted with very full powers in respect to estates of all but the first class. Speaking generally estates might be classified thus :—

Class I.—Those having a gross income of more than one lakh of rupees per annum.

Class II.—Those whose income is between Rs. 10,000 and Rs. 100,000.

Class III.—Other estates.

Estates which have a political or historic importance out of proportion to their money value could, of course, be placed in a higher class than the income test would indicate.

630. The main functions of the central Court of Wards might be :—

- (a.) The taking over and release of all estates.
- (b.) Sanction to adoptions of, and by, wards of the Court.
- (c.) Sanction to marriages of wards in Class I. and Class II. estates.
- (d.) Appointment of guardians in Class I. estates.
- (e.) Approval of the budgets of Class I. estates.
- (f.) Sanction to loans and investments, and to any step involving alienation of property, in the case of estates in Classes I. and II.

(g) Sanction to the creation of all appointments over Rs. 250 a month, to the alteration of their emoluments, and to the appointment and removal of the incumbents.

631. The principal functions of Commissioners might be—

- (a.) Sanction to marriages of wards in Class III. estates.
- (b.) Appointment of guardians in Class II. estates.
- (c.) Approval of the budgets of all estates in Classes II. and III.
- (d.) Sanction to loans and investments, and to any step involving alienation of property, in Class III. estates.
- (e.) Sanction to the creation of all appointments between Rs. 100 and Rs. 250 a month, to the alteration of the emoluments of such posts, and to the appointment and removal of their incumbents.
- (f) Full powers of suspension or remission in respect of rents or other monies due to an estate.

632. Collectors would appoint guardians in Class III. estates, and should have the same power in regard to remissions and suspensions of rentals, etc., as we have proposed to give them in regard to the Government land revenue in temporarily settled areas. Subject to the restrictions noted above, and to the existence of budget provision, they should have a free hand in regard to appointments. They should also be able, subject to such limitations as may be desirable in respect of large sums, to make transfers of funds from one head to another within an estate budget, or to apply to specific purposes sums out of an unallotted budget reserve.

633. Subject to their retention of a general control, Collectors should have power to delegate to Sub-divisional officers or to estate managers any, or all, of their own powers.

Main functions of the central Court of Wards under this scheme.

Functions of Commissioners.

And of Collectors.

Delegation of Collector's powers.

Saving of references by our suggestions.

634. We believe that the adoption of these suggestions would save a large number of references of a petty character which have now to be made by district officers to higher authority. The idea of discriminating between different classes of estates, as regards the powers to be enjoyed therein by local officers, has, moreover, already been applied to some extent. Thus in Bengal, 17696. Commissioners are now competent to sanction the budgets of estates with a gross income not exceeding one lakh of rupees, and they can do the same in the United Provinces where the income does not exceed Rs. 50,000. Vol. VII., App. III., p. 169.

In the event of the disappearance of Boards of Revenue and Financial Commissioners, the Local Government should become the central authority in Court of Wards matters.

Estate administration reports.

635. In the event of the disappearance of Boards of Revenue and Financial Commissioners, as suggested in Chapter XI., the Government must become the central authority in Court of Wards matters ; but in that case it will be desirable that larger powers, similar to those which Commissioners now exercise in Bombay and the Central Provinces, should be given to these officers generally. The assumption and termination of charge of an estate should, however, always require the orders of the central authority.

636. We agree with the Government of the United Provinces that it is unnecessary that detailed reports on all the estates in charge of a Court of Wards should be submitted to headquarters. Certain statistics for all estates are required in order that a complete account of the operations of the Court may be compiled, but the detailed administration reports of estates, the budgets of which are within the Commissioner's power of sanction (Classes II. and III. referred to above) might remain with that officer, and be dealt with by him during the course of his tours. Vol. VII., App. III., p. 169.

It will, of course, be open to the Commissioner to accompany the statistics forwarded by him to the Court of Wards with remarks on any matters of a special character, of which he thinks that the authorities at headquarters should be placed in possession.

CHAPTER XVI.

METHODS OF APPOINTMENT OF COMMISSIONERS AND COLLECTORS, AND OF THE PRINCIPAL OFFICERS OF OTHER DEPARTMENTS : TRANSFERS ; KNOWLEDGE OF THE VERNACULARS ; TOURING ; AND CONTACT WITH THE PEOPLE.

Decentralization involves greater care in the selection of Commissioners, Collectors and other high officers of Government.

637. Since any general scheme of decentralization must necessarily involve enhancement of the powers of district officials and other local representatives of Government, it follows that care must be taken to ensure that such officers shall be personally fit to discharge the responsibilities falling upon them. It is, indeed, a common argument against delegation of powers that these cannot be safely entrusted to certain Collectors or members of some other official class which may be in question ; and the fact that Local Governments look with legitimate distrust on some of their officers is largely responsible for the checks imposed on the action of all, both directly by law, rule, or executive instruction, and indirectly by the facilities now given for appeal and revision. It would be invidious, and indeed impossible, to prescribe the control

to be exercised over the acts of particular Collectors or Commissioners with reference to the opinion entertained of them at headquarters, and the practical result is that many efficient officers are bound by administrative fetters which are really necessary only in the case of a few inefficient colleagues. The proposals that we have made in the direction of delegation of authority within the Provinces pre-suppose, therefore, that men shall not hereafter be permitted to rise by mere seniority to positions for which they are not fully fit.

638. The necessity for more rigorous selection has, indeed, already been recognized in theory. The Famine Commission of 1878-80 found that members of the Indian Civil Service generally rose by seniority to the post of Collector or District Judge, and they recommended that unfit men should no longer be promoted to such offices, and that officials thus superseded should be retired on proportionate pensions. These conclusions were endorsed by the Public Service Commission of 1886-7, who emphasized the necessity for stricter selection and thorough efficiency in the Indian Civil Service as a *corps d'élite*; and the Government of India, in communicating to Local Governments the orders of the Secretary of State on the Commission's Report, laid down that no officer should be appointed to the executive charge of a district, or to be a District Judge, who had not, in the course of his previous service, given distinct evidence that he was fit for such office.

639. The evidence* which we have recorded leaves little doubt, however, that this principle has not been thoroughly applied, and that a man is, as a rule, only passed over for a Collectorship on account of flagrant misconduct or incompetency. Some witnesses hold that little change is required in the existing practice, but the general consensus of opinion is strongly in favour of a stricter adherence to the orders above quoted.

640. In view of the importance of the position of a Collector, which will be considerably enhanced by the adoption of our recommendations, we think that the principle already laid down by the Government of India should be fully observed, and that while promotion to Collectorships should continue to be by seniority, the rejection of the unfit should be much more stringent than it is at present. We understand that an analogous system is already followed in the Indian army, where, when a regimental officer whose seniority entitles him to the vacant command of a regiment is not deemed fit therefor, he is superseded.

641. Ordinarily, however, a Civilian should not be permanently passed over for a Collectorship until he has proved his unfitness in an officiating capacity.† The constant absences of Indian officials on leave or deputation make it a general rule that an officer's turn for permanent promotion to a Collectorship will not arise until he has

Already laid down that no officer should be a Collector who has not shown distinct evidence of fitness.

This principle has not been adequately applied.

It should be fully observed.

A man should not ordinarily be passed over for a Collectorship until he has proved his unfitness in an officiating capacity.

* 306-9, 1513, 8798, 10160, 13778-82, 14293-6, 18502-3, 21911-4, 27105, 28290-3, Vol. VII., App. II., p. 166, 35376-8, 35685-6, 39251, 45799.

† There may, of course, be cases in which an officer's incapacity is so patent that it would be prejudicial to the public service even to let him act as a Collector, but in such instances supersession would ordinarily be the rule at present.

Famine Comm'n's Report, Part II., Chap. II., paras. 6-9.

Public Service Comm'n's Report, para. 89.

H. D. Pros., A. Pub. Feb., 1890, Nos. 130-7.

6391, 13775, 32067, 37222,

37413-7, 38113, 41007.

45405.

officiated more than once, and such occasions will give full opportunity for testing his merits. The mere fact that an officer has officiated in an appointment should not be held to confer any claim to eventual confirmation. His officiating service should be treated as a period of probation.

An officer unfit to be a Collector should be retired on a suitable pension.

642. In some cases the inefficiency which has led to an officer's supersession may be due to remediable causes, such as idleness, temporary mental depression or bad health, and in that event it would be desirable to allow him a further trial later on. But when it has been finally found that an officer is definitely incompetent to be a Collector, it is obviously undesirable that he should remain on as a discontented and inefficient subordinate, and the interests of the public service consequently require that he should be retired on a suitable pension. We have already cited the views of previous Indian Commissions in favour of this course, which was also advocated by the Police Commission of 1902; and we have likewise received a large amount of responsible official evidence, including statements by the Government of Bombay and the Lieutenant-Governors of Bengal and the United Provinces, in favour of this procedure.*

Para. 85 of its Report.

Such pension should be grantable under definite rules.

643. In dealing with the recommendation to this effect by the Public Service Commission, the Government of India proposed to adhere to a previous ruling of the Secretary of State that such cases should be dealt with by *him* upon their individual merits, but in our opinion, it is essential to introduce a regular system of proportional pensions which will enable a Local Government to take action in such cases. To cut short the career of an officer is, in any case, a step only adopted with reluctance; and such reluctance must be increased, to the disadvantage of the public service, if each case has to be specially referred to the Secretary of State. It is also essential that such pensions should be adequate, and bear a due proportion to the period of effective service already to the credit of the officer to be retired; otherwise there will be a natural reluctance to get rid of inefficient officers.

G. of I. Des. of 9th Oct., 1888, H. D.

No reason to suppose that these proposals will prejudice the popularity of the Indian Civil Service.

644. Objection may possibly be taken to the procedure we propose, on the ground that it would cause a feeling of insecurity which would react on the popularity of the Indian Civil Service, and thus lower the standard of candidates, or that it would place a man's career too much at the discretion of the Head of a Province, especially in one ruled by a single Lieutenant-Governor or Chief Commissioner.

The opinions of witnesses were divided, some officers holding that the action suggested might be so applied as to evoke suspicions of favouritism, while others† considered that no such danger was likely to arise. It seems to us that the fears which have been expressed are without real foundation, and that a process of more rigorous selection for Collectorships, accompanied by retirement of unfit men on proportionate pensions, will not prejudice the popularity of the Indian Civil Service. The removal of incompetent officers would, we think, be welcomed by the majority of

20756, 27189, 27294-5, 37222, 41007.

* 1517, 8800, 14125-6, 14294, 14697-8, 18570-1, Vol. IV., App. II., p. 200, 21644-5, 21916-8, 27051, 28294, 31106-7, Vol. VII., App. II., p. 166, 35456-65, 35795-9, Vol. VIII., App. II., p. 236, 37647-50, 39559-60, 42366-7.

† 27151-9, 29372, 31174-5, 35456, 35797-9, 39559-62, 42288-93.

Civilians, who are justly proud of the efficiency and high character of the service to which they belong.*

645. The objection that our proposal places too much power in the hands of the Head of a Province would be minimized by the adoption of our suggestions for the extension of the Governor-in-Council system, which would place the final decision affecting an officer in the hands of more than one man. We consider, further, that :—

(i.) No officer should ordinarily be passed over unless the various Commissioners under whom he has previously served, or a decided majority of these, consider him unfit. The opinions of Commissioners on such a point will be on record under the system of annual confidential reports upon junior Civilians which we understand to be already in force, while the periodical conferences of Commissioners which we have advocated will afford a good opportunity for confidential discussion by them of the merits of officers.

Para. 524.

(ii.) Any officer passed over should have an appeal to the Government of India.

646. The Famine and Public Service Commissions made recommendations, similar to those which they put forward as regards Collectorships, in the case of District Judges, and though we did not take specific evidence in regard to these, they should obviously be treated in the same way. We would also apply similar principles to high district officials in other services.

14292,
19273-4,
28290-1.
Vol. VII.,
App. II.,
p. 166.
38113,
39251,
45798-805.

647. There was evidence that greater care is exercised in promoting to Commissionerships than in the case of Collectors, and here the position may be generally described as promotion by seniority, tempered by the rejection of the unfit. That is the course which we desire to see adopted in the case of Collectorships, but having regard to the importance of the Commissioner, and the powers we propose to confer upon him, we consider that Commissioners should be selected from the best Collectors of the Province, *i.e.*, that seniority should only be regarded where other qualifications are practically equal.

If, as we desire, a Commissionership be regarded as a prize appointment to be filled by officers of special qualifications, it follows that an officer who is not selected for such a post, has no ground of complaint which would justify an appeal to the Government of India.

Cf. para.
422.

648. We do not consider it necessary that a man not selected for a Commissionership should be retired on a special proportionate pension. He may be a good Collector, and may even be subsequently promoted as Commissioner, while his length of service will, in any case, be such as to bring him within easy reach of the normal pension.

649. The principles of selection which we advocate in the case of Commissioners should apply also to the highest officers of other departments.

TRANSFERS.

650. We received overwhelming evidence† as to the

Cf. C.S.R.
Art. 543.
Vol. VII.,
App. II.,
p. 166.
Cf. para.
128.

* Sir S. Edgerley would point out that most witnesses who were questioned on the subject admitted that any risk of this nature could be adequately counterbalanced by an improvement in the pension benefits accruing to those who serve beyond the normal period and attain high office. It may also be added that the recommendations made as to abolition of Boards of Revenue, and enhancement of responsibilities of Collectors and Commissioners in other Provinces than Madras and Bombay, should necessarily lead to increase of the pay and status of these grades in those Provinces.

† 4165, 7622, 10896, 12111, 13689, 14238, 14267, 17920, 18504-9, 18800, 19243, 21474, 23571, 25642, 25860, 26993, 27852, 29515, 30556, 33181, 35237, 35766, 37473-5, 38113, 39251, 42325.

Steps necessary
to protect the
interests of
officers.

The same
principles should
apply to District
Judges and to
high district
officials in other
services.

Commissioners
should be selected
from the best
Collectors of
the Province.

Unnecessary to
give special pro-
portionate pen-
sions to men not
selected for Com-
missionerships.

The same prin-
ciple of selection
should be applied
to the highest
officers of other
departments.

Frequency of
transfer of
Government
officers.

frequency with which officers of Government are transferred from one appointment to another, and as regards the mischievous effects of such transfers. Collectors, for instance, are often moved before they can have gained any but a most elementary acquaintance with their districts, and the fact that officers follow one another in rapid succession must necessarily throw power into the hands of office clerks and subordinates. Further, it is impossible to expect that free communication will exist between Government officers and the people in their districts when they do not get time to become acquainted with one another. When, too, as is often the case, different languages are spoken in different parts of the same Province, it is most unlikely that an officer frequently transferred can obtain full proficiency in any of the local vernaculars, and a further barrier is thus placed between him and the great mass of the population.

8197,
17838,
24032,
37872,
38857.
Vol. IX.,
App. II.,
p. 219.

Principal causes
of transfers.

651. The principal causes leading to these transfers are briefly :—

(i.) The taking of leave, which must necessarily be allowed on a liberal scale in the case of services recruited largely from Europe.

14238,
14264-75,
19291-3,

Vol. VII.,
App. II.,
p. 166.

(ii.) The weight given to seniority in filling up officiating appointments.

(iii.) The differences between districts, which often necessitate the removal of an officer from a light to a heavy charge or *vice versa*.

(iv.) The necessity of selecting district officers for employment at headquarters or on special duty.

(v.) The tendency to accede to the requests of officers to be moved from districts for personal reasons.

Measures taken
by Lord Curzon's
Government to
reduce them.

652. The conditions of Indian service necessitate a considerable number of transfers, but the fact that this is so makes it all the more desirable not to add to the number unnecessarily. The constant transfers of officers throughout India attracted the attention of Lord Curzon's Government in 1900-01, and they took action in the following directions to minimize this evil :—

45407.

(i.) The leave rules were modified so that leave might be taken at less frequent intervals and for individually longer periods.

(ii.) Stricter observance was enjoined of the principle that leave could not be claimed as of right, and of the rules governing the lien of absent officers upon appointments.

C.S.R.
Arts. 197
& 211.

(iii.) Transfers were not to be allowed merely to meet the private wishes of officers.

(iv.) The practice of giving acting promotions by mere seniority was condemned.

(v.) Privilege leave vacancies were to be filled as far as possible by officers on the spot.*

Ibid,
Art. 98.

Transfers are still
too numerous.

The instructions then issued had, no doubt, a wholesome effect, and it was claimed on behalf of the Governments of Madras, the United Provinces, Burma and the Punjab, that transfers are now less frequent than they were formerly. They are, however, still far too numerous, and we cannot help thinking that the evils attendant upon the constant moving of district officers have not been adequately recognized in the Provincial Secretariats.

Vol. II.,
App.
p. 328,
Vol. VII.,
App. II.,
p. 166.
10061,
39251.

* 'Privilege leave' is leave on full pay, which is earned at the rate of one month for every eleven months' active service, but which may be accumulated up to three months.

653. We consider that measures on the following lines would, if generally and firmly applied, afford material mitigation of the present evils :—

C.S.R.,
Art. 98.

H.D. Res.,
No. 224-40,
of 25th Jan.
1901.

24924-5.

1502-6,
4523-30,
11001-3,
29262,
31063,
39577.

(i.) Officiating appointments in the place of officers absent on leave, or on other duty, should be made locally far more than is the case at present. The Government of India have already laid down, as a general principle, that mere privilege leave vacancies (and more particularly those not extending beyond six weeks) should ordinarily be filled by an officer from the same station or district, and if necessary, by the appointment of a 'Provincial' officer to fill a post usually reserved to a member of the Indian Civil Service. In the Central Provinces we were told that this principle was already applied in the case of vacancies up to three months, and various witnesses desired to make this practice one of general application elsewhere, while others* were prepared to extend to six months the officiating period to which such conditions should apply.

We are strongly in favour of this larger application; and it should be remembered that if a relatively senior officer should at one time suffer by the enforcement of such a rule, he would probably gain, or have gained, by it at another period of his service.

654. In the case of vacancies likely to last for more than six months, greater attention must necessarily be paid to the claims of seniority, but even here, when it is a question as between men of not very unequal service, preference should be given to one who knows something of the district in which the appointment arises.

655. (ii.) An officer returning from long leave has necessarily to be provided with a post suitable to his standing, but we consider that such an officer should have a claim only to an appointment covered by his permanent rank, and should not displace a junior who may be acting in a higher appointment. This principle is indeed already recognized in the United Provinces, where an officer who is not a permanent Collector is now not allowed, on return from leave, to oust a junior who may be officiating in charge of a district. It was suggested in Bombay that an officer should be thus temporarily superseded only by one of approximately equal standing, but we do not think it necessary to hamper the application of the principle in this way.

Here, again, an officer who may lose by such a rule at one period of his service, will probably gain at another.

Para. 157.

C.S.R.,
Art. 197.

35452-5.

656. (iii.) As we have already indicated, the present leave rules should be rendered more elastic, so that officers should be given leave when it best suited the Government to spare them. The principle that no officer is entitled to leave as of right is already laid down, but the rigid character of the present rules results occasionally in unnecessary changes of appointment.†

* 8792-5, 16125, 17696, 18719-20, 20086-7, 25694, 27216-7, 29714, 33299, 38251-3.

† Thus supposing a Collector to have been officiating as a Secretary to the Local Government, and to have been displaced in that capacity, it would obviously be convenient for him to take leave, if he meditated doing this shortly, before reversion to his district, where an officer would already have been acting for him. But under present rules he cannot take such leave unless he has put in a prescribed amount of active service since his last return from furlough, or from privilege leave of more than six weeks' duration. He might, therefore, though his total service had earned the leave required, have to return to his district, displacing his *locum tenens* there, for a short time, to comply with the rules in question, and would then again quit it on taking leave, thus involving a fresh acting appointment.

Officiating appointments should be made locally (when possible) up to six months.

In the case of longer vacancies greater attention must be paid to seniority.

An officer returning from long leave should be entitled only to an appointment covered by his permanent rank.

The leave rules should be more elastic.

Conditions under which an officer should be given a Collectorship or appointment of similar or greater importance.

Notification of intention to take leave.

Transfers between posts of like character should be made only in the interests of the public service.

Transfers caused by insufficiency of staff.

Every effort should be made to keep an officer in the same district for three years at least.

657. (iv.) Officers should not be nominated for acting or special appointments when it is known that they contemplate taking leave shortly. This principle was accepted by various witnesses, and so long as officers are given the option of foregoing their leave, there would be nothing unfair in its application. The general principle should, in fact, be that no officer should be allowed to take up the headship of a district, or any other appointment of similar or greater importance, unless he is prepared to guarantee, his health permitting, that he will occupy the post sufficiently long to do it justice. It is, no doubt, difficult to lay down an absolute rule to this effect, but the principle should be observed as far as possible.

658. (v.) Except in the case of leave on urgent private affairs or on medical certificate, an officer should not be considered as having a claim to leave unless he has given at least three months' notice of his intention to apply for it. Due opportunity will thus be allowed to the Local Government, or other authority concerned, to consider how the resulting vacancy can be filled with the minimum of inconvenience to the public service.

659. (vi.) Transfers between posts of like character in different districts should be made only when they are absolutely in the interests of the public service. We had evidence that, on occasion, the personal preferences of officers were given undue weight, and we would insist upon full subordination of these to the public interests. An officer should not be allowed to move from a district simply because he prefers another.

We recognize that there are a certain number of district charges which are unpopular for various reasons, such as bad climate or isolation, but we would provide for such districts by departing from seniority and offering posts in them to suitable junior officers who would undertake to remain there for a certain number of years. In special cases, too, such districts, if peculiarly undesirable, might carry with them some special pecuniary compensation, such as the grant of a free house or of a local allowance.

660. It has been stated by some witnesses* that transfers could be diminished if the staff were increased, so as to provide something in the nature of a reserve available to fill vacancies without disturbance in other charges. For instance, in the two Bengals, it was represented that there are at present very few senior Joint Magistrates who would be available to take the place of their Collectors if these went on leave or were required for other duties, thus avoiding the introduction of officers from outside. In so far as such a state of things does not arise from a temporary depletion of *cadre*, which will be rectified in the normal course of recruitment, we think that it demands a remedy.

661. There was considerable variety of opinion as to the proper length of tenure of an appointment such as the headship of a district. Some officers were against the prescription of any rigid period, but there was general agreement that a man should remain at such a post for a considerable time, and the period indicated ranged, for the

* 12698-700, 14264-5, 14690, 17920, 18484, 18800, Vol. IV., App. II., p. 200, 19293, 19676, 19972, 20757, 22548, 24861-2, Vol. VII., App. III., p. 170.

27218,
33301,
35442-6.

12192, 31320-8,
12756-9, 33300,
14268, 35441,
21993, 39008-9,
24928, 42006,
27219-20, 42325,
29515,

17920,
39251,
42325,
Vol. IX.,
App. III.,
p. 235.

12967,
21474,
35367,
41007.

14443,
23571,
42006.

45407.

7655-6, 24867-9,
15108-9, 25572,
15219-23, 26287,
16143, 28286-7,
17696, 29640-1,
17994, 31618-9,
18825, 35531,
19318, 35831,
21474, 38228,
21910, 40612,
22091,

most part, from three to five years. We recognize that unforeseen circumstances and the exigencies of the public service must prevent any absolute rule. Moreover, varied district experience is, within limits, a distinct advantage for higher appointments, and prolonged stay in a single district may render an officer narrow-minded or apathetic, may enable his subordinates to learn, and play upon, his personal idiosyncracies, and may prejudice the district by the fact that he is not equally interested in all branches of the administration. On the other hand, no officer can be really efficient if he is constantly changing his sphere of work, while he becomes a more valuable servant of the State, and better known to the people of his charge, the longer he stays in the same post.

We consider, therefore, that every effort should be made to keep an officer in the same district for three years at the very least.*

662. We desire, further, to emphasize the fact that transfers are particularly undesirable when they involve frequent changes as between one language area and another.

663. In making the above recommendations we have in mind the circumstances of all services and departments, and not only those of the Indian Civil Service, and our suggestions should be applied in this sense.

664. We consider, further, that any pay condition which tends to promote transfers, such as the grant of special rates of pay or special local allowances to individual posts or charges tenable by a member of any class of officers, should be done away with, save in the special circumstances referred to in paragraph 659. Where the pay conditions of a particular appointment are specially favourable *i.e.*, if they do more than actually compensate for special disadvantages, the tendency must inevitably be to regard such appointments as the due of the senior officers of the class, and thus to increase transfers.

Where some distinctions of pay are desirable as between officers of the same class, these should be given on a system of personal grading, which permits an officer to reap the reward of his increasing seniority and experience without change of post. Such a system should be applied, for example, to the tahsildars of Madras, whose pay now varies according to the taluks in which they serve, with the result that a man cannot ordinarily obtain promotion without change of charge.

KNOWLEDGE OF THE VERNACULARS.

665. We received a large amount of evidence regarding the knowledge of the Indian vernaculars possessed by European officers of Government. All witnesses were agreed on the importance of a thorough knowledge of the local vernacular on the part of a district officer, but while some considered that Indian Civilian and other officers had, generally speaking, an acquaintance

The above recommendations apply to all services and departments.

Pay conditions in regard to particular appointments which promote transfers should be done away with. A system of personal grading should be applied to the tahsildars in Madras.

European officers are insufficiently acquainted with the vernaculars, especially in Madras, Bombay, and the two Bengals.

* Sir F. Lely would extend this period to five years.

See also supplementary memorandum by Mr. Hichens, pp. 293-6.
† 370-1, 8700, 10052, 11095, 13540, 17183, 21474, 23571, 25572, 25646-7, 25694, 27189, 28338-9, 29515, 29926, 31063, 31484, Vol. VII., App. II., p. 165; 32067, 32513-5, 33181, 37222, 37458, 37681-4, 37997, 38026-7, 38300, 38396, 38488, 39251, 39970, 40501, 40831.

with the vernaculars sufficient for practical purposes, others* held a decidedly contrary opinion. Officials and non-officials were represented in both categories. Speaking generally, however, there was a large preponderance of evidence that the European officers serving in Madras, Bombay, and the two Bengals were not sufficiently acquainted with the languages spoken there. It is significant that these are the Provinces in which knowledge of English is most prevalent among the educated classes, and that they possess a variety of vernaculars: both these facts are prejudicial to practical mastery of an Indian language. In the Central Provinces opinions as to the linguistic attainments of the European officers were fairly divided, while in Northern India and Burma most witnesses held that officers could, in general, converse fairly well with the people.

Necessity for adequate knowledge of the vernaculars. Imperfect measures now taken to secure this.

666. The growing tendency, dictated by reasons of administrative expediency and by the spread of a knowledge of English among the Indian servants of Government, to frame returns and reports in English instead of in the vernacular, makes it more easy now than it was formerly for a European officer to transact his office work without a full knowledge of the language of his district. It is still, however, most requisite that he should have such knowledge, since an officer who cannot speak freely to the people of his charge in their own language, and understand vernacular petitions handed in to him, must necessarily be largely in the hands of his subordinates. All European officers are now obliged to pass examinations in one or more Provincial vernaculars; but these are held at the outset of their careers, and are not perhaps, in some cases, as practical or as stringent as they should be. Moreover, when a junior officer has passed such examinations, he is not ordinarily subjected to any further compulsory language test. There are 'high proficiency' and 'honours' examinations which carry special money rewards, but it is optional to an officer to appear for these, and it may happen, as in an instance cited before us, that if he does pass such a special test, he is soon after transferred from the locality in which his linguistic knowledge is of value.

We have already spoken of the evils which accompany the transfer of an officer from one language area to another, and it is obvious that frequent transfers of this character militate against an officer's acquiring a thorough knowledge of any one Indian tongue.

Recommendations for improvement.

667. We consider it essential to improve the knowledge of the vernaculars by European officers, and we make the following recommendations to this end:—

- (i.) The departmental language tests should be made more searching and practical.
- (ii.) Inability to speak the language of the area in which an officer has principally served should be regarded as a disqualification for promotion to a Collectorship. Since promotion in the earlier stages of an officer's career is contingent upon the passing of departmental 'standard' examinations, which include language tests, there is

* 5269-70, 5570, 5926-9, 7029-31, 8626, 9714, 9897, 13339, 14238, 15100, 15211, 16317, 17407, 17696, 18279, 18823, 19143, Vol. IV., App. II., p. 200; 19642, 19834, 20262, 21743, 24186, 24822, 25860, 29852, 30010, 31910, 33745, 34040, 34278, 35375, 35531, 36528, 37740, 37749, 38857, 39832, 40084, 40571, 42325.

8699.
28338.

18491.

8944,
8950-1.

already a specific inducement to Government servants to qualify to that extent as soon as possible. We were told in Madras and the United Provinces that proficiency in language was subsequently taken into account, but the general impression left on our minds, which was confirmed by a member of the Board of Revenue in Bengal, was that an officer who had once got through his departmental tests was not subsequently penalised for practical failure to keep up, and add to, his knowledge of the vernaculars. It was, indeed, admitted to us by one Collector that, though he had been for some years in charge of a district, he could not speak its language fluently.

Bombay
Rules for
Examn. of
Junior
Civilians,
Rule 7.

(iii.) In the early years of his service an officer should be kept as far as possible in the same language area. Transfers between one language area and another should, in fact, be reduced to a minimum, and when they take place, the officer transferred, if of rank below that of Commissioner, should be required, within a reasonable period, to show practical efficiency in the vernacular of his new charge. This principle is already recognized to some extent in Bombay, where an officer who has passed in one vernacular and is transferred, within his first ten years of residence in India, to another language area, must pass in the new language within a year, and, if he fails to do this, is subject to a deduction of 10 per cent. from his salary.

(iv.) In making appointments to particular districts or divisions, knowledge of the vernacular should be regarded as of at least as great importance as seniority.

(v.) No junior Civilian should be appointed to the Secretariat, or to other duties at headquarters, until he has become thoroughly efficient in at least one vernacular.

(vi.) The confidential reports now submitted on Civilians should lay special stress on their ability to speak the vernacular, and a record of practical language proficiency should be maintained at the Secretariat.

668. We consider that similar considerations should apply, as far as possible, to officers of departments outside the Indian Civil Service.

TOURING.

12912,
13669,
24895,
27855.

669. Touring by Government officers, for the personal investigation of the conditions of their charges, or of special matters to which their attention has been drawn by complaint or otherwise, is an integral factor in Indian administration. The standing instructions on this subject issued by different Local Governments necessarily vary in their details, some confining themselves rather to general principles (Bengal), others prescribing in greater detail the minimum duration and period of tours (Madras, Bombay and Berar).^{*} In Burma, in the Central Provinces proper, and in the United Provinces there appear to be no definite rules on the subject, apart from standards commonly recognized in practice. But speaking generally[†], executive officers of Government are in the habit of travelling constantly through their respective jurisdictions, and we consider it essential that they should do this if they are to remain in full touch with the people.

Touring by
Government
officers is essen-
tial.

^{*} Rules of the Bengal Bd. of Rev., Chapter III., secs. I (b) & II. Standing Orders of the Bd. of Rev., Madras, No. 124; Nairne's Revenue Handbook, Bombay, pp. 53-9; 26689-91.

[†] 3955, 12111, 12667, 18691, 18920, 26927, 31076, 33894, 35683, 35718-9, 36770.

But the present
system imposes
certain incon-
veniences on the
people.

670. There is, however, another aspect of the case, 3317, 13669-70, which was represented by various witnesses. Against 19024-9, the benefits of touring may be set the inconvenience 26945-8, to parties in criminal and revenue cases, and their 31734-5, witnesses and lawyers, who may have to follow an officer's 32646-53, camp, sometimes into remote parts and to villages in which 34902, there is little accommodation. Again, villagers on a main 36156-8, route, at which the camps of officers may frequently 40081-2, be pitched, are put to hardship by constant demands upon them for provisions and transport which, despite the vigilance of superior officers, may not always be fully paid for by subordinates. In his busy season, too, it may not suit the cultivator to furnish labour or carriage on any terms. Modern conditions tend to render it less easy than formerly to command labour, and 25572, the responsibilities of landowners and village headmen in respect to the requirements of peripatetic officials, which in some instances are prescribed by law, are apt to become unduly onerous if the calls upon them recur at frequent intervals. It must be remembered too that, in India, touring officers are usually accompanied by a staff of servants and office subordinates, who sometimes attempt illegitimate extortions from the people.

Reg. II.,
Bengal, of
1806, sec. 8.

The growth of special departments has, again, added to the number of officers who traverse the districts in connexion with particular branches of the administration, and we had evidence that the tours of these outside officers 24898, and their subordinates, are more distasteful to the people 26467, than those of the regular district officials, whose functions 35611-3, are better understood and appreciated.

Proposals for
mitigating these.

671. It is desirable to mitigate these disadvantages, while retaining the undeniable benefits which may be derived from a proper application of the tour system, and to this end we offer the following suggestions :—

(i.) Tours should be carefully planned, so as to 3955, 24896-7, afford a reasonable length of stay at selected centres, from 12791-3, 26467, 19030-1, 26945-6, which visits can be made to outlying parts. 19297-9, 32663-70.

Special journeys for particular purposes may have to be made at a rapid rate, but in such instances an officer should travel with a very light retinue, and will often be able to use a train or river steamer. In the ordinary course of an officer's progress through his charge, nothing is gained, however, by indiscriminate and hurried movements, which produce the maximum of inconvenience to all concerned, and afford no time to the raiyats to realize that they have in their midst an official to whom representations can be made on subjects of importance to them. Such tours should therefore be leisurely conducted, and the main halting places should be in large villages at which supplies are easily procurable, and where lodging is available for persons from outside whose business takes them to the court or office of the touring official. Daily rides from such centres should enable an officer to gain sufficient knowledge of the adjacent country.

(ii.) So long as an officer accomplishes within a year, 35614-5, or a half year, the total amount of touring which the 36848-52, Local Government considers necessary from him, the 37299-300, periods at which he does this should be at his own discretion, and he should not be forced to go into camp at a time when case work is heavy or when it may be otherwise inconvenient.

11369-70, 32879,
18693-6, 36157-61.
24977-80,

Case work should, in fact, be undertaken, as far as possible, at central places, so that parties may not be put to the inconvenience of following an officer's camp.

3208-16,
8969-73,
11320-2,
32655-3.

(iii.) Every effort should be made, by the publication of tour programmes and other information as to an officer's movements, to enable the public to ascertain without difficulty where he may be found at any particular date.

Para. 591.

672. The recommendations we have made in respect to the residence of Sub-divisional officers within their charges will facilitate touring of the character thus indicated.

CONTACT WITH THE PEOPLE.

3941-7,
13339,
17874,
18075,
19143,
20312,
23903,
25572,
29262,

29515,
33745,
34073,
36192,
37662,
38352,
39832,
40464.

673. We have had much evidence that European officers, and, as some witnesses allege, Indian officers also,† are not sufficiently accessible; that their relations with the population in their charges are confined to official matters; and that European officers are not sufficiently conversant with the customs, method of life, habits and prejudices of their Indian fellow subjects. We also had some allegations of want of courtesy on either side, but these were exceptional.‡ In dealing with this question we have only to consider the obligations of officials, but we cannot forget the difficulties arising from differences of race, creed and upbringing, and from the Indian caste and social systems.§ We think, however, that more should be done to establish better relations than is now attempted.

Officers of Government, and especially the European officers, are not in sufficient contact with the people.

The evidence leads us to the conclusion that the present barriers are due partly to disinclination on the part of some officers to mix with the people, partly to disinclination of some Indians to mix with Europeans, but partly also, in the case of officials, to|| over-work, ¶frequent transfers, and** insufficient knowledge of the language. We have already made proposals to meet the last two difficulties, while our suggestions in the matter of decentralization and simplification of procedure should relieve district officers of much of the desk-work which now engrosses them.

Proposals for improvement in this respect.

395,
14329-33,
14844,

29111-3,
31682,
40612.

674. We think, further, that young Civilians should, at the outset of their career, receive special instruction in the characteristics of Indian sentiment and social life, and to this end great care should be taken in the selection of the Collectors under whom their apprenticeship will be passed. They should be made to realize that their value and prospects as Government officers depend not merely on the performance of their official duties, but on cultivating good and friendly relations with the people among whom they move, and confidential reports on officers should lay stress on this point.

† 3566-7, 5680, 12111, 16313-6, 16336-7, 18032, 18111-3, 26128-9, 26292-7, 29047-52, 31484, 36384-7.

‡ 3960-4, 15284-8, 15441-3, 15944-8, 19599-604, 25684, 29198-205.

§ 9897, 18031, 19054-5, 25694, 26287, 29926, 33869, 34040, 40084, 40501.

|| 7924, 9972, 15100, 17407; Vol. IV., App. II., p. 199; 19296, 25860, 29852, 31809-11, 36105, 37740, 39251.

¶ 8489, 15589, 17838, 23460, 40223-4.

** 5276-82, 5704, 15494, 20258, 33869, 37740.

Much may be done to promote more cordial relations by friendly gatherings at which Indian gentlemen can appear without detriment to caste rules, while district officers should, as far as possible, have regular times set apart for the reception of visitors, for whom suitable waiting rooms should be provided. Complaint has been made that the absence of these compels Indian gentlemen of position desiring to see a district official who may not be immediately at leisure, to wait in the sun, or in an open verandah along with Government *chaprasis* and other menials. 5798-802, 38594, 30010, 40676, 38396, 15131-2, 15444, 33313, 42006, 29199.

CHAPTER XVII.

APPEALS.

Appeals within the Provinces.

675. We have received much evidence on the subject of the right of appeal, by Government servants and by members of the public, against orders or actions of Government, or of its local representatives, which affect them personally. One class of witnesses held it impolitic and undesirable to allow any curtailment of the opportunities of appeal at present allowed, while others were of opinion that the existing rights are undesirably large from an administrative point of view.

We have referred in a previous chapter to appeals against orders or actions of Local Governments. We have now to consider the question of appeals within the Provinces.* Chap. IX.

Appeals from Government servants against orders affecting their position in the public service.

676. While every citizen can memorialize any authority whom he thinks likely to be interested in his real or supposed grievances, it has been found necessary in practice, as has been pointed out in Chapter IX., to prevent the time of high officials being occupied, to the detriment of more important functions, by appeals in matters of relatively petty importance which have already had due consideration from subordinate authorities. Conditions have accordingly been prescribed under which the Indian Governments can decline to forward further memorials to the Government of India, or to the Secretary of State, as the case may be. 44059, Paras. 419-20.

Limitations already imposed on appeal facilities.

677. In most Provinces similar steps have been taken to restrict further consideration by Provincial Governments of matters already disposed of by authorities subordinate to them. In 1898 the Government of India suggested to the Local Governments that second appeals need not be considered by them in the case of officers on a salary not exceeding Rs. 50 a month, or by a subordinate authority in the case of men on Rs. 25 a month and under. Rules restricting the right of appeal in the case of the lower paid Government servants have since been framed in nearly all Provinces, but the details vary. Those current in Bengal appear to have been the most recently revised

H. D. Pros. Pub., Oct., 1898, No. 398-432.

1440, 26993, 9972, Vol. VII. 14558, App. III. 25209, p. 169. 25359.

* We do not touch upon the question of appeals under the Criminal Procedure Code, or other law regulating judicial procedure, *vide* paragraph 5 of our Report.

Bengal
Govt. Cir.
No. 25, of
25th May,
1905.

and may be instanced as typical of the rest, although the rules of other Provinces are not always equally restrictive.

678. In Bengal appeal is allowed against orders of dismissal, removal, suspension, degradation, stoppage of promotion or increment of pay, or fine. Every officer so affected is given the right of preferring one appeal to the authority immediately superior to the officer who passed the order appealed against. No officer in 'inferior' service has the right of preferring a further appeal; but an officer whose service is 'superior' possesses a second appeal against an order (a) of dismissal or removal, (b) of suspension, degradation, or stoppage of promotion or increment of pay, when the period in respect of which the order is passed exceeds six months. An order passed on appeal by the Board of Revenue, or by the head of a department, in the case of an officer in 'superior' service whose pay is less than Rs. 50 a month is, however, final. No appeal lies, as of right, against an order declining to give an appointment, or promotion, to a particular individual, or affecting a change of station or an extension of service.

The Bengal rule as a typical case

38289,
38930-1.

40913.

Act V.,
Bombay,
of 1879,
secs. 35 &
204.

40913-7.

679. Limitations of this character have not, however, been specially prescribed in Bombay or in the Punjab. The Bombay Government was content with the statutory limitation of appeals provided by its Land Revenue Code. Under the Punjab Revenue Code, which applies also in the Frontier Province, a Commissioner's order rejecting an appeal from the order of a Deputy Commissioner is final; but we were told that special revisions by the Punjab Financial Commissioner were so frequent as practically to allow a further appeal to that authority.

In Bombay and the Punjab there are no special limitations outside the land revenue codes.

Vol. II.,
App.,
p. 328.

Vol. IX.,
App. III.,
p. 234;
App. V.,
p. 238.

Vol. VII.,
App. III.,
p. 169.

Vol. IX.,
App. II.,
p. 218.

44059,
44347-8,
44398-403,

45408,
45455-8,
45638-9.

680. The Chief Commissioner of the Frontier Province was emphatic in condemning the existing liberality of appeal facilities, while the Lieutenant Governor of the Punjab commented on the want of finality of orders dealing with the appointment and dismissal of subordinates. The Government of the United Provinces proposes changes which would render the existing rules there more restrictive; but the Madras Government does not desire any far-reaching change, and is supported in this view by the Chief Commissioner of Baluchistan. The Secretaries to the Government of India in the Home and the Revenue Departments, while advocating certain modifications of the rules in the direction of further stringency, would leave the matter to the discretion of Local Governments.

Evidence for an appeal against limitation of appeals.

Non-official† opinion in the Provinces was almost unanimously opposed to the curtailment of existing appeal rights, and while many official‡ witnesses were in favour of their restriction, a considerable number§ would leave matters as they are at present.

* The terms 'inferior' and 'superior' service are used in the sense of Articles 396 and 397 of the Civil Service Regulations. An 'inferior' service officer is usually a man on Rs. 10 a month or less.

† 4129-37, 5102, 5223-8, 5703, 9592, 11095, 13479, 15100, 15211, 15788, 17874, 18019, 18075, 20118, 20258, 23460, 25572, 25642, 26220, 29044, 29515, 29634, 30690, 31587, 31682, 33869, 36105, 39832, 40084, 40571.

‡ 285-90, 1647-58, 4165, 4925-32, 4993-9, 5027-8, 10379, 12667, 16125, 17183, 17407, 19824, 22457, 24446-50, 26467, 26933, 31063, 32067, 35237, 38857, 39251, 40831, 41007, 42006, 42325.

§ 7622, 9972, 11882, 12111, 13540, 13591, 14709, 14844, 17696, 18800, 19243, 19642, 20417, 21474, 26778, 27189, 30975, 31287, 33181, 33315, 38138, 39577.

Arguments
against
limitation.

681. The arguments adduced in opposition to the further limitation of appeals rest upon the undesirability of running counter to the Oriental sentiment in favour of access to the highest authority for redress of grievances, coupled with the wish that full opportunity should be afforded for the revision of orders which may have been passed by officers who are either lacking in experience or who have not regarded matters from an entirely impartial standpoint. It is urged, again, that as decentralization will increase the original powers of subordinate authorities, it will add to the risk of miscarriage of justice. Finally, that the sense of security attaching to Government service is a powerful factor in attracting capable candidates for State employ, which it is not expedient to impair.

Arguments in
favour of it.

682. On the other hand it is contended that the right of Government servants to carry their grievances to the highest possible tribunal has already been curtailed in practice, and that the time has now come for extending such restrictions, which may properly form part of the ordinary conditions of State service. That it is detrimental to the efficiency of the public service that highly paid officers should be required to spend their time in re-examining the decisions of their subordinates, and prejudicial to the influence and authority of the latter that their orders should lack finality. Finally, that the discipline and efficiency of the public service is impaired by the large right of appeal now allowed, since it takes so much time and trouble to deal adequately with a corrupt or useless public officer that punitive action is not taken against many men who deserve it.

Circumstances
which justify
limitation.

683. In judicial procedure it has been recognized that *interest reipublicae ut sit finis litium*, and the Civil and Criminal Procedure Codes provide only one appeal upon questions of fact.* Moreover, the existence of departmental rules which require charges against Government servants to be made in writing, and give them full opportunity for the submission of their defence on each charge, minimizes the danger of failure of justice through the restriction of appeals. Limitation of appeal rights is, of course, contingent on the assumption that such procedure has been observed, and its neglect would, in any case, furnish proper ground for special revision of the case by a higher authority.

Act V. of
1908,
secs. 96,
100-1.

G. of I. Res.
Nos. 37-
1389-1404,
H.D.
of 29th
July, 1907,

Subject to certain exceptions, every officer of Government should be allowed at least one appeal against orders affecting his prospects materially. Otherwise the appeal rights of Government servants must be left for Local Governments to determine.

684. The extent to which limitation of appeal rights within a Province can be carried out must, we think, be left to the various Local Governments to determine, the more so that the majority of these have not expressed serious dissatisfaction with the existing position.

We consider that every officer of Government should be allowed at least one appeal against any order which affects his prospects materially, e.g., in the case of dismissal, suspension, reduction, or refusal of promotion which depends mainly on considerations of seniority. Subject to the observance of this principle, each Local Government should, as in the past, lay down its own rules, which may vary the rights of appeal according to the status of the public servant dealt with and the character of the punishment. No appeal should, however, be allowed when action desired by the appellant

* In some cases the Criminal Procedure Code debars even such appeals, vide Act V. of 1898, secs. 413-4.

is in the nature of a favour and not of a right, or when an officer fails to obtain an appointment to which considerations of seniority are not usually held to apply.

Para. 565.

685. We have already proposed that appeals from village officers should not go beyond the Collector; and we shall deal in Part III. with the appeal facilities to be allowed to servants of rural boards and municipalities. We may, however, state here that we do not propose to allow such persons the right of appeal to outside authority.

Appeals from village officers and local board servants.

Appeals by members of the public against administrative actions.

686. The regulation of appeals of this description, resting, as they do, upon a mass of laws, rules and executive instructions which vary in different Provinces, is even less susceptible of uniform treatment than the case of appeals by Government servants.

Appeals from members of the public.

Vol. VIII.,
App. II.,
p. 236.

Vol. II.,
App.
p. 238.
Vol. VII.,
App. III.
p. 169.

Vol. IX.,
App. II.,
p. 218.

Vol. VII.,
App. I.,
pp. 158 &
159.

687. The Government of Bombay holds that the present system is liable to no little abuse, and that when a matter has been disposed of upon second appeal, no further appeal should lie except by permission of the appellate authority, and on its certificate that a reasonable ground of appeal exists. On the other hand, the Governments of Madras and the United Provinces, and the chief Commissioner of Baluchistan, are not in favour of material curtailment of existing rights. Attention is, however, drawn, in the United Provinces, to the enormous number of appeals preferred before Commissioners and the Board of Revenue under various Revenue enactments.

Evidence for and against curtailment of such appeals.

The witnesses who dealt with this point generally divide upon lines similar to those taken in the case of appeals by Government officers, although, owing perhaps to the impossibility of adopting any general principle suitable to very various conditions, less desire was expressed for change in the present system.

688. As in the case of appeals from Government officers, we would leave it to each Local Government to determine whether the appeal facilities now allowed in each Province stand in need of amendment. It is desirable to strengthen the hands of Government officers, and to economize the time of their superiors, by giving greater finality to their decisions; while the fact that members of the public have greater freedom than officials in the matter of suing the Government in the courts, renders it less necessary to provide a series of administrative appeals for their protection.

This matter must be left for the Local Governments to determine; but usually it would suffice to allow a single appeal on questions of fact.

On the other hand it is better that executive officers should be able to correct the errors of their subordinates through such appeals than that verdicts should be given against Government in the courts, and appeals of this character afford a superior authority valuable opportunities of gauging the work of subordinates.

It will be for the Local Governments to appraise the relative value of these considerations, but we think that it would usually suffice to allow a single appeal on questions of fact.

Paras. 566
and 588.

689. As we have observed in previous chapters, where an administrative appeal lies, it should be to the authority next above the officer who has passed the original order. We do not agree with the suggestion made to us by a

Appeals from an officer's decision should be to the next highest authority.

non-official witness in Madras that it is desirable to omit a step in the official hierarchy in the course of appeal, in order to obtain a more impartial atmosphere. 9884, 9914-22.

Cases in which appeals should not be allowed.

690. As in the case of Government officers, administrative appeals should not be allowed where the appellant cannot allege that he has been treated unjustly, or has sustained any actual loss, but merely claims some pecuniary or other concession as a matter of grace.

General.

Necessity for strict limitation of revisionary procedure.

691. We desire to draw attention to the danger of allowing special revisionary procedure to be so frequently applied as practically to constitute a fresh appeal which the law, rules, or executive instructions governing the case did not contemplate. We found that this state of things prevails to a considerable extent in some Provinces. While no Local Government, or high officer of such Government, can divest themselves of special revisionary powers in respect of actions of a subordinate authority, the exercise of such powers should be restricted to cases where it is necessary to remedy some flagrant irregularity.*

13115-7,
14055-8,
37406-12,
Vol. VIII.,
App. II.,
p. 236.
40917.

A suggestion in regard to the disposal of appeals.

692. We have had evidence as to the way in which the consideration of appeals becomes an undue burden on the officers who pass the original orders, through their having to submit elaborate reports dealing with the appellant's allegations at each stage of the appeal proceedings. When an appeal is considered, it should be dealt with, as far as possible, on the original record, and a special report should be called for only in exceptional circumstances.

17057-60,
17352.

Undesirable to limit appeals by requiring a certificate from the officer whose order is challenged.

693. A number of witnesses were asked whether appeals could be expediently reduced by requiring, as a condition of their entertainment, a certificate from the officer whose decision is appealed against (or, alternatively, from the first appellate authority) that there was a principle involved of sufficient importance to constitute a reasonable ground of appeal. Most witnesses, however, were opposed to such a method, and we are not in favour of it.†

* Sir F. Lely would allow of revision where, on the face of the proceedings, some material injustice appears to have been done, taking into account in this connexion the character of the order or sentence passed as well as its regularity.

Mr. Dutt urges that as the right of appeal is greatly valued in India, its limitation as suggested above, would create great dissatisfaction among officers unless the powers of revision are extended to cases where material injustice appears to have been done.

† 5703, 5759-63, 18019, 18800, 21743, 34390, 36105, 37222, 3

4844, 15100, 15788, 17407, 17696, 5860, 26123, 27852, 29634, 30556, 61, 39832, 40084, 42006.

PART III.

CHAPTER XVIII.

VILLAGE ORGANIZATION.

694. Throughout the greater part of India the village constitutes the primary territorial unit of Government organization, and from the villages are built up the larger administrative entities—tahsils, sub-divisions, and districts.

The typical Indian village.

Imperial Gazetteer, Vol. IV., p. 279.

"The typical Indian village has its central residential site, with an open space for a pond and a cattle stand. Stretching around this nucleus lie the village lands, consisting of a cultivated area and (very often) grounds for grazing and wood-cutting. . . . The inhabitants of such a village pass their life in the midst of these simple surroundings, welded together in a little community with its own organization and government, which differ in character in the various types of villages, its body of detailed customary rules, and its little staff of functionaries, artisans, and traders. It should be noted, however, that in certain portions of India, e.g., in the greater part of Assam, in Eastern Bengal, and on the west coast of the Madras Presidency, the village as here described does not exist, the people living in small collections of houses or in separate homesteads."

695. The villages above described fall under two main classes, viz. :—

Ibid. pp. 279-80.

"(1) The 'severalty' or *raiya* village, which is the prevalent form outside Northern India. Here the revenue is assessed on individual cultivators. There is no joint responsibility among the villagers, though some of the non-cultivated lands may be set apart for a common purpose such as grazing, and waste land may be brought under the plough only with the permission of the revenue authorities, and on payment of assessment. The village government vests in a hereditary headman, known by an old vernacular name, such as *patel* or *reddi*, who is responsible for law and order, and for the collection of the Government revenue. He represents the primitive headship of the tribe or clan by which the village was originally settled.

Raiyatwari and 'landlord' villages.

"(2) The joint or landlord village, the type prevalent in the United Provinces, the Punjab and the Frontier Province. Here the revenue was formerly assessed on the village as a whole, its incidence being distributed by the body of superior proprietors, and a certain amount of collective responsibility still as a rule remains. The village site is owned by the proprietary body, who allow residences to the tenantry, artisans, traders and others. The waste land is allotted to the village and, if wanted for cultivation, is partitioned among the shareholders. The village government was originally by the *panchayat** or group of heads of superior families. In later times one or more headmen have been added to the organization to represent the village in its dealings with the local authorities; but the artificial character of this appointment, as

* *Panchayat* comes from *panch*, 'five,' but the body so called is not limited to this number. Many castes in towns and villages have also their own *panchayats*, which deal with business, social, and religious matters common to the caste.

compared with that which obtains in a *raiya* village, is evidenced by the title of its holder, which is generally *lambardar*, a vernacular derivative from the English word 'number.' It is this type of village to which the well-known description in Sir H. Maine's *Village Communities* is alone applicable, and here the co-proprietors are in general a local oligarchy with the bulk of the village population as tenants or labourers under them."

Disappearance of the old village autonomy.

696. The Indian villages formerly possessed a large degree of local autonomy, since the native dynasties and their local representatives did not, as a rule, concern themselves with the individual cultivators, but regarded the village as a whole, or some large landholder, as responsible for the payment of the Government revenues, and the maintenance of local order. This autonomy has now disappeared owing to the establishment of local civil and criminal courts, the present revenue and police organization, the increase of communications, the growth of individualism, and the operation of the individual *raiya* system which is extending even in the north of India. Nevertheless, the village remains the first unit of administration; the principal village functionaries—the headman, the accountant, and the village watchman—are largely utilized and paid by Government, and there is still a certain amount of common village feeling and interests.*

Imperial Gazetteer, Vol. IV., pp. 384-85. 9592, 12945, 18838-42, 21743, 25642, 25651, 28231, 28364, 33315, 42325, 45413. cf. Para. 234. (footnote).

Present village organization in the Provinces.

697. In Madras, where village officers are usually hereditary, the village headman, besides being responsible for the collection of the revenue and for the maintenance of order, has also petty civil and criminal powers.

In Bombay proper there is a single headman (or *patel*) in the smaller villages, exercising revenue and police functions. In the larger villages there are separate revenue and police *patels*. Police *patels* have petty criminal powers, and petty civil jurisdiction is exercised by village *munsifs* appointed under the Deccan Agriculturists Relief Act. The village officers are generally hereditary in the Deccan districts. In Sind such village organization as exists is feudal or tribal rather than communal.

33315, 35531, 33044-8, 35707, 37222.

In Bengal and Eastern Bengal there are, as a rule, no recognized headmen of individual villages for Government purposes. In Assam there are assemblies of village householders styled *mels*, who elect their headmen subject to the approval of the Deputy Commissioner or Sub-divisional officer. These headmen are recognized by Government, report vital statistics, and are supposed to assist the police, but do not collect land revenue. The *mels* deal privately with cases brought before them for arbitration.

14238, 19642, 19809, 22981-6, 23153-5.

In the United Provinces there are no definite village headmen, and the *lambardars* there are merely representatives of a number of co-sharers in matters affecting the Government land revenue, while the position in this respect is much the same in the Punjab. Village *munsifs*, dealing with petty civil suits have, however, been appointed, of late years, in the United Provinces.

29247-8, 39747-8, 41256, 28366.

In Burma village headmen are elected by the village, subject to the approval of the Deputy Commissioner, and the posts generally continue in the same families. The headman, who is also the village accountant, collects the

* 7668-70, 13604-6, 16163-4, 22981-6, 26900, 33533.

10172, revenue, and has power to deal with petty civil and criminal cases. There are village "elders" who take an informal part in the village administration, but are not recognized by law. They assist the headman, however, in distributing the incidence of the *thathameda*, a rough household tax, in Upper Burma. The Burma law imposes a certain amount of collective responsibility upon the villagers in cases of crime.

12070-3. In the Central Provinces proper, the village headmen (*mukaddams*) are merely selected representatives of the landholders. Berar possesses the Deccan system of hereditary *patels*, but these have no criminal powers.

26406-7, 26900. In Baluchistan and the North-West Frontier Province the organization is tribal rather than by villages, and the connexion of the people with the work of Government is mainly through the *jirgas* described in Chapter XII.

Para. 535.

698. Certain artificial organizations have also been formed by Government in large villages or groups of villages, for specific purposes, *viz.* :—

(i.) In Madras, Local Fund unions have been constituted for the purpose of dealing with village roads, sanitation and lighting; and they are empowered to levy a small house-tax. Their affairs are administered by nominated committees, styled *panchayats*, with a nominated chairman, and the headman of each village included in the union is *ex officio* a member of the *panchayat*. There are nearly 400 of these unions in the Province, the proportion varying in different districts. They do not represent a complete network of petty rural boards, but merely include specially large or important village centres. There are a few unions of a somewhat similar character in the two Bengals.

(ii.) In the United Provinces, Bombay and the Central Provinces, special funds are raised, or allotted, for works of sanitary improvement and minor local purposes, in important villages. The administration of these, and the assessment of a local rate, is carried out with the assistance of local committees, which are usually nominated, but include an elective element in the Central Provinces.

(iii.) In the two Bengals villages have been formed into groups for the purpose of the *chaukidari* or village police. A local tax is levied for the support of this force, and the taxation is in the hands of small *panchayats* appointed by the District Magistrate. The present tendency is to give these bodies some power in connexion with the control of the village police, and to utilize them more fully in other directions.

981-90, 30955-63, 583-91, 31063, 924, Vol. VII., App. II., p. 167. 3845-53, 33315, 4709, 35531, 5630, 37222, 4943-5, 38198, 6778, 40084, 6898-9, 40212-5, 8331, 41007, 8364-73, Vol. IX., App. II., p. 219. 10725, 10764-6, 10805-6, 10875-8, 3627-34, 19834, 19887, 25694, 2622, 30010, 30055-6, 33508-19, 33533-5, 38300, 40216, 40320-6, 54-6, 12967, 17838, 18697-708, 19143, 21948; Vol. V., App. II., pp. 205-6; IL, pp. 136-8; 23515, 29593-7, 3001, 33015-26, 33043-55, 33489, 5; Vol. VIII., App. II., p. 237; 5.

Artificial organizations.

Local Fund unions.

Sanitary Committees.

Chaukidar unions.

Desirability of constituting village panchayats for the administration of local village affairs.

are largely connected by ties of blood and caste, and have many interests in common; and the measure of corporate life still existing in the Indian villages, which is shown occasionally by voluntary self-taxation for special purposes, warrant action of this description.*

We do not think it possible, even if it were expedient, to restore the ancient village system, under which the community was responsible for each of its members, and in turn claimed the right to regulate his actions; but we hold that it is most desirable, alike in the interests of decentralization and in order to associate the people with the local tasks of the administration, that an attempt should be made to constitute and develop village *panchayats* for the administration of local village affairs.

We are of opinion also that the foundation of any stable edifice which shall associate the people with the administration must be the village, as being an area of much greater antiquity than administrative creations such as tahsils, and one in which the people are known to one another, and have interests which converge on definite and well-recognized objects like water supply and drainage. It is probable, indeed, that the scant success of the efforts hitherto made to introduce a system of rural self-government is largely due to the fact that we have not built up from the bottom.

Difficulties.

700. There are, it is true, many witnesses,† both official and non-official, and especially in Northern India and Sind, who doubt whether the people are sufficiently advanced in education and independence for any measure of village autonomy, and who hold‡ that religious and caste disputes, and the factions so common in village life, will prevent the development of a healthy public spirit. Some anticipate oppression of the lower castes or classes by the higher; and others point out that, in large estates, the influence of the landlord may prevent free action by his village tenantry. Even those witnesses§ who are not impressed by such fears urge the necessity of a gradual and cautious advance, of judicious and sympathetic guidance, and of outside control, extending even to the supersession of *panchayats* which may have abused their powers.

701. The fact is that the character of villages varies materially, not merely in the different Provinces, but in different areas within the same Province, and even within individual districts and tahsils. They are in different stages of adequate organization for common action, and even where the material for such organization exists, public spirit may be poisoned by caste and faction disputes.

While therefore, we desire the development of a *panchayat* system, and consider that the objections urged thereto are far from insurmountable, we recognize that

* In the Punjab, for example, villagers in many cases levy local *octrois*, or fees on market transactions (*malba*) on their own account, and spend the proceeds thus obtained for certain common purposes.

† 27852, 28041-5, 29193, 29231, 30061, 31587, 36528, 36548, 36566-8, 36639, 36764, 37997, 39819-23, 40354, 40403-5, 40831, 40927-34.

‡ 16330, 18697-700, 22548, 22652, 28056, 29193, 33181, 36192, 36225-6, 38508-9, 38542-4, 38857.

§ 8595, 15816, 16063, 17107, 19046, 19134, 20964, 21005-12, 21129-30, 22548, 22650-3, 27620, 27730, 29128-30, 29143-9, 29926, 29943-4, 33993-4004, 35948-50, 40501, 40505-8, 40547-64, 45413, 45459, 45551-7, 45702-4.

5570, 29286-91, 9497, 31484, 16885, 33926-9, 18314-5, 34073, 23238, 34082-94, 23366-7, 34112-4, 23460, 34132-7, 25642, 34142-4, 25675-81, 34161-4, 25685-93, 34180-224, 26341-4, 40494-500, 29262,

3498-507, 7896-9, 15634, 16347, 19981-9, 23378, 24945, 30958.

such a system can only be gradually and tentatively applied, and that it is impossible to suggest any uniform and definite method of procedure. We think that a commencement should be made by giving certain limited powers to *panchayats* in those villages in which circumstances are most favourable by reason of homogeneity, natural intelligence, and freedom from internal feuds. These powers might be increased gradually as results warrant, and with success here, it will become easier to apply the system in other villages.

Such a policy, which must be the work of many years, will require great care and discretion, much patience, and judicious discrimination between the circumstances of different villages; and there is a considerable consensus of opinion that this new departure should be made under the special guidance of sympathetic officers.

702. We do not, however, agree with the suggestion that the organization of village *panchayats* should be entrusted to the Registrars of Co-operative Credit Societies in the various Provinces, for we deem it essential that the movement should be completely under the eye and hand of the district authorities. Supervision of affairs in the villages is, and should remain, one of the main functions of tahsildars and Sub-divisional officers; but we recognize that, at the outset, it may be desirable to allow a special Assistant to the Collector to organize and develop *panchayats* throughout a district.

703. Some witnesses consider that several villages should be grouped under a single *panchayat*, in order to afford a wider field of selection for these local councils, and to minimize obstacles to their effective working which might accrue from local factions or disputes within a village. While recognizing the necessity for latitude to meet special local circumstances, we are not in favour of the general adoption of such a course. It would bring into existence a fresh set of artificial organisms, whereas we consider it essential to utilize the local feelings and interests of the individual villages. The village should, therefore, be the ordinary unit of administration, but grouping might be allowed in special cases, as where villages are small and close together, or where it is absolutely necessary to neutralize village factions.

704. The village council or *panchayat* should be a small body. The precise number must depend upon local circumstances, but five would, we think, be a good average. Where there is a recognized village headman who is personally competent, he should, we think, be *ex officio* chairman of the *panchayat*, as being *ex hypothesi* the most influential person in the village.†

705. We are not in favour of the appointment of the members of the *panchayat* by outside nomination as proposed by some witnesses. This would defeat the object we have in view, of enlisting the interest of the

† Sir F. Lely and Mr. Meyer think, further, that while the hereditary system in respect to village officers is valuable, the Sub-divisional officer should have power to select the best qualified man from a family which has hereditary claims, and to keep him in office so long as he is of good behaviour. The system of primogeniture as applied in Madras, and the Bombay method of distributing village posts among members of hereditary families, allowing each member only a term of office of some five years, obviously militate against the universal efficiency of the village officers.

Panchayats should be under the district authorities.

The ordinary unit of panchayat administration should be the individual village.

Size of panchayats. Village headman to be chairman.

The appointment of other members (and of the chairman where there is no recognized headman) should be made by informal election within the villages.

villagers as a whole, while it would encourage interference by subordinate officers of Government, upon whose recommendations most of the nominations would have to be made. We agree, therefore, with those who desire that there should be a system of election, but we do not contemplate any method which would introduce into the villages the unfamiliar machinery of lists of qualified voters and ballot boxes. What we have in view is a system of informal selection by the villagers, at a meeting called for the purpose by the tahsildar, the Sub-divisional officer, or the special officer for *panchayats* where one exists. At this meeting the raiyats would be asked to indicate the persons whom they considered best fitted to sit on the village council. In most cases a satisfactory selection would soon be made, but in the event of the meeting showing the existence of acute faction or caste feelings, it would be necessary—if a *panchayat* was to be constituted in these circumstances—for the presiding officer to see that it contained representatives of different interests.

Where there is no recognized village headman, the chairman of the *panchayat* should be selected in a similar manner.

Term of office.

706. The precise period for which a member of a *panchayat* should continue to hold office must be determined by the Local Governments with reference to varying local conditions. While, however, we consider that the villagers should have opportunities of reconsidering the choice they had originally made, it would be undesirable to make elections at all frequent, and a man once appointed should, so long as he remains of good behaviour, hold office for a substantial term of years and be eligible for re-election. The Sub-divisional officer should have the power of removing any member of a *panchayat* whom he considers to have shown himself grossly unfit for his post.

Vacancies in the *panchayats* should be filled up, as convenient, in the same way as the original appointments.

Functions of panchayats to be gradually and cautiously bestowed.

707. Many duties and powers have been suggested* for these *panchayats*, but even those witnesses whose proposals take the widest range would confer them only by degrees and as justified by experiment. We too consider that functions must be gradually and cautiously assigned, and that they must vary with the circumstances of the locality and with the manner in which the *panchayat* discharges the duties first placed upon it. We make, however, the following general suggestions.

A panchayat should have civil and criminal jurisdiction in petty cases.

708. A *panchayat* should have civil and criminal jurisdiction in petty cases arising within the village.

We were told in the Punjab that the Native States of Patiala and Faridkot had recently instituted *zail*† or village *panchayats* for the disposal of petty civil and criminal cases, and that the results so far had been good.

Some witnesses hold that the exercise of such powers might lead to injustice, through faction, corruption, or undue personal influence; and the opinion has also been expressed that as popular sentiment has become accustomed to regular courts, it would not now tolerate a more summary and informal procedure.‡ On the other

* 3940-1, 5102, 5118-21, 15263, 16885, 19300-8, 20312, 22548, 25642, 25979, 26013-5, 26041-4, 29852, 30010, 32966, 32974-33001, 33015-26, 33043-5, 33489, 33508-19, 33533-53, 33562-7, 33718-25, 33832, 40612, 40648-52, 40673-5, 40676, 40789-97.

† A *zail* is a group of some 15 villages.

‡ 14827-30, 27730, 39832.

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9817,
14490,
18357,
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20331-2,
25979,
33564-6,
45813-5.

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5490-2,
9777,
9868-70,
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15299-301,
15562-7,
29714,
30056-8.

33718-20.

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9868,
29262,
29286-91,
32615.

32780-6,
40571,
40609,
40612.

Madras
Bd's S.O.
No. 148.
32945-50,
33312-4.

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19642,
20118,
20135-8,
20186-8,
25642,
25675-81,
25685-93,
26071-8,
29852,
29896-9,
32987,
33489,
33535-8,
34132,
40326,
45413.

34310-4

40501.
40505-20,
40546-51,
40676,
40789-94.

16307,
17874,
19642,
22954,
27620,
32961-5,
33181,
35284-6,
36192,
36220-1,
39860-1.

hand, such jurisdiction is already exercised by individual headmen or munsifs in several Provinces, and it seems to us that it would be still better discharged by a small collective *panchayat*. It is also most desirable to relieve the regular courts, to prevent the people from having to undertake long journeys for the settlement of paltry disputes, and to check the habit of undue litigation which is so prevalent in some parts of India. Village benches may no doubt occasionally make mistakes, but neither are the stipendiary courts infallible; and false evidence, and the power of the purse, have less chance of prevailing in a tribunal which is directly under the influence of local public opinion and which can readily ascertain the real facts.*

11397-9,
12071-9,
13316-7,
13328-31,
13506-7,
13571-3,
13583-90,
13689,
13845-53.

709. In Burma, where the headmen already exercise powers of this description individually, the weight of the evidence was against associating the village elders with him; but it seems to us that the elders are a valuable element in village administration, and that if their existence and responsibilities are not specifically recognized, they may tend to die out. Such want of specific recognition apparently led, in the past, to a substantial diminution in the powers of village headmen in Lower Burma.†

Desirability of associating the village elders in case jurisdiction in Burma.

3756,
7060,
9906-7,
17067-70,
18069-70,
24330-2,
26015,
33489,
33508-12,
34090-3.

710. The procedure in *panchayat* courts should be under very simple rules, and we agree with those witnesses who hold that the parties should appear in person and not through lawyers, and that appeals should not be allowed, though the regular courts might be given special revisional jurisdiction in cases where there appears to have been some grave miscarriage of justice. To do more than this, and to allow the decisions of the *panchayats* to be governed by the technicalities of ordinary legal procedure, with full facilities for appeal, would, we think, be fatal to the success of the system we propose. What we desire is a village court of equity, and not a necessarily bad imitation of the regular law courts.

The procedure in *panchayat* courts.

3865-7,
4296,
16840,
18705-8,
29898,
34209,
40347-53.

711. The next sphere we would suggest is a delegation to *panchayats* of expenditure for the construction and repair of local minor works such as wells and drinking water tanks, the cleansing of the village, and the upkeep of village roads, and of buildings such as rest houses for travellers.

A *panchayat* might be entrusted with village sanitation, and with expenditure on certain minor works.

It is generally admitted by persons conversant with Indian conditions that the attempt to force rural sanitation from above has failed, and we think it desirable to encourage *panchayats* to keep their villages clean in their own way. A fair chance should also be given to them to show that they can do justice to other communal work, of the character above described.

25789-96.

12511,
20955-9.

2401-6.

712. Another function which may be given to *panchayats* likely to take an intelligent interest in education, is the construction and maintenance of village school houses according to the ordinary standards of the country. This system appears to have been already adopted, in part, in Burma and Assam, and we should like to see it tried elsewhere, in preference to recourse, as lately in Madras, to the more expensive agency of the Public Works Department.

And with the construction and maintenance of school houses, and some local control in respect to school management.

* See also the supplementary memorandum by the Chairman, p. 238.

† 11915-8, 11963-70, 12945, 13604-6.

We would also allow the *panchayats* some local control over the village school in such matters as hours of attendance, holidays, prizes and (subject to general rules) the exemption of poor children from school fees. In some provinces—Bombay for instance—there appears to be even now a village school committee which occasionally visits the school and makes suggestions, and if the *panchayat* were constituted the school committee, and given some definite powers, it would obviously take more interest in these matters.

But certain matters must be left to the sub-district boards.

The appointment of the schoolmaster, the educational curriculum, and the inspection of the school, must, however, be left to the sub-district boards of which we treat in the next chapter, for the teaching staff could not be safely made dependent on the favour of a few influential villagers.* In villages in which caste feelings are acute, special outside provision may also have to be made for the education of low-caste children.

Desirability of developing primary education by grants in aid to indigenous institutions.

713. In short, though the *panchayats* cannot have the full control of the village rate-aided schools, they should be encouraged by the bestowal of positive powers to take as much interest in them as possible. We regard it, further, as very important that the development of primary education should be preferably by grants in aid to indigenous institutions, where such can be utilized, including the monastic schools in Burma, and the *mullah* and *Koran* schools in Sind, the Frontier Province and Baluchistan. Agencies of this sort will be more utilized if the *panchayats* are given some voice in local education.

Selected *panchayats* might be given the management of small fuel and fodder reserves.

714. We would also commit to selected *panchayats* the management of small fuel and fodder reserves in conformity with a few simple and essential rules.† This would be in accordance with the policy suggested by the Government of India in 1894 in a Resolution to which we have referred in Chapter vi. The fact that some previous experiments in this direction are said to have been turned by influential villagers to their own gain, and to have eventually failed, suggests, however, that a new trial should be confined, in the first instance, to specially selected places.

Remarks on other functions suggested for *panchayats*.

715. Other suggestions made are to the effect that *panchayats* should have the control of village pounds and markets; and that they should be entrusted with the distribution of lump remissions of revenue or loans to agriculturists, with the distribution of irrigation water, with the location of the sites of liquor shops, and with the local administration of famine relief or of measures to combat epidemic disease.

We think that the management of the village cattle pound, and of a market which is of purely local importance, might be safely handed over to these bodies. As regards matters appertaining to revenue, agricultural loans, or the distribution of irrigation water, while we do not say that these should always remain outside the scope of the *panchayats'* duties, we think that the village councils will, at the outset, be fully employed in the discharge of the functions we have already suggested for them. A

* Sir F. Lely and Sir S. Edgerley would leave to the Education Department any functions which the *panchayat* cannot discharge. They see a positive disadvantage in putting a second local authority in a position of control over the *panchayat* as regards the village school.

† 2828, 9967-8, 24127-33, 32530, 32592-4, 33513-7.

panchayat which is working efficiently would, however, form an obvious and useful auxiliary in regard to measures against famine or epidemics.

716. In matters entrusted to them the *panchayats* should be judged by general results, and an occasional failure must be expected and should not be dealt with harshly. If, however, a *panchayat* shows that it is definitely unfit for the exercise of particular powers, these must obviously be withdrawn, and the proper person to do this should be the Sub-divisional officer, or the special officer for *panchayats* where one exists.

5776-8. 717. Where legislation is required to admit of the grant of powers to *panchayats* as suggested above, it should be of a very general character, containing wide rule-making powers, so as to enable local authorities to provide for different circumstances and gradual progress.

718. We consider it essential to the popularity and efficiency of the *panchayat* system that it should not be associated with any new form of local taxation, for the evidence shows that the imposition of taxation of this character has made such bodies as the existing unions and sanitary committees unpopular. Still less should such bodies receive power to raise loans, as was suggested by Sir H. Risley.

719. A *panchayat's* revenue should be derived from the following sources :—

(i.) The assignment to it of a portion of the land cess levied for local board purposes in the village. We have had evidence that many villages do not now receive any material advantage in return for the share of this cess which they now pay.

(ii.) Special grants, for particular objects of local improvement, to be made by sub-district boards or Collectors.

(iii.) The receipts from village cattle pounds or markets which may be entrusted to its management.

(iv.) Small fees on civil suits filed before it.

In dealing with the funds entrusted to them, *panchayats* should be subject to very simple rules and not to rigid audit.

The amounts placed at the disposal of a *panchayat* need not be fully expended within each financial year; balances could accumulate to the credit of a village fund until such time as they can be utilized to real purpose.

720. Finally, it is most desirable that the work of *panchayats* should be free from interference by the lower Government subordinates. Men of this class have their own reasons for opposing any real local control.

721. With the *panchayat* system thus developed, we do not consider it necessary to retain the artificial local agencies we have already referred to, such as village unions, sanitary committees, and the *chaukidari* unions in Bengal for purposes outside those connected with police. Where villages now under this sort of administration are not of a sufficiently urban character to justify their being placed under town *panchayats* of the kind we refer to in Chapter XX, they might be merged in the ordinary village *panchayat* system.

722. It has been suggested by some witnesses that village *panchayats* should be placed under district or sub-district boards. We are not in favour of such a plan. The powers and responsibilities which we suggest for these boards in the following chapter will give them full employment, and they cannot be competent to deal with

Panchayats should be judged by general results.

Legislation in connexion with panchayats.

The panchayat system should not involve fresh local taxation.

Sources from which a panchayat's revenue should be derived.

Non-interference by lower Government subordinates.

Present village unions, etc., unnecessary.

Panchayats should not be placed under district or sub-district boards.

large numbers of village *panchayats* in different stages of development, or to determine how far the powers of such bodies can be increased. The supervision of *panchayat* affairs must rest with the local officers of Government, and it will be for them to afford the requisite guidance, and to determine when new *panchayats* may be brought into existence, and in what measure the powers of existing *panchayats* should be increased, or, if necessary, diminished or taken away. The sub-district boards may, as we have suggested, give grants to *panchayats* for objects of local utility, and can, of course, cease to give these if they consider that previous grants have not been well applied. They will also come into contact with the *panchayats* in the matter of the management of village schools, but their control should stop there.

723. We have had evidence, in some Provinces, as to the present under-payment of village officers, and their resort to corrupt practices, and we think that this matter ought to receive the serious attention of the Indian Governments.

724. As stated in a previous chapter, all matters relating to the appointment and removal of village officers should be dealt with by the Sub-divisional officer, and there should be no appeal from his orders beyond the Collector.

725. The Punjab, and apparently the Frontier Province also, has a system of *zails*, or groups of villages, at the head of which is a *zaildar*, who supervises the village *lambardars* and receives remuneration from Government. In some districts these *zaildars* tend to become hereditary, and we have had evidence that they are a useful element in connecting the administration with the people.

CHAPTER XIX.

RURAL BOARDS.

726. The establishment of boards for dealing with local affairs in rural areas is a relatively recent development of British rule in India. When the Crown took over the government of the country in 1858 such boards did not exist, though some semi-voluntary funds for local improvements had been raised in Madras and Bombay, while in Bengal and the United Provinces consultative committees assisted the district officers in the management of funds devoted to local schools, roads, and dispensaries.

The system of raising cesses on land for purposes of this description was introduced by legislation in Madras and Bombay between the years 1865 and 1869.

727. "The year 1871 saw a wide development of legislation for local [administrative] purposes, partly due to growing needs, and partly the result of the financial decentralization scheme of Lord Mayo's Government. In that year Acts were passed for Madras, Bengal, the present United Provinces of Agra and Oudh, and the Punjab, while Bombay remained satisfied with the existing law. The new Madras Act divided the country into local fund circles, and constituted, for their administration, consultative boards nominated by the Government and under the presidency of the Collector. The Bengal Road Cess Act of 1871 provided for the levy of a rate on real property for the improvement of communications, and established local

Evidence that in some Provinces village officers are underpaid, and corrupt.

Appointment and removal of village officers should be by Sub-divisional officers.

The Punjab zail system.

Commencement of local taxation and local committees in rural areas.

Constitution of rural boards or committees in 1871.

9707-10, 38594,
29184-6, 39845,
33312-4, 40406-12,
34025-7, 40424-8,
36443-7, 42374-5.

39662-5,
40341-4.

Imperial
Gazetteer,
Vol. IV.,
pp. 298-9.

Ibid.

4801-12, 32978,
7588-90, 33019-20,
11277-8, 33024-5,
23564, 34144,
30010, 39877.

45413,
45557.
8478, 34142-3,
33489,

32979,
33063.

33489.

33489.

33489.

22954,
26038-9,
26123,
26596,
34073,
34181-2.

bodies who might be either nominated or elected by the ratepayers. The new scheme of Provincial finance made it essential for the Governments of the United Provinces and the Punjab to supplement their resources by local taxation, and the Acts passed for these Provinces authorized the levy of a rate on land, and the constitution of local committees to administer the funds. In both cases the members of the committees were nominated."

Vide para. 57. Cir. letter of 10th Oct., 1881, No. 3515. 728. In connexion with the revision of the financial settlements with the Provinces then under consideration, the Government of Lord Ripon addressed the Local Governments in October, 1881, on the subject of the extension of local self-government in municipalities and rural areas. As regards rural boards, the policy then suggested was as follows :—

"His Excellency in Council is disposed, *primâ facie*, to consider the most desirable and effective policy to be that of concentrating all the local administrations, other than that embraced by municipalities, in the hands of one committee for each district, having ancillary subordinate sub-committees for each tahsil or sub-division (as the case may be). Of the former the Magistrate and Collector would be president, of the latter the assistant or deputy in charge of the sub-division would be chairman, and in each case the local body should comprise persons not in the service of Government, and elected or nominated, as may seem best, in a proportion not less than from one-half to two-thirds. In districts where more than one committee now exists for different objects, the possibility of their amalgamation should be considered ; where no such committees have yet been formed, their constitution is evidently desirable. . . . Special attention will be required in settling the relations between the various Local Governments and the officers of the general administration, and in providing for a certain measure of control and inspection on the part of the Government. It would be hopeless to expect any real development of self-government if local bodies were subject to check and interference in matters of detail ; and the respective powers of Government and of the various local bodies should be clearly and distinctly defined by statute, so that there may be as little risk of friction and misunderstanding as possible. Within the limits to be laid down in each case, however, the Governor-General in Council is anxious that the fullest possible liberty of action should be given to local bodies."

Res. of 18th May, 1882, No. 17/747-59. 729. On consideration of the replies of the Local Governments, the Government of India issued an important Resolution on the subject of local self-government, which, as regards rural boards, somewhat modified the policy proposed in October 1881. This Resolution, while laying down certain general principles as a basis for legislation, recognized that their application must vary very considerably in different parts of the country, and that large discretion must be left to the Local Governments on this point. The view of the Government of India, as there developed, was that district committees or boards had failed to secure the attendance of members possessing local knowledge of outlying parts of the district, with the result that undue attention was paid to the area adjoining the district headquarters, or that the business fell into the hands of the Collector. They therefore modified the previous suggestion to constitute one

Further development contemplated by the Government of Lord Ripon in 1881.

Final Resolution of that Government in May, 1882.

committee for each district, and expressed a desire that "the smallest administrative unit—the sub-division, the taluk or the tahsil—should ordinarily form the maximum area to be placed under a local board." It was suggested that in some Provinces these boards might perhaps remain independent, sending delegates to a district council for the settlement of matters of common interest, while in others a district board with controlling powers might be thought best. It was, however, laid down that "the cardinal principle, which is essential to the success of self-government in any shape is this, that the jurisdiction of the primary boards must be so limited in area as to ensure both local knowledge and local interest on the part of each of the members."

730. These boards were to have a large preponderance of non-official members, chosen where practicable, by some system of election ; but the widest discretion as to the form of election was left to Local Governments. Again, in modification of their previous views, the Government of India now desired that non-official persons should, when possible, act as presidents of local boards.

731. Outside control over the boards' proceedings was to be exercised :—

(i.) By requiring previous sanction to certain acts.

(ii.) By retaining the power of intervention in case of neglect or default, this power extending, in the last resort, to suspension of a delinquent board.

This Resolution resulted in fresh legislation for the principal Provinces between the years 1883 and 1885, and the organization then introduced is still, for the most part, in force.

Terminology.

732. Before discussing the existing position and the alterations which may be desirable therein, we would clear the way by defining the terminology we propose to use. At present the same term is differently applied in various Provinces ; thus in the two Bengals the term "local board" is used to denote sub-district boards only, while in Madras and Bombay it includes both district and sub-district boards. We think that the term "rural boards" should be used to cover both district and sub-district boards, while the term "local boards" should include municipalities also, as it does in Lord Ripon's Local Self-Government Resolution of the 18th May, 1882.

Character of rural boards at present existing.

733. The general position is now as follows. In Burma and Baluchistan there are as yet no rural boards.* Assam is the only Province where the scheme of independent boards for an area smaller than a district has been tried, and here there is no 'district council' to settle matters of common interest. In all other Provinces the system adopted was that of controlling district boards with subordinate sub-district boards. In Madras and Bengal the revenue sub-division was chosen as the jurisdictional unit for these boards†, while in other Provinces the unit was the taluka or tahsil.

In the United Provinces the sub-district or tahsil boards have recently been abolished as useless, and in the

* In Burma there are, however, district funds under the management of the Deputy Commissioner, from which expenditure is incurred on minor roads and some other local objects, and in Lower Burma the receipts of these funds are largely drawn from a cess on the land.

† Sub-divisional boards do not exist in a few of the smaller Bengal districts.

10090, Vol. IX., App. II., p. 219, 19453.

1073, 14901, 19453.

27980-1, 27986.

10091, 10125-6, 11414-8.

39380. Punjab the tahsil board has gradually disappeared, except in a few districts. Taluk or tahsil boards still exist in Bombay and the Central Provinces, and in those Provinces they are, in effect, the subordinate committees contemplated by the Government of India in October 1881. They have very limited powers and resources, getting as a rule, merely such monies as the district board allots to them. The sub-divisional boards of the two Bengals occupy much the same position, but those in Madras have a higher status.* They get half the land cess levied in their areas, as well as certain miscellaneous revenues; and they have original jurisdiction, under the general control, of the district boards in regard to the less important roads, primary education, medical work, and sanitation.

734. There are also a number of Local Fund village unions, working under sub-divisional boards, in Madras and in the two Bengals, but we have recommended in the preceding chapter that these bodies, and the sanitary committees which exist in some Provinces, should be replaced by village or town *panchayats*.

735. There is a considerable amount of evidence that the sub-district boards now existing in the two Bengals, Bombay, the Central Provinces, and the Punjab have not been efficient or successful bodies. It is stated that it is difficult to obtain good men as members, or to induce the boards to take an adequate interest in their work.

Some witnesses, therefore, would apparently regard the abolition of these bodies with equanimity, and would concentrate efforts for reform upon the district board, on the ground that there is not room for two sets of rural boards in one district. †Others, however, desired that the sub-district boards should have greater powers and larger resources; while a few went so far as to propose vesting all local rates and services discharged therefrom in the sub-district boards. Under this last scheme the district board would either be abolished, or practically transformed into an advisory council to the Collector.

736. We are strongly in favour of the principle enunciated by Lord Ripon's Government in 1882 that sub-district boards should form an essential part in the scheme of local self-government, that they should have adequate resources and a large measure of independence, and that their jurisdiction should be so limited in area as to ensure both local knowledge and interest on the part of the members, and be at the same time a unit well known to the people. We think that the admitted failure of sub-district boards, as a whole, has been largely due to the circumscription of their powers and resources. In Madras and Assam, where they have had a freer scope, they appear to have achieved some measure of success, and we consider that, as local self-government should commence in the villages with the establishment of village *panchayats*, so the next step should be the constitution of boards for areas of smaller size than a district. We desire, therefore, to see sub-district boards universally established, as the principal agencies of rural board administration.

* The Madras sub-district boards are styled "taluk boards"; but the appellation is misleading, as their jurisdictional area is not the taluk, but the district sub-division, which usually covers two or more taluks.

† 17838, 19181-3, 19826-32, 19969-70, 26425, 27244, 27249-50, 34167.

The sub-district board area should ordinarily be the taluk or tahsil.

General character of functions to be assigned to district boards.

The district board should have separate resources, and be able to supplement those of sub-district boards.

General character of system now proposed.

We think that the taluk or tahsil will ordinarily be the best jurisdictional unit for sub-district boards of this description, but we do not desire to press for change where sub-divisional boards have been working, or may be made to work, satisfactorily by enlisting public interest in their proceedings. It is not desirable that there should be both taluk and sub-divisional boards in the same district.

737. On the other hand we are not in agreement with those who would eliminate the district board as a direct instrument of local self-government. Political education must necessarily be a slow growth. Hitherto sub-district boards have, for the most part, enjoyed very small powers, and it would be undesirable to rush to the other extreme and give them full responsibility for local self-government in rural areas. Moreover, local political and business talent is largely concentrated at the headquarters of districts, and it would be unwise not to utilize this for the needs of the districts as a whole. In our opinion a district board can play a useful part in the exercise of functions which the smaller boards are not so well fitted to discharge, such as the upkeep and construction of the main roads of a district; and by recruiting for certain branches of work which the sub-district boards will control, but which are common in character to the whole district.

738. The district board should also be possessed of funds which will enable it to supplement the resources of the poorer sub-district boards. The circumstances of different tahsils within the same district often vary; one may be relatively well off, and another poor and sparsely populated, and at the same time in considerable need of works of local development. A system which gave the whole of the rates to sub-district boards would place these poorer areas at a serious disadvantage.

Again, as we shall point out later, it will be necessary for the resources of rural boards to be largely supplemented by Government grants, and in the matter of such grants it would be much more difficult for the Local Government to deal adequately with the large number of sub-district boards, which we desire to see established throughout the Provinces, than with entire districts.

739. As we propose that district and sub-district boards should have separate functions, it is desirable that these bodies should be possessed of resources, as far as possible, independent of one another. The arguments we have adduced against making the Government of India dependent for their revenues on contributions from the Local Governments apply also in the smaller sphere of district and sub-district boards.

740. We are, therefore, not in favour of one suggestion put forward in the Government of India Resolution of the 18th May, 1882, that district boards should be mere councils of delegates from the sub-district bodies for the discussion of matters of common interest, and we may note that this system has never yet been found practicable.

On the other hand, we do not propose a system under which the sub-district boards shall be mere local agencies for the board of the whole district. The plan we favour is a *via media*, under which the sub-district boards will have independent resources, separate spheres of duty, and large responsibilities within these; while the district board, besides undertaking some direct functions for which

it seems specially fitted, and to the exercise of which the people are well accustomed, will possess co-ordinating and financial powers in respect to the district as a whole. We should thus maintain the administrative unity of the district, while giving a large amount of autonomy to the boards of its constituent areas.*

741. We now proceed to discuss the functions, resources, internal constitution, &c. of rural boards, and the amount of outside control which should be exercised over their proceedings; and in so doing we shall indicate in greater detail the relative functions which we propose to assign to the district and the sub-district boards.

Functions.

742. The main normal functions of rural boards are at present the maintenance and improvement of roads and other communications, education—especially in its primary stages—the upkeep of medical institutions, vaccination, sanitation, veterinary work, the construction and maintenance of markets and rest houses, and the charge of pounds and ferries. They may also be called upon to devote their funds to famine relief, and to cope with plague and other special epidemics. Statistics show that in the year 1905-6, rural boards and municipalities were together responsible for 35 per cent. of the total expenditure incurred on roads and buildings in British India, for 43 per cent. of that appertaining to medical work and sanitation, and for 47 per cent. of that on education.

743. Some witnesses have suggested that rural boards might have control in respect to such matters as the disposal of civil and criminal work, the policing and lighting of villages, and the location of liquor shops. These, however, are matters which, in so far as they can be entrusted to local popular agency in rural tracts, should fall within the sphere of the village *panchayats*. They cannot be expediently handed over to boards representing relatively large areas.

744. It was also suggested in the Government of India's Resolution of 18th May, 1882, that local boards should be entrusted with the assessment and collection of the licence tax. This tax has, however, long been merged in an income tax of much more general application, the administration of which must, we consider, like that of other Imperial taxes, remain under Government management.

745. On the whole, the evidence was against the extension of the functions of rural boards, what was really needed being, it was held, that these bodies should have larger resources for the work already falling upon them, and

Main normal functions of rural boards.

Matters which it is undesirable to entrust to rural boards.

A local board should control a service for which it pays.

* Sir S. Edgerley considers that the system first mentioned in the Government of India Resolution of May, 1882, under which the smallest administrative unit is the local board, and the district board becomes a federal council of delegates for common objects financed by the sub-district boards, is well worthy of serious consideration. The policy of giving the district boards a position of financial, as well as administrative, control over the sub-district boards has had a long trial, and, according to the evidence offered, has not, in his opinion justified itself in any Province from the point of view of the policy of 1882. He considers that the former system gives more promise of the development of real local self-government, and that any Local Government, therefore, should now be at liberty to give it a trial if it so desires. In any case, Government grants should go direct from the treasury to the local authority which controls the service which the grant is to subsidize.

greater authority in respect of matters falling within their sphere. This is our point of view also. We think that the administrative duties already assigned to rural boards are quite large enough, and indeed that they require to be curtailed in some respects; but that the boards should have much greater independence than they now possess in respect to the functions left to them. The cardinal principle should be that a local board should control a service for which it pays, and that where it is expedient that the control should be wholly or largely in the hands of Government, the Government should take over such service altogether.

runk roads could be provincial. The main local roads could be maintained by the district boards, and minor roads by the sub-district boards.

746. *Roads, etc.*—In Madras, Bengal and Eastern Bengal the roads in rural areas have, with very slight exceptions, been handed over to the rural boards. In the Central Provinces, on the other hand, these only deal with unmetalled roads. In the other Provinces the more important roads are, to a greater or less extent, dealt with as Provincial works, the rest being left to the rural boards.

We think that routes of general trade or through traffic should be maintained by Government, that the main local roads should be a charge of district boards, that sub-district boards should be responsible for minor roads, *i.e.*, those situated within the tahsil or other sub-district area.

district board engineers.

747. In Madras and the two Bengals the district boards entertain well-paid and fairly well qualified district engineers. In the other Provinces,* and this applies also to the sub-divisional boards in Assam, they only employ overseers to deal with their minor roads, the rest being maintained for them by the Government engineering staff, for whose labours they generally pay a percentage on the value of the work done. While some witnesses are satisfied with this system, others hold that it would be more satisfactory for the boards in these Provinces to have their own engineering staff. They can now, it is true, select the works to be done for them by Government agency, and vote the amounts to be allotted for upkeep or construction, but it is thought that they would have a more effective control if the work was carried out by their own servants. The Chief Engineers in Bombay and the United Provinces saw no objections to district boards having their own engineers, provided they could afford to engage competent men, but the Public Works Secretary to the Government of India held that this system would involve unnecessary expense.

The question is really one of expediency and of ways and means. In districts where there are sufficient works falling under rural boards to justify the special appointment of a trained engineer, a district board which desires to entertain such an officer, and can afford to pay him an adequate salary, should, we think, be permitted to do this.†

Where, however, it is arranged between a district board and Government that the Government engineers should perform this duty, the latter should be under the financial control of the boards in respect to such work.

* 23004-8, 27308, 27612, 27951-3, 29001-2, 32868, 32892-4, 33387-91, 36037-40, 36812-6, 38722-3, 41812-7, 41882.

† A special additional engineer has lately been appointed in the Central Provinces, to do work for the rural boards and the smaller municipalities of the Nagpur division.

748. District boards should in any case maintain an adequate staff of overseers, etc., for their own works and those of sub-district boards, placing a certain number of these at the disposal of the latter. A general district service of this sort will be more efficient and economical than separate services maintained by each sub-district board.

Road overseers, etc., should be a district staff.

Madras
Local
Fund
Code, p.
151, Art.
459.

Bombay
Local
Bds. Act,
I. of 1884,
sec. 57 (b).
19225,
24508,
24626-7.

U. P. Dist.
Bds. Man.
p. 307.

9285-7,
19936-7,
24508-14,
27956.

Cf. C.S.R.
Art. 71 (b).

15065,
21921.

44490,
44580-90,
15066-8,
21404-11.

20682,
20751.

749. At present, rural boards have to obtain outside sanction in respect to roads and other public works estimates involving any considerable amount, the limits varying for different Provinces. Thus, in Madras, all estimates of over Rs. 2,500, relating to building or masonry, or to work of a special or unusual character, have to be scrutinized professionally by the Government Superintending Engineer, while works of over Rs. 5,000 require the Local Government's sanction. In Bombay, the plans and estimates of all road works costing, on an average, more than Rs. 50 per mile, or Rs. 500 in all, must be prepared or approved by Government engineers. In Eastern Bengal, estimates of over Rs. 500 in amount have now to go to the Inspector of local-fund works, who is here the Executive Engineer; and, if above Rs. 5,000, to the Commissioner also. In Bengal there appear to be restrictions of a somewhat similar character, though the actual limit varies according to the qualifications of the district board engineer. In the United Provinces, estimates for any work over Rs. 1,000 have to go to the Government district engineer and the Commissioner, and those above Rs. 10,000 to the Superintending Engineer and the Local Government.

Present restrictions on rural boards in the matter of public works estimates should be abrogated.

Some complaint has been made as to the stringency of these provisions, and it is clear that they constitute a large interference with the discretionary powers of the rural boards in regard to works. We consider that such restrictions should be swept away, and that district and sub-district boards should have full powers in the allotment of funds, and the passing of estimates for works, within their respective spheres of duty. They should, however, have the right to call upon the Government engineering staff to furnish advice and assistance in respect to the preparation of estimates or otherwise, whenever they think it desirable to ask for such aid.

750. In the two Bengals the district boards' engineers formerly constructed and maintained a good many buildings and other Government works, the Government paying the boards for their services. This system has, however, been very largely set aside of late years. The Public Works Secretary to the Government of India, and Government engineers in the two Provinces concerned, justify this change on the ground that the agency of the district board engineers was unsatisfactory. On the other hand where, as in Eastern Bengal, there is practically only one Government Executive Engineer for each Commissioner's division, it is not likely that he can effectively supervise work throughout such a large area. Given a competent district-board engineering staff, there seems no reason why it should not also execute minor works for Government; but it should be left to the discretion of the Local Governments to employ the board engineers in this way, with the consent of the district boards under whom they serve. The fact of such consent being

Employment of district board engineers upon Government work.

required would meet the objection, which has been raised, that the board engineers might neglect their own duties for Government work.

Educational
sphere of rural
boards.

751. *Education.*—Rural boards are generally concerned with primary schools, though in Madras girls' schools are largely Provincial. They also deal with middle vernacular schools in Madras, the two Bengals, the United Provinces and the Central Provinces; while in the Punjab they have hitherto been made to pay for secondary schools which are managed by the Education Department.

A number of witnesses held that the boards should be concerned with primary schools only, the responsibility for schools of a higher character resting with the Local Government. We are of opinion that rural boards might have charge of middle vernacular as well as of primary education, provided that their duties in respect of the latter are fully discharged. We consider, however, that high schools, and all institutions in which teaching is given in English, should, in all cases, be a direct Government charge.

The management of rural boards' schools largely in the hands of the Education Department.

752. In Bengal the boards generally aid schools under private management, while in Bombay board schools greatly outnumber such private establishments. Madras, the United Provinces, the Punjab, and the Central Provinces occupy an intermediate position, Madras tending towards the Bengal system, and the other Provinces to that of Bombay.

In Bombay the schools are under the management of the Education Department, the boards doing little more than to vote money for their upkeep, and decide on their location and general character. In other Provinces the boards are supposed to concern themselves with the management of the schools, but as a matter of fact this is largely handed over to the Education Department. The Provinces in which the boards have most real control appear to be the United Provinces, the Central Provinces and the two Bengals. In the United Provinces deputy-inspectors of schools are under the boards, but the Director of Public Instruction desires that they should be made a Provincial agency, and such a change has lately been effected in respect to sub-inspectors of schools in Bengal. In Madras the boards maintain a few supervisors of schools, but the ordinary inspecting agency is Provincial.

Proper powers of sub-district boards in educational matters.

753. The Local Governments make substantial contributions towards the educational expenditure of the boards, but we do not think this a valid argument for taking the practical management out of the hands of these bodies. Evidence has been given that they do not take any real interest in educational matters; and this is not unnatural since they are so closely restricted by departmental rules and Provincial educational codes, which settle the school curricula, the extent to which grants-in-aid may be given, the proportion of masters to scholars, holidays, etc., that their management can be little more than nominal.

We think that the sub-district boards, which should deal with education, should have reasonable latitude in these matters; that the appointment and promotion of the board-school teachers should be in their hands; that they should have discretion in regard to the extent to which they will aid private institutions; and that they should not, as now for instance in the Central Provinces, have

2252,
2291,
4594,
16578-80,
16586,
20792-3,
20854,
20882,
23030,
25121-2,
27938,
30377,
35426,
38195,
39433-6,
41545.

2111,
4594-6,
14811-2,
18287-8,
18679-81,
30980-2,
33149,
33585,
45415.

Imperial
Gazetteer,
Vol. IV.,
p. 418.

34612,
34614,
34617-8,
2322-3,
14806,
20862,
25485,
34627-8,
34639-41,
43617-26,
29571-3,
32996,
36901,
40003-7.

30377,
30383-5.

14809,
2438-41.

Vol. VII.,
App. II.,
pp. 166-7.

2322-3,
16580,
21663,
21969,
28110-1,
35425-31,
36940,
41679.

25477-8.

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Educational sphere of rural boards.

The management of rural boards' schools largely in the hands of the Education Department.

Proper powers of sub-district boards in educational matters.

2252, 2291, 4594, 16578-80, 16586, 20792-3, 20854, 20882, 23030, 25121-2, 27938, 30377, 35426, 38195, 39433-6, 41545.

2111, 4594-6, 14811-2, 18287-8, 18679-81, 30980-2, 33149, 33585, 45415.

Imperial Gazetteer, Vol. IV., p. 418.

34612, 34614, 34617-8, 2322-3, 14806, 20862, 25485, 34627-8, 34639-41, 43617-26, 29571-3, 32996, 36901, 40003-7.

30377, 30383-5.

14809.

2438-41.

Vol. VII., App. II., pp. 166-7.

2322-3, 16580, 21663, 21969, 28110-1, 35125-31, 36940, 41679.

25477-8.

to obtain the sanction of the Director of Public Instruction before they can close a school. We think, too, that the boards should be encouraged to maintain their own inspecting staff. If they lack an inspecting agency of their own, they cannot be acquainted with the circumstances of the schools within their jurisdiction, and questions relating to the aid to be given to private schools, or to the organization of board schools and the recruitment and promotion of their staffs, will continue, as now, to be mainly in the hands of the Education Department.

2441-7,
16753-60,
20930-7,
30377,
30471,
37008-11,
41685-7,
43621.

754. Most of the educational officers are against such a policy, mainly on the ground that it would lead to loss of efficiency. While realising that this may be so, we consider that departmental efficiency must here give way to the education of the people in local self-government, and that the boards should have the freer hand which we advocate. It is also important that primary education should be adapted to the needs of the people, and this can best be effected by giving local boards direct responsibility for its evolution and management.

In view, however, of the political importance of a sound system of elementary education, we consider that there should be a further inspection of board and aided schools on behalf of Government, in order that the Government may be informed of the character and working of these institutions, and may be able to intervene in case reform is called for.*

755. The rural boards' inspecting agency should, as in the case of the road overseers, be a district board service, the members of which would be placed at the disposal of sub-district boards for work under them.

Paras.
712-3.

756. In the preceding chapter we have pointed out that village *panchayats* should be encouraged to take a share in the management of the village schools, and that money would be saved by letting them build and maintain simple school-houses.

We have also emphasized the need of fostering and developing indigenous schools, and we consider that rural boards should, as far as possible, promote education by grants-in-aid to private institutions rather than through board schools.

29408-19,
31057-9,
33467,
34932-3,
41439-42.

757. *Medical.*—District medical institutions, outside municipalities, are generally under the control of the rural boards, but for the most part these merely provide funds, and sanction the establishment of new dispensaries or hospitals, the actual management of such institutions being under the control of the Civil Surgeon of the district. In most Provinces, too, the hospital assistants and assistant surgeons employed in boards' hospitals and dispensaries are Government officers lent to the district boards.† In Bengal and Eastern Bengal, on the other

667-8,
27281.

17125-7,
17178,
23778-84.

* Sir F. Lely and Sir S. Edgerley are against giving sub-district boards the functions of school inspection, and promotion and disciplinary control of teachers. They consider that Government is bound to retain a full right of inspection, and that a double staff is wasteful; that it is perfectly simple for the boards to have full information as to the schools under a system of Government inspection; and that no sub-district board can adequately administer staff or curricula. They further think that the non-professional control of village primary schools should gradually be transferred from the sub-district boards to the *panchayats*.

† In some Provinces, Bombay and the Punjab, for instance, the Government contributes towards the pay of these officers.

Government
inspection of
board and aided
schools.

The boards'
inspecting agency
should be a
district service.

Village pan-
chayats and local
schools. Desira-
bility of promot-
ing education by
grants-in-aid.

Present position
in regard to
medical work

hand, the boards have latitude in selecting their own staff. They may ask for a Government officer, or may, and often do, appoint an outside man, provided that he is possessed of prescribed qualifications. In some Provinces local dispensary committees supervise the general management of the boards' institutions.

16049-52, 27370,
16277-82, 33473,
23877-80, 41460.

Proper functions
of rural boards
in regard to
(a) Medical
work.

758. We consider that the hospital at each district headquarters, which will usually, however, be under a municipality, should be directly taken over by Government, as we understand is already the case in Bombay, on the ground that these hospitals serve rural as well as municipal areas, that they afford treatment to a considerable number of Government servants, and that they should be models for the rest of the district. Other hospitals and dispensaries in rural tracts should, ordinarily, be under the control of the sub-district boards, and the staff of assistant surgeons and hospital assistants employed therein should, as far as possible, be converted into regular board servants.*

This staff should, however, like that employed on the roads, be a district service, officers being placed by the district board at the disposal of the sub-district boards. The district boards would ordinarily recruit for this service men possessed of qualifications approved by the Provincial Inspector-General of Civil Hospitals†; but they might indent for the loan of a Government officer when they found it necessary to do this.

(b) Vaccination.

* • 759. *Vaccination.*—In Bombay the vaccination staff, which was formerly Provincial, has recently been localized. In other Provinces the superior officers are Provincial, but the vaccinators are, or are tending to become, district board servants, though the boards have little control over their work, which is supervised by deputy inspectors of vaccination and by the district Civil Surgeons.‡

34850,
34896-7.

1770, 31644-7,
1883-92, 38432,
26097-102, 39438.

We think that vaccination should be a function of the sub-district boards, which should appoint and control the local vaccinators, but that there should be outside inspection by Government officers.

Imperial
Gazetteer,
Vol. IV.,
pp. 478-9.
Para. 711.

(c) Sanitation.

760. *Sanitation.*—Village sanitation, as recommended in the preceding chapter, should where possible, be a function of the village *panchayats*, which should receive grants from the sub-district board for this purpose. Sanitation in rural areas not served by *panchayats* should be a function of the sub-district boards; but in so far as local sanitary inspectors are required, they should, like the roads and medical staff, be drawn from a district service, recruited and appointed by the district board. We recognize, however, the objection to multiplying the number of peripatetic subordinates.

The district or Civil Surgeon now usually acts as a general health officer for the district§, but it may eventually be necessary, in some cases at any rate, for the district boards to entertain health officers of their own.

643, 27377,
12333, 29373,
17163, 29375,
23810, 41403.

* If a private person desired to contribute largely to a dispensary on condition that it was worked under the control of Government, his wishes might be acceded to.

† The Surgeon-General in Madras and Bombay.

‡ In Bengal vaccination work in rural areas is apparently carried out to a large extent by qualified private vaccinators.

§ In Bombay this function is discharged by Deputy Sanitary Commissioners.

34850,
34905-6.

7229-30,
29873,
41836-7.

Para. 368.

761. In respect to sanitary works, rural boards are under financial restrictions similar to those stated in the case of roads and public works generally, and the estimates for works requiring outside sanction are usually scrutinized by the Sanitary Boards described in Chapter VII.

Special financial restrictions on sanitary work unnecessary.

We think that rural boards should have full discretion in allotting funds to sanitary works, and in the carrying out of these; but they should be entitled to obtain advice and assistance from the Sanitary Board, the Sanitary Commissioner and the Provincial Sanitary Engineer.

R. and A.
Dep. Pros.
Oct. 1895,
No. 36-44.
26495-501,
26559-67,
27280,
28579-80,
35476-7,
38845-8,
44242-52.

762. *Veterinary work*.—When the Civil Veterinary Department was organized, it was intended that local veterinary relief should be a function of the rural boards. They now pay largely for this work, but, in most Provinces, have very little control over it, the staff having been provincialized. This policy is defended on the ground of efficiency, and of the want of interest taken by district boards in veterinary work. In present circumstances we think that this work should be made entirely Provincial, and that the boards should not be obliged to contribute to a service which they do not control. Later on, however, as the scope of veterinary operations develops, it may be desirable to hand over the local management to such district boards as wish to undertake it.

Proposals in regard to veterinary work.

39473-80,
40954-8,
42491-3.

Para. 62.

763. *Famine relief and plague*.—Famine and plague are special visitations, involving large expenditure, which ought, we consider, to be defrayed by the Provincial Government. At present the Local Boards Acts* in the various Provinces make the rural boards liable for these charges, and the liability seems to have been enforced to a considerable extent. In the Punjab, for instance, the boards are made to pay as much as the Local Government thinks they can afford towards famine and plague.

Rural boards should be relieved of famine and plague, and some other charges.

The fact that the Government of India have recently undertaken liability for a large proportion of the famine expenditure which would formerly have fallen upon Provincial Governments, should facilitate the relief of rural boards by the latter.

Act XX.,
(Punjab),
of 1883,
sec. 20 (2)
(f).

Act III.,
Bengal,
of 1885,
sec. 100 (2).

764. We would also relieve the rural boards of any charges which they at present have to incur in regard to registration of births and deaths, and the destruction of noxious animals.

Act V.,
Madras, of
1884,
secs. 57-8,
as amended
by
Act VI. of
1900.

765. *Light railways and tramways*.—In Madras a district board may levy a special extra land-cess of three pias in the rupee on the annual rent value of land for the construction of light railways or tramways, provided that such tax has been voted for by not less than three-fourths of the members of the board present at a meeting specially convened for this purpose, and that their resolution is confirmed, after a period of six months, by a like majority at a like meeting, and is sanctioned by the Local Government. In a few districts in Bengal, and in one in Sind, district boards have also promoted railways or tramways from their ordinary resources.

Conditions on which district boards might levy a special cess for the promotion of light railways, etc.

5181-3.

The Madras system has worked satisfactorily, and the Tanjore district board, for example, has thereby acquired a valuable railway property. It has been suggested, by

* Act V. Madras, of 1884, sec. 95 (5); Act III. Bengal, of 1885, sec. 99; Act I. (C.P.) of 1883, sec. 9 (e); Act III. (U.P.) of 1906, sec. 42 I. (g); Act I. Bombay, of 1884, sec. 30 (i); Act XX. (Punjab) of 1883, sec. 20 (f) (k).

the Lieutenant-Governor of the United Provinces, that district boards in other Provinces might also be empowered to levy special taxation for local railway development. This matter is, we understand, at present under consideration, but we see no objection to the proposal, subject to the special safeguards provided by the Madras Act.*

Vol. VII.,
App. II.,
p. 162.

Resources and financial restrictions.

Principal assets rural boards.

766. The principal asset of the rural boards is derived from a cess which they are empowered to levy upon the land, and which usually does not exceed one-anna in the rupee on the annual rent value.† This cess is ordinarily collected by Government agency along with the Government land-revenue, the proceeds being subsequently adjusted to the credit of the district boards.

Apart from receipts in connexion with their educational and medical institutions, and markets, the only other important sources of independent revenue which accrue to rural boards are derived from pounds and ferries, and, in Madras, from road tolls.

As already stated, except in Madras and Assam, the sub-district boards have no independent sources of income, and merely receive such monies as the district boards may allot to them.

7542-6,
14914-7,
14928,
24836-9,
28188-90,
32713,
36053,
40978-80.

Para. 733.

Cases in which the boards do not obtain the whole of the land cess.

767. The following Provinces furnish exceptions to the general principle that the whole of the land-cess goes to the boards:—

(i.) In Bengal and Eastern Bengal the one-anna cess is divided into two half-anna portions. One of these, the "road-cess," is in the hands of the district boards, the other, the "public works cess," is levied by the Local Government, which, however, gives back about one-half of the proceeds in the shape of discretionary grants to district boards. A reform of this system is under consideration, and the Financial and Home Secretaries to the Government of India are in favour of the whole cess being given to the boards.

15002-3.

(ii.) In the United Provinces about one-third of the land cess goes to Government for the village *chaukidari* police.

30868,
30903-7.

(iii.) In the Punjab and the Frontier Province the district boards have to make over nearly 20 per cent. of the land cess as a contribution to Provincial funds for "general services."

42006.

In the Central Provinces the boards have no statutory powers of taxation, but they receive the proceeds of cesses on the land revenue levied for roads and education, amounting roughly to 5 per cent. of the land revenue in all.

25737-43,
25774,
25980-3.

Supplementary grant of 25 per cent. of the land cess given by the Government of India in 1905.

768. Since 1905 the income derived by rural boards from the land cess has been specially supplemented by a Government contribution amounting to 25 per cent. thereof. The distribution, as between the component districts, of the amount thus added at for each Province as a whole was, however, left outset, to be at the discretion of the Local Government. This is still the case in

Financial Statement for 1905-6, para. 27.
7521-2,
14906-10,
15002-3,
22700,
27780-3,
27785-7,
28562-7,
30864,
35420-1,
42205-8.

* Mr. Dutt only agrees to this provided the total land cess levied, including the special rate for railways, does not exceed one-anna in the rupee on the rent value of land.

† In *raiayatwari* Provinces the Government assessment is taken as the rental for the purpose of this tax.

most Provinces; but in Madras and Bombay the contribution is now distributed more or less proportionately among the district boards.

Imperial
Gazetteer,
Vol. IV,
pp. 302-3.

769. Prior to 1906 the district boards of the United Provinces were not independent financial entities. The Local Government distributed the proceeds of the land cess at its discretion, giving a part of the receipts in the well-to-do districts to the poorer ones. This system has now been done away with, and each district board is entitled to the cess and other local revenues obtained within its district, less the *chaukidari* deduction already referred to. Discretionary distribution of the Government contribution referred to in the preceding paragraph has enabled the grant of supplementary assistance to the poorer boards.

Financial
position of
district boards in
the United
Provinces.

28557-61.

7530-4,
14911-2,
24838,
30950-4,
35422-4,
41073.

770. Besides this contribution in supplement of the land cess, special grants are generally made to the district boards by the Local Governments. Thus a portion of the grants made to the latter by the Government of India for the development of education has naturally been passed on to the boards, while in Bengal, as above stated, the Local Government has given back in contributions a large portion of what it received from the public works cess. In Bombay the Government contribution for education is based on the amount the boards allot from the land cess, being usually one-half of this. In the United and the Central Provinces the financial arrangements between the Local Governments and the individual district boards are governed by periodical contracts, the term of which is three years.

Special grants
made to boards
by Local
Governments.

35422-3.

27780-2,
30864-3.

Financial
Statement,
1906-7,
para. 45.

771. In 1906-7 the Government of India provided for the relief of district boards in the United Provinces, the Punjab and the Frontier Province, and the Central Provinces from payments they had hitherto made for district postal charges, and for the relief of the United Provinces boards from contributions for certain schools and establishment charges. In the Punjab, and perhaps elsewhere, boards have still, however, to pay contributions to Government for audit charges, for clerks employed in the offices of inspectors of schools and Commissioners, etc. Further, in the Punjab, there has been a most complicated system of petty transfers of funds in both directions as between 'Provincial' and 'Local,' which apparently obtains in the Frontier Province also.*

Contributions to
Government by
district boards.

Financial
Statement,
1908-9,
paras. 9-15.

772. In 1908-9 the Government of India decided on the exclusion of the accounts and estimates of rural boards from the Imperial budget, a change which has paved the way for larger local decentralization in respect to the board finances.

Exclusion of
rural boards
figures from the
Imperial Budget.

7067-70,
26986-7,
35656-7.

773. There was general complaint that the resources of rural boards are inadequate; but most witnesses were adverse to empowering boards to increase the land cess, or to levy fresh taxes such as an education rate, as these would be unpopular measures. We concur with this view, and consider that the resources of rural boards should be increased in the following ways:—

Methods in
which the
resources of
rural boards
should be
increased.

45044-5,
45829-30.

(i.) By making over to them the entire net proceeds of the land cess, of which, as we have stated above, the

27604-8,
27842-7.

* In the Central Provinces, too, the district boards, in the Nagpur division at any rate, had till recently to contribute to Government roads.

Government still takes a considerable portion in some Provinces.

(ii.) By relieving them, as already suggested, of some of their present functions, such as veterinary work, and famine and plague relief.

(iii.) By freeing them from contributions to Government in respect of any services of which the latter undertakes the management. They should not be called upon to contribute for such normal items of Provincial administration as the cost of statistical or supervising establishments, or be liable for the upkeep of travellers' rest-houses which are mainly occupied by Government servants. They should not again, be subject to any charge for the services of Government officers from whom they receive advice or other outside assistance, or for the collection of the land cess along with the Government revenue. They may, however, be fairly called upon to pay for the work of Government officials who undertake regular executive functions on their behalf, as in the case of a Government engineer who is given charge of their roads.

(iv.) In order to make the Boards more independent financially, the 25 per cent. Government grant on their land receipts should be distributed rateably to each district board. Any other Government grants which may still be necessary in poor districts, should be in lump sums, or in the shape of percentages of expenditure on such services as education. But such grants should in all cases be given under a *quasi*-permanent settlement, and should not be subject to periodical revision. Nor should Government grants of this description be treated as justifying increased Government control.

39437, 41499-501.

Cf. Madras
Local Fund
Code
Art. 4 C (e).
40765.

Proposed powers
of taxation by
rural boards.

774. In view of the fact that the present policy of Government is to lighten the burdens on the land; that the boards cannot as yet be made fully representative of the people; and that constant changes in rates in rural tracts would lead to general dissatisfaction, and possibly to fraud upon ignorant raiyats, we consider that district boards should not have power to raise the ordinary land cess beyond one-anna in the rupee on the rent value*, and that sub-district boards should not be able to levy any independent land cess of their own. With this exception, we would allow rural boards to levy rates and fees at their discretion within the limits laid down in the various Local Board Acts. Where no definite limits have been prescribed by law, the sanction of the Commissioner should be required to any proposed change in the rates.†

45246-9.

5170-6.

The Government
supplement to the
land cess should
be increased.

775. Having regard to the restrictions we propose in the case of the land cess, and to the constantly increasing demands on rural boards, we think it desirable that the Government contribution of 25 per cent. should be increased as circumstances permit.

Proposals for
giving sub-
district boards
independent
financial
resources.

776. It is desirable to give sub-district boards a large measure of financial independence, and to this end we propose that they should, as is now the case in Madras, be allotted a definite portion of the land cess raised in their areas, as well as the whole of the miscellaneous revenue, such as road and ferry tolls, school fees,

7548.

15582, 27150,
18307-8, 32939-40,
19825, 45825.

* This is without prejudice to the suggestion for the levy of a special cess for purposes of local railway development made above.

† Mr. Dutt considers that the sanction of Government, or of a special Local Government Board, should be necessary to any variation in taxation.

Para. 765.

pound rents and market receipts, accruing from roads, ferries or institutions managed by themselves. The exact proportion of the land cess which the sub-district boards should obtain must be determined by the Local Government for each Province, but we think that one-half would usually be a suitable share.

Para. 719. 777. The district board would have the disposal of the remaining portion of the land cess, after deducting the share we have proposed to assign to village *panchayats*; of miscellaneous receipts from roads, ferries, and institutions which it maintains; and of all Government grants*. From these it would discharge the services falling upon it, such as the upkeep of the main district roads, and of the general district establishments, and it would distribute the balance at its discretion among the sub-district boards. This will enable special assistance to be given to sub-district boards whose areas are poor or in particular need of improvement.

Resources left to the district boards, and their employment.

Madras Local Fund Code, Art. 489, 40759-63, 42006. 39430-2. 33525, 35422. 778. In Madras rural boards are ordinarily obliged to devote to roads not less than half the estimated income from the land cess, plus the anticipated net receipts from tolls. In the Punjab, local bodies have been directed to spend specific proportions of their revenues on education, medical and other services, and though such percentages were originally intended merely for general guidance, they have now become stereotyped, with the result that roads (for which no percentage was prescribed) have been starved, and that the boards' receipts are practically all ear-marked. In Bombay, again, one-third of the land cess receipts have to be devoted to education.

Rural boards should not be bound to apply specific proportions of their income to any special service.

Para. 803. Such restrictions should be done away with, and rural boards should have full discretion as to the spending their resources. We provide, later on, for intervention in case any service is found to be seriously neglected.

Para. 114. 779. We have already recommended that the existing control over the borrowing powers of district boards should not be relaxed, and we do not consider it desirable to give any such powers to sub-district boards.

Borrowing powers.

4505-6, 15576, 63417-8. 780. Where sub-district boards exist they have separate budgets, but these are subject to revision by the district board and are incorporated in the budget of that authority†.

Rural boards should have full power to deal with their budgets, subject to the maintenance of a prescribed minimum balance.

7536-41. The consolidated district board budget has, except in Bombay, to be approved by some outside authority. In Madras this is the Government itself; in other Provinces the function has generally been delegated to the Divisional Commissioner. In the Punjab the district board budgets have hitherto been forwarded from the Commissioner to the Local Government, but this system is now being altered.

15378, 19728, 24756, 25110, 27852, 35627-35, 36056-9.

5547, 5765-70, 6662-6, 7622, 7671-83, 19143, 22101, 23903. Complaint has been made, especially in Madras, of the close outside control exercised over the district board budgets; and it is clear that such control can be so applied as to destroy the financial responsibility which the rural boards ought to possess, and without which local self-government cannot be a reality. In our opinion rural boards should have the full power to pass their budgets, subject only to the maintenance of a prescribed minimum

* Sir S. Edgerley dissents from this recommendation, *vide* footnote to para. 740.

† Except of course in Assam, where there are no district boards, and the sub-district boards are independent entities.

balance, which they should not deplete without the sanction of outside authority.

781. We would allow a sub-district board as full power in this respect as the district board itself; but both boards should forward their budgets for information to the Collector and the Commissioner, and the sub-district board should forward its budget to the district board also. The fact that the district board will, as above proposed, distribute Government grants, and a portion of the land cess, among the sub-district boards, and will therefore be able to curtail its allotments if any such board appears to be needlessly extravagant, will give it as much control over the sub-district board finances as is really required.*

Procedure to be followed in certain branches of expenditure.

782. It was laid down by the Government of India in 1904 that the portion of each district board's budget relating to educational expenditure should be scrutinized by the Director of Public Instruction, before being passed by the Local Government or other outside authority, and the same principle seems to be observed in some Provinces in the case of the medical and sanitation estimates, which are seen and noted on by the Provincial heads of these departments. Where the district board's budget is sanctioned by the Commissioner, he considers any suggestions for additional expenditure made by these heads of departments, and if he concurs, inserts them in the budget; but if he thinks such expenditure undesirable, he would apparently have to refer to the Local Government for orders. Such a position obviously subordinates the finances of the boards to the requirements of Provincial departments, and is incompatible with the financial freedom which we propose to confer upon them.

As soon as a rural board's budget is drafted, extracts relating to the outlay proposed on services such as education, medical relief and sanitation, should be sent, for information, to the Provincial head of the departments concerned, but any remarks he may have to make should be simply for the consideration of the board, and should not affect its liberty of action.

783. Special circumstances may occasionally require a draft upon the minimum balance which a rural board is required to maintain. In the case of district boards we think that such drawings should require the sanction of the Commissioner, while in the case of a sub-district board the concurrence of the district board will suffice.

784. Re-appropriations of budget provision as between main heads of expenditure at present usually require the same sanction as the budget itself; and in the Central Provinces such sanction is required even to re-appropriations between minor heads. We consider that the boards should have full power of re-appropriation, and of making supplemental allotments where necessary, so long as the prescribed minimum balance is not trenched upon.

785. The audit of rural boards' accounts should be conducted by Government agency, as it is now; but, as we have already recommended, the accounts rules should be of a simpler character, and the audit less stringent, than is necessary in regard to direct Government expenditure.

* Sir F. Lely holds that the sub-district board budget should be sanctioned by the district board.

45415.

1941-51
7538-40,
29373,
29396-401.

20718-20.

Depletion of minimum balance.

Re-appropriations.

Audit and accounts.

7514-5, 30862-3,
15788, 41109-13.

27271-5,
27831-4.

7249, 41168-70
7924, 41238,
15297, 43678-84
26993, 45171-2.
27135-7,
27800-3, Paras.
36764, 175-6.
36786-7,
36795,
40831,
40837-9,

Establishments.

Act V., Madras, of 1884, sec. 41.	Local Fund Code, Arts. 113, 121.	786. In Madras any alteration in a rural board's scale of establishments or salaries requires the sanction of the Local Government, which is very strict in rejecting or reducing proposals for increase, on the ground that local boards are prone to extravagance in this matter, and apt to be swayed by personal considerations. In Bengal and Eastern Bengal district boards have liberty, subject to the existence of budget provision, in respect of appointments up to Rs. 100 a month, beyond which figure the sanction of the Commissioner is required, but they may not, without the special sanction of Government, devote more than 20 per cent. of the public works expenditure to salaries. In the United Provinces new appointments require the sanction of the Commissioner, and if of Rs. 250 a month and above, that of the Local Government. In Bombay and the Punjab the boards can determine their own staff within budget allotments; but the Commissioner or Collector may require a reduction of establishments which he considers excessive. A similar power is vested in the Commissioner in the Central Provinces.	Present restrictions on rural boards in the matter of establishments.
7323, 7464-6.	Vol. II., App., p. 331. Act III. Bengal, of 1885, sec. 33.		
	Dist. Bd. Man., p. 61, Rule 6.		
Act I., Bombay, of 1884, secs. 38 and 63.	Act XX., Punjab, of 1883, sec. 27.		
	Madras Local Fund Code Art. 121. Act III. Bengal, of 1885, sec. 33.	There are also restrictions in respect to the personnel of rural boards' establishments. In Madras, for instance, the filling up of some of the higher appointments requires the sanction of Government, which is also necessary to the dismissal of an incumbent. In Bengal the dismissal of a rural board servant on a pay of more than Rs. 100 a month requires the confirmation of the Commissioner; and in the United Provinces an appeal against the dismissal of any board servant drawing more than Rs. 10 a month lies to the Commissioner of the division. There is also evidence of wide appellate jurisdiction by Commissioners in the Punjab and in Eastern Bengal and Assam. We likewise had representations as to the inconvenience caused by the detailed application of the provisions of the Civil Service Regulations to officers in the service of local boards.	
U. P. Dist. Bd. Man., p. 76, Rule 23.	20045-9, 23200. 40069-71.		
16319-21, 25572, 41007,	41180-6, 45172. C.S.R. Arts. 811 and 814.		
4104-8, 5409-13, 5535-9.		787. Here, again, such large outside control materially reduces the independence of the boards. We are, however, in favour of some control over them in the matter of establishments. Where district boards entertain engineers, paid secretaries*, or district health officers, the sanction of the Commissioner should be required to the settlement, or alteration, of the emoluments of such posts, and to the appointment and dismissal of the holders. Such control is desirable in order to secure fully qualified men for such important posts, and to protect officials who may have to incur some local unpopularity in the conscientious discharge of their duties.	Control which will suffice in future.
	5960-4.		
		In regard to the ordinary rural board establishments, we consider that a sufficient measure of control will be obtained through the promulgation, by the Local Government, of model bye-laws or schedules, which shall lay down general rules in respect to such matters as leave, acting and travelling allowances, pensions or provident funds, and the maximum salaries to be given to board officials of various classes. If a board considers that its circumstances warrant the modification of such bye-laws or schedules, the	
26028-30, 26054-9, 29222, 30667, 39701-4.		* Secretaries to district boards appear to be entertained in the United Provinces, the Punjab and the Central Provinces; but in many cases they are Government officials who have other duties to perform, such as deputy collectors and tahsildars, or unpaid non-officials.	

variation desired should require the sanction of the Local Government, or, in the matter of salary limits, of the Commissioner.

In other respects, however, we would give the boards a free hand in regard to the creation and filling up of appointments, and full power to punish or dismiss their officials. The appointment, promotion and serious punishment of these should be by the collective board, on the recommendation of the president, while minor punishments might be inflicted by the president, subject to an appeal to the board. We would not, however, allow appeal to an outside authority.

Constitution and proceedings.

Present elective element in rural boards.

788. The members of the Frontier Province district boards are all nominated. In the other Provinces there is already a considerable elective element, and the existing laws permit of its expansion.

In Madras the law allows the election of sub-district board members, but as a matter of fact these have been entirely nominated. The district board members are, however, largely elected by the sub-district boards, and the nominated official members of the district board may not exceed one-fourth of the whole body.

In Bombay the taluk boards contain members who are directly elected under a property franchise, as also representatives of small municipalities; and the district boards contain members elected by taluk boards, and also by the larger municipalities. Nominated members may not exceed one-half of these bodies, and only a quarter of the whole body may be officials.

In the two Bengals not less than two-thirds of the members of sub-divisional boards are elected by ratepayers, the voting qualification being low. Where there are sub-divisional boards, the district board must draw not less than one-half its members by election from these, and not more than one-half the appointed members may be officials.

In Assam the sub-divisional boards are largely elected by planters and by village headmen. In the United Provinces not less than three-fourths of each district board are elected by small tahsil constituencies whose members are nominated by the Collector. In 17 districts of the Punjab two-thirds of the district board members are elected; in the remaining 12 they are all nominated.

In the Central Provinces proper two-thirds of the district board members are elected by tahsil boards, and by representatives of mercantile classes and professions. The tahsil boards, again, contain a like proportion of persons elected by groups of village mukaddams (headmen), and by members of trading classes. In Berar the district boards contain elected representatives of taluk boards, while not more than half the members of the latter are nominated.

Rural boards should have a preponderance of elected non-official members.

789. There is evidence that the existing methods of election often fail to excite public interest or produce good men. On the other hand the non-official witnesses, except in Upper India, are generally in favour of giving further effect to the elective principle.

The Resolution of Lord Ripon's Government in 1882, laid down that there should be a large preponderance of non-official members on the rural boards, and that is our view also. We consider that the nominated element in a sub-district board should not exceed the strength sufficient

38974.

7398.

Act V.,

Madras

of 1884,

secs. 11-12.

Act V.,

Bombay,

of 1884,

secs. 5-7.

Act III.,

Bengal,

of 1885,

secs. 7-9.

23057-8.

Act III.,

U.P., of

1906, sec. 4.

42164-8.

Act I.,

(C.P.)

of 1883,

sec. 6.

Ibid.,

sec. 5.

Berar

Rural

Board's

Law,

secs. 5-6.

7398-9,

26287,

39898-909,-

42168

to secure the due representation of minorities and of official experience, and that the district board also should contain an elective majority. In other words, the proportion of official and nominated members should be substantially diminished.

As regards the methods of election, we are in entire accord with the Resolution of 1882, as to the impossibility of laying down any general system and the desirability of trying different schemes in different localities, including methods of proportional representation, and election by castes, occupations, etc. Having regard to the very different circumstances of different areas, we think it essential that the system adopted in each should be such as to provide for the due representation of different communities, creeds, and interests. It has always been recognized that it is the duty of the British administration to protect the interests of the various communities in India, and to secure impartial treatment to all. Moreover, in the cognate matter of the selection of members for Legislative Councils, the discussions which resulted in the passing of the Indian Councils Act of 1892 embodied the emphatic testimony, not merely of distinguished Anglo-Indian officials, but of British statesmen, as to the necessity for securing special representation of Muhammadan and other minorities, and as to the danger of allowing undue predominance to any one class.*

The want of success of the existing system seems to us to be mainly due to two reasons: first, that the boards, and especially the sub-district boards, have hitherto not possessed real powers and responsibilities, owing to want of funds and excessive control; secondly, that the methods of election adopted have not, generally speaking, provided for the due representation of minorities, or met the apparently genuine reluctance of large landowners, and other persons of high social position, to submit themselves to the vote of an ordinary territorial constituency.† The institution of village *panchayats* will furnish an electorate which should certainly not be overlooked by the Local Governments in dealing with the methods by which a more effectual elective representation on the sub-district boards can be procured.

In the case of the district boards there will be little difficulty on this score, as the elected members can be chosen by the sub-district boards from among their non-official members.

790. The period for which members of rural boards should hold office was left by Lord Ripon's Government,

* A brief summary of the discussions in respect to this matter is given in the recent Government of India despatch on the reform of Legislative Councils, etc.

† Mr. Dutt thinks, that the want of success of the present system of self-government is largely due to the executive power being centralized in the Collector-president, and not to any defects in the system of election. Separate election by castes and creeds is not known elsewhere in the British Empire, and would introduce a new element of discord and disunion if introduced in India. The British Government, while wisely exercising its power of nomination and appointment to help minorities and backward classes, has generally taught the people of India to ignore distinctions of caste and creed in civic life. A different policy, accentuating existing social and religious distinctions by attaching to them distinct political rights, is likely to breed dissensions and troubles in a country like India.

for the various Local Governments to determine. The usual term at present appears to be three years, and this would seem to be a generally suitable period.

The Collector is generally president of the district board.

791. In Madras the Collector is *ex officio* president of the district board, a section of the local Act which permits the election of a president not having been utilized. In Bombay, the Collector is always appointed president by Government, though here, too, the law permits of election. In the two Bengals the position is the same. In the United Provinces the members elect, but always choose the Collector. In the Punjab the Collector (Deputy Commissioner) is *ex officio* president in 12 districts, and is always appointed to the position by Government in the others. He is similarly appointed in the Frontier Province. In the Central Provinces proper the president is elected, and is usually a non-official. In Berar the law provides for the election of a president, but the Deputy Commissioner, if a member of the Board (as in practice he always is), is *ex officio* president.

Act V., Madras, of 1881, sec. 9. Vol. II., App. p. 331.
Act I., Bombay, of 1884, sec. 27. Act III., Bengal, of 1885, sec. 22. 42176-7. 38191.
Act III., U.P., of 1906, sec. 13. 28261. 24834.
Berar Rural Bds. Law, 1885, sec. 16. 26703-4.

Position in regard to vice-presidents.

792. The district boards also possess, as a rule, vice-presidents or vice-chairmen, who represent the president if he is absent from meetings, or exercise executive functions subject to his control.

In Madras vice-presidents are, in practice, nominated, and are usually Government officials, such as treasury deputy collectors, though non-officials are occasionally appointed. In other Provinces the boards generally elect to these posts. In the Bengals the vice-presidents seem to be largely non-officials; in the United Provinces they are generally members of the Collector's staff.

3919-20. Act V., Madras, of 1884, sec. 20. Act III., U.P., of 1906, sec. 14. 20209, 32633-4, 36029.

And as regards the presidency of sub-district boards.

793. The Sub-divisional officers preside over the sub-district boards in Madras, Bombay and Assam. In Bengal and Eastern Bengal these boards elect their president, but the choice usually falls on the Sub-divisional officer.* In the Central Provinces the tahsildar appears usually to preside.

Act I., Bombay, of 1884, sec. 27. 15263, 19967, 31559. Vol. II., App. p. 331. Act III., Bengal, of 1885, sec. 25. 26059.

Evidence for and against the Collector's presidency of the district board.

794. With few exceptions, official† opinion is unanimous in favour of retaining the Collector as president of the district board. The preponderance of non-official opinion—especially in Madras, the two Bengals, and the Central Provinces—is in favour of an elected non-official president.‡ Some of the non-official witnesses, however, desired to retain the Collector as president§; others again, recognized that competent non-official chairmen could not easily be found in many districts, and that the displacement of the Collector must be gradual.||

17782-4, 19763, 22804-6, 27208, 29714.

In present circumstances, the Collector should remain president.

795. Lord Ripon's Government desired that district officers should usually not take part in the work of rural boards, which should, as a rule, elect non-official presidents. But though a quarter of a century has passed since that pronouncement, this position, as regards district boards,

Res. of 18th May, 1882, paras. 18-19.

* In the head-quarters sub-division, which is in the direct charge of the Collector, a non-official president is not infrequently elected.

† 4165, 17209-11, 19502, 19845, 20726-8, 24756, 26467, 27887-9, 28086-9, 30138, 30658, 30748-52, 33402, 45410.

‡ 5570, 9632, 15263, 15972, 18075, 18279, 18291-4, 18398, 20118, 20170-3, 25694, 26134, 29262, 29277-85, 29852, 30010, 40061, 40130, § 8444, 15248-9, 15852-4, 17850, 29123, 29207, 31484, 31502, 31813-6, 33489, 33587-8, 36192, 40461.

|| 15479, 15645, 15724-30, 15744-5, 17908, 29945-6, 30694-5, 33924, 38648-9.

Res. of 18th May, 1882, para. 12.

cf. Act I., Bombay, of 1884, sec. 14.

Des. No. 21. of 1st Oct., 1908.

paras. 18-9.

has only been reached in the Central Provinces. We are of opinion that, in present circumstances, the Collector should remain president of the district board. To remove him from this post would be to dissociate him from the general interests of the district in such matters as roads, education, sanitation, drainage and water supply, and to convert him into a mere tax-gatherer and repressor of crime. Such a change would, we think, be very undesirable, and would have the effect of divorcing the Collector from healthy contact with instructed non-official opinion. Again, with the relaxation we propose in the outside control to be exercised over the district boards, it is very desirable to have at their head men of official administrative experience. This is specially important in view of the fact that a very material portion of the district board's duties will consist in the allotment of funds to sub-district boards, a function which requires general knowledge of the district, and constant travelling therein, and that hardly any non-official member would possess this knowledge in regard to so wide an area. In our opinion, the desirability of the Collector's presidentship should be frankly recognized by his official nomination to the post. If he were to submit himself to election by the Board, and were returned as a matter of course, as now in the United Provinces, it would be said that the Board were not free agents, while his defeat by a rival candidate would impair his authority in the district.*

796. But though the Collector's opinion in regard to the important matters with which we propose that the district board shall deal ought properly to carry great weight, the final decision will be that of the collective board, which will contain an elected non-official majority representing the *élite* of the sub-district boards. We do not believe, as some witnesses suggest, that the presence of the Collector on a district board need prevent the free ventilation of their opinions by the non-official members. From the evidence we have received it would appear that Collectors have, in some instances, been in the habit of ruling rather than guiding district boards, and in so far as this attitude exists, we consider it unfortunate. But it is equally unfortunate that the Collector should be looked upon, as is too often the case at present, in the light of an outside authority, instead of as a necessary complement to the non-official element on the board. At the same time the Collector-president should not arbitrarily override the opinions of others, but should be a sympathetic chairman, and should bear in mind that not the least important of his functions is to assist in the political education of the members. Such relations often exist now, and there should be no difficulty in making them universal hereafter.

797. The evidence for and against the presidency of the sub-district boards being in official hands was more meagre, but on much the same lines as in regard to the district boards. Here, too, for reasons similar to those given above, it seems to us that the president should

* Mr. Dutt holds that the presidents of district and sub-district boards should be elected, and that official control should be exercised from outside as contemplated in the Government of India Resolution of the 18th May, 1882. He would, however, permit rural boards to elect a Collector or Sub-divisional officer as their president if they so desired. He thinks that there is, and can be, no self-government if the people are not trusted to manage local matters without official control inside the board.

Method in which his presidential functions should be exercised.

The president of a sub-district board should usually be the Sub-divisional officer or tahsildar.

Vice-presidents should be elected non-officials.

The Commissioner should appoint nominated members of rural boards, gazette elected members, etc.

usually be the Sub-divisional officer or the tahsildar. We would not, however, allow the same officer to be president of more than one sub-district board.

Rural boards should, however, when the president is a nominated official, have an elected non-official as vice-president.

798. The District Boards Acts bestow on Local Governments the power to remove a member of a rural board if he is habitually absent from meetings, or if he becomes incapable of serving, or is dangerous to the public peace, or has been convicted of some grave criminal offence. Apart from these special provisions, the appointment of members, and the acceptance of their resignations, rest with the Provincial Government or have been delegated to one of its local representatives. In Madras such delegation has been allowed to district board presidents in respect of the acceptance of resignations, and the re-appointment, of members of sub-district boards. In Bombay, Bengal, and the United Provinces, the appointment of nominated rural-board members, and the gazetting of elected members, now rest with the Commissioners*; but the appointment of a nominated, or the approval of an elected, vice-president, remains generally with the Local Government.†

We think that the appointment of nominated members of all rural boards, and the gazetting of elected members, should rest with the Commissioner. He should likewise be competent to accept the resignation of members, and to remove a member in cases where the law allows this to be done; and he should appoint the presidents of sub-district boards and gazette all elected vice-presidents.‡

Disputes as to the public election of members of sub-district boards should be decided in the civil courts. Disputes as to election, by boards themselves, of vice-chairmen or of district board members should be settled by the Commissioner.

799. The District Boards Acts§ usually enable the boards to appoint committees for various subjects, but the Madras Act does not cover finance or public works. In practice there are no standing committees in Madras, Bombay, or the Punjab; but in the United Provinces and the two Bengals such committees seem to be made use of to a considerable extent. In the Bengals local dispensary committees may consist partly of boards' members and partly of other persons.

We consider that rural boards should have full power to delegate any of their administrative functions to committees, which may sometimes usefully include outside persons as well as members of the boards themselves.

800. The proceedings of the sub-district boards should be conducted in the vernacular so as to ensure that the members understand what is proposed to them. The language to be employed in the proceedings of district boards, whose members will generally be more conversant

* Act I., Bombay, of 1884, sec. 24; Act III., Bengal, of 1885, sec. 17; Act III., U. P., of 1906, sec. 11 (2); and U.P. Govt. Notn. No. 1279—IX—24 of 25th July, 1906.

† cf. Act V., Madras, of 1884, sec. 20; Act XX. (Punjab) of 1883, sec. 19 (read with 42182-5).

‡ Mr. Dutt desires that matters relating to the appointment and gazetting of members, etc., should rest with Local Governments, as they do largely at present, or with a Local Government Board if created.

§ cf. Act I., Bombay, of 1884, sec. 32 (6-9); Act III., Bengal, of 1885, sec. 32 (c.); Act XX. (Punjab), of 1883, sec. 26 (c.).

15781-3,
25716.

5570,
15429,
15758,
20142,
26264-6,

29044,
29115-20,
29651,
36528.

5570,
19197-8,
20210-2,
24284-6,
32692-4,
33671,
34140.

32653-4,
32809-10

cf. Act V.,
Madras,
of 1884,
sec. 24.

Act III.
Bengal,
of 1885,
sec. 18.
Act III. of
1906, U.P.,
sec. 10.
8595.

cf. Act V.,
Madras,
of 1884,
sec. 23.

Act III.,
Bengal,
of 1885,
secs. 7 & 17.

Act XX.
(Punjab)
of 1883,
secs. 11 &
13.

Act V.,
Madras, of
1884,
sec. 34 (v.)

17274-6, 7578,
19847-53, 33355,
30663. 39733.

16051,
23876-8.

8607-10,
20385-6,
36516-20,
36526-7.

31552-3,
32762-3.

15719,
25707,
29210-6,
29730.

with English, must depend upon local circumstances. The proceedings of all rural boards should, however, be published in the vernacular for general information; and we commend, for consideration elsewhere, the Madras system of issuing a district gazette in which such matters figure. Due notice should be given to rural board members of the subjects to be discussed at each meeting, and this is particularly necessary in regard to the budget, which should be circulated in draft before its discussion.

801. District boards in all Provinces prepare annual administration reports, which deal also with the working of the sub-district boards where these exist. In Madras these reports are reviewed by the Local Government; elsewhere by the Commissioner. We think that this review by the Commissioner should continue; and that a district board, having obtained administration reports from the sub-district boards, should consolidate these into a report for the whole district, including the operations of the district board itself. The Local Government need not criticize the report of each district board, but should, as at present, make a general annual review of the work and progress of rural boards throughout the Province.

Special outside control and inspection.

802. The creation, suspension or abolition of rural boards, and any alteration in their constitution, must remain with the Local Government. But we do not think it necessary that reference on these matters should have to be made to the Government of India, as is now required under certain Acts in the United Provinces, the Punjab, and the Central Provinces.

Act III.,
U. P.,
of 1906,
sec. 55.

Act XX.
(Punjab)
of 1883,
sec. 51.
Act I. of
1883 (C.P.)
sec. 32.

cf. Act V.,
Madras,
of 1884,
sec. 36.
Act I.,
Bombay,
of 1884,
sec. 62.
Act III.,
Bengal,
of 1885,
secs. 121-2.

Act I.
(C.P.) of
1883, sec.
29.
cf. Act III.
U. P., of
1906,
sec. 52.
Act XX.,
(Punjab)
of 1883,
sec. 45.
cf. Act V.,
Madras,
of 1884,
secs. 38 &
40.
Act III.,
Bengal,
of 1885,
secs. 125-6.
Act III.,
U. P., of
1906,
secs. 53-4.

803. The Local Boards Acts of all Provinces give a full right of inspection of rural board works, properties, etc., to the Collector or Commissioner, and this right should be maintained. They also give power to the Commissioner or the Collector—his action being forthwith reported to the Local Government or the Commissioner—to suspend or prohibit any act of a board which is in excess of its legal power, or is likely to lead to a serious breach of the peace, or to cause grave injury or annoyance to the public or to any class of persons. These powers should likewise continue.

Further, the Collector in case of emergency, and the Local Government otherwise*, may direct a board to perform any specific act or duty imposed upon it by law, and may, in default, take action at its expense. We consider that this latter power might normally rest with the Commissioner. Unless, however, the matter is really urgent, which will seldom happen, a rural board should receive due warning from the Commissioner as to its neglect of any particular service or duty, and should thus have the opportunity of taking action on its own account, or of showing that it had not been so negligent as was supposed.

The officers of special Government departments, such as those dealing with public works, education and sanitation, should have the right to inspect the work or institutions of rural boards, and to make suggestions in respect thereto.

A similar right should be accorded to district-board officials, such as a district engineer, in respect of works or institutions maintained by sub-district boards.

* The Commissioner in the two Bengals.

Rural boards' bye-laws should require the sanction of the Commissioner.

804. A suggestion was made in the direction of giving larger latitude to the rural boards in framing bye-laws; but having regard to the fact that these are meant to supplement statutory law, and that their application may be of great importance, we think that they should always require the sanction of the Commissioner. The Local Governments may suitably prescribe general model bye-laws for the guidance of Commissioners and rural boards.

General.

The Local Government must have full discretion as to the constitution of rural boards in Burma.

805. District boards were started in Lower Burma in pursuance of Lord Ripon's Local Self-Government Resolution of 1882, but the members did not take any active interest in them and they died out after a few years. Official opinion in the Province was against their re-introduction, and there was little non-official evidence in favour of such a course.

While we look forward eventually to a system of rural boards in Burma, as elsewhere, we think that the time and method of introducing these must be left entirely to the discretion of the Local Government, and that for the present it is better to lay a sound foundation by strengthening village autonomy.

And in regard to the creation of district boards in Assam.

806. Some non-official witnesses suggested the establishment of district boards in Assam. This question, we were informed, was discussed a few years ago, and it was decided to leave the sub-district boards as they were.

District boards of the character we have suggested might be advisable in Assam also, as supplying a unifying and co-ordinating factor in local self-government for the district as a whole, but here again we would leave the matter to the discretion of the Local Government.

General criticisms of existing organization.

807. We have set forth above our proposals for making local self-government in rural areas more of a reality than it is to-day. Critics of the present system have dwelt on the failure to develop the principle of election, and on the appointment of official presidents. The boards, it has been urged, have practically become a department of the Government administration; their work is done by the official element within the boards themselves, or by Government departments at the boards' expense; their proceedings are subject to excessive outside control; and in present circumstances they can never become, as Lord Ripon intended them to be, effective instruments of local self-government.

While we do not go so far in suggestions for change as many who hold these views, we recognize that their assertions contain a large element of truth. At the same time those who expected a complete revolution in existing methods in consequence of Lord Ripon's pronouncement were inevitably doomed to disappointment. The political education of any people must necessarily be slow, and local self-government of the British type could not at once take root in Indian soil. The Resolution of May 1882 itself laid stress on the impossibility of attempting to prescribe hard and fast rules of general application, and the actual organization subsequently developed in the various Provinces, with the assent of the Government of India, seems to us to show that the policy of 1882 could not be applied *per saltum*. We recognize, however, that much has

already been done to carry out the objects which Lord Ripon had in view, and the added experience of a quarter of a century now renders it possible, we think, to attempt a further practical development of local self-government.

808. We consider it undesirable to dissociate the Collector and his Assistants from the work of rural boards, but we have propounded a scheme under which these bodies will have larger resources, more clearly defined functions, much larger powers within these, and consequently a more real responsibility for the success or failure of their administration. We insist on the predominance of an elected non-official element, but recognize that the methods of selection must be adjusted to the varying circumstances of different areas. While our proposals in respect to sub-district boards provide bodies whose jurisdictional area will be sufficiently small to enlist adequate knowledge of local matters and local interests, we reserve to the district boards the wider functions which more properly appertain to the district as a larger entity. Finally, the proposals we have made in regard to village *panchayats* provide for an effective commencement of local self-government in the villages themselves.

Principal steps we propose to remedy existing defects.

CHAPTER XX.

MUNICIPALITIES.

809. The origin and development of municipalities in India is entirely due to British rule. They practically commenced, outside the Presidency towns of Calcutta, Madras and Bombay, which we shall treat of in a separate section, with an Act of 1850, which provided for the constitution of town committees, and the levy by them of certain indirect taxation.

Beginnings of municipal Government outside the Presidency towns.

Act XXVI. of 1850. Imperial Gazetteer, Vol. IV., p. 286. *Ibid.*, pp. 286-7.

Between 1864 and 1868 regular municipalities were formed in all Provinces, and, except in Bombay where the Act of 1850 was adhered to, special Acts were framed to regulate their administration. The municipal committees thus constituted were brought into being mainly to promote better sanitation in the towns; and, except in the Punjab and the Central Provinces, were entirely nominated, though the Provincial laws in some cases allowed of election.

Ibid., p. 287.

810. Lord Mayo's scheme of financial decentralization was intended to have as its corollary an extension of local self-government, and between 1871 and 1874 Municipal Acts were passed in the various Provinces extending the elective principle, and greatly widening the sphere of municipal activity.

Development between 1871 and 1874.

Ibid., pp. 287-8.

Lord Ripon's Local Self-Government Resolution of the 18th May 1882, referred to in the preceding chapter, dealt with municipalities also, and led to the passing of fresh Municipal Acts for the various Provinces. A wide extension was given to the elective system, and many municipal councils were permitted to elect non-official chairmen. Arrangements were also made to increase the resources and financial responsibilities of the councils. Though some of the Provincial laws passed in 1883-4 have since been amended or superseded, the changes since made have, generally speaking, been confined to matters of detail.

Further development under Lord Ripon.

Certain municipal statistics.

811. The following statement, compiled from the Provincial reports for 1906-7, shows the number of municipalities existing in the Provinces, the average population per municipality in each Province, and a classification of municipalities according to the number of their inhabitants.*

Province.	Number of municipalities.	Average population per municipality.	Number of municipalities with population.			
			Below 5,000.	Between 5,000 and 10,000.	Between 10,000 and 100,000.	Over 100,000.
Madras	60	31,947	1	2	55	2
Bombay proper	136	14,489	14	52	67	3
Sind	25	15,582	10	8	6	1
Bengal	128	18,487	10	41	75	2
Eastern Bengal	35	15,151	4	7	24	Nil.
Assam	15	6,421	5	7	3	Nil.
United Provinces	89	35,003	Nil.	11	72	6
Punjab	138	15,143	35	59	41	3
Burma	43	16,021	3	22	17	1
Central Provinces proper	45	14,886	7	19	18	1
Berar	13	16,370	1	2	10	Nil.
North West Frontier Province	10	16,469	1	6	3	Nil.

The relatively high average of population in Madras and the United Provinces will be noted. This arises from the fact that in the former Province semi-urban areas are local fund unions, and in the latter "notified areas," a term which we shall explain presently; whereas in some Provinces, and especially in the Punjab, many petty places have been made into municipalities.

Large difference between places coming under the general municipal category.

812. As will be seen from the foregoing statement, the number of municipalities with a population of less than 10,000 is large in Bombay, Bengal, Assam, the Punjab, Burma and the Central Provinces; while in the Punjab no less than 35 municipalities have less than 5,000 inhabitants. At the other end of the scale are large cities with a population exceeding or approaching 200,000, such as Lucknow, Benares, Delhi, Lahore and Cawnpore.

This great difference in importance between places included in the general municipal category cannot be overlooked. Powers which might well be granted to large towns cannot be extended to municipalities which are mere collections of villages, and certain witnesses in Bengal and Eastern Bengal thought that some of the smaller municipalities there might be converted into 'unions,' though others considered that this would be an unpopular step.

Notified areas.

813. In the United Provinces there are a number of "notified areas," i.e., towns which are not fit for full municipal institutions, to which only portions of the Municipal Acts are applied, and whose affairs are administered by nominated committees. There are similar "notified areas" in Bombay, the Punjab and Burma.

814. We have recommended in a preceding chapter that such of the existing local fund unions as are of a rural

* The Presidency municipalities have been excluded from this statement, as also the city of Rangoon, which we desire to place in the same category. We likewise omit Baluchistan which contains only one municipality (Quetta).

15247,
18232-4.
22930-1,
24613-4,
45748.
27987-9,
31771-5.
Act III. 13080-1,
Bombay, 13088,
of 1901, 39864-70,
sec. 187.

Para. 721.

37516.

character should be merged in the larger scheme of village *panchayat* administration which we desire to see introduced. Unions which are of a semi-urban character might be treated in the same way as the existing "notified areas," that is to say, such areas should be administered as embryonic municipalities, subject to such portions of the Provincial Municipal Acts as the Local Government may in each case see fit to extend to them, through the agency of local committees which might be styled "town *panchayats*." The constitution and powers of these town *panchayats* must be determined by the Provincial Governments according to local circumstances, but they will in all cases be of lower standing than the regular municipal councils.

815. We think that a number of the petty municipalities now existing, which will not be fit to exercise the large powers we are about to suggest for municipalities in general, should be placed in the town *panchayat* category. The recommendations which follow apply to the remaining municipalities generally; but we recognize that in the case of towns with a population of 100,000 or upwards, which we style "cities," the form of municipal government may require to be somewhat different, so as to provide for full time executive officers. Municipal bye-laws again will here cover a larger scope, and in some matters such outside control as is necessary may be expediently exercised by the Provincial Government itself instead of by a Commissioner or a Collector.

Functions.

Imperial
Gazetteer,
Vol. IV.,
p. 290.

816. The principal normal functions of municipalities now are :—

(i.) The construction, upkeep and lighting of streets and roads, and the provision and maintenance of public and municipal buildings.

(ii.) The preservation of the public health—principally with reference to provision of medical relief, vaccination, sanitation, drainage and water supply, and measures against epidemics.

(iii.) Education.

They are also responsible for famine relief.

817. The evidence* was generally against the extension of municipal functions, it being held that their existing duties were more than most municipalities had the means of discharging efficiently. In this opinion we concur, and we disapprove of suggestions made to the effect that municipalities should—

(a.) Be given the control over town police.†
(b.) Be concerned with the administration of income tax.

(c.) Be in any way responsible for executive excise administration.‡ They may, however, be suitably consulted in regard to the number and sites of liquor shops, as laid down by the Government of India in reviewing the Excise Committee's Report.

Vol. VIII.
App. II.,
p. 237.

We would, however, as suggested by the Bombay Government, allow municipalities power to levy special

* 7224, 9796, 9928-34, 17696, 17725-6, 18124-5, 19834, 20312, 21743; Vol. V., App. II., p. 205; 26016, 26220, 28231, 29653-4, 29852; Vol. VII., App. III., p. 170; 33315, 33489, 37065, 39251, 39832, 40084.

† 9676-9, 20269, 30010.

‡ 9592, 29655, 30010, 33745, 36192.

Notified areas, and local fund unions of a semi-urban character, should be administered as embryonic municipalities, under town *panchayats*.

Future treatment of petty municipalities.

Principal normal functions of municipalities.

We reject certain proposals for the expansion of these.

But municipalities may be given power to levy special rates for tramways.

rates for the construction or promotion of tramways; but the levy of such a rate should be subject to the special conditions we have proposed in regard to the levy of a special railway cess by district boards.* Para. 765.

Where a municipality has to pay for a service it should control it.

818. In regard to the existing functions of municipalities, our proposals are, as in the case of rural boards, based on the cardinal principle that if a municipality has to pay for a service it should control it, and that where it is expedient that the control should be largely in the hands of Government the service should be made a Provincial one.

Abrogation of financial restrictions in respect to works executed from current revenues.

819. *Works*.—Like rural boards, municipal councils should be at full liberty to obtain the advice of a Government engineer in regard to the inspection of works, or in respect of estimates for construction or upkeep; but the existing restrictions which require outside sanction for works estimated to cost more than a certain amount should be done away with. In the Central Provinces, for example, any work which is likely to cost more than Rs. 500 now requires the approval of a Government officer. The Government should, of course, still scrutinize and sanction estimates of projects to be carried out from loan funds. Para. 749.

Educational functions of municipalities.

820. *Education*.—Municipalities are concerned mainly with primary education; but in most Provinces they likewise deal with middle schools and, in Madras and Northern India, to some extent with high schools also.†

We consider that the obligatory functions of municipalities should, as suggested by several witnesses, be confined to primary instruction. Secondary education should be in the hands of Government; but if a municipality is, after the due discharge of its normal duties, able and willing to devote money to middle vernacular schools, it might be permitted to do so.

Actual municipal control over expenditure.

821. The educational expenditure for which municipalities are responsible is, in Bombay, mainly incurred on municipal schools, and in Bengal and Burma in grants to aided institutions. As in the case of rural boards, other Provinces occupy an intermediate position in this respect, Madras inclining to the aid system, and Northern India to the Bombay method. The municipalities seem, as a rule, to supervise schools themselves; in some cases, too, they entertain a special local inspecting agency. The main exception is the United Provinces, where the tendency is for municipalities to place their establishments in the hands of the district board staff. We consider this arrangement indefensible, since municipalities, dealing as they do with comparatively small areas, should be able to supervise schools far better than the rural boards.

Our recommendations as to giving larger freedom to rural boards in this respect apply with greater force to municipalities.

822. Our recommendation that rural boards should have the management of their educational institutions, applies with still greater force to municipalities; and they too, should be relieved from the hard and fast restrictions of the Provincial Educational Codes and departmental rules. The present restrictions are calculated to weaken

* Sir F. Lely and Mr. Dutt consider it undesirable to allow municipalities to raise special taxes for such a purpose.
† We were, however, informed by the Local and Municipal Secretary to Government in Madras, that municipalities and other local boards there had no longer to give grants-in-aid for secondary education.

the responsibility of municipalities for educational work, and the evidence in Madras, and the two Bengals goes to show that in these Provinces the municipal control over education has hitherto been more apparent than real. Municipal schools, like those in rural areas, should, however, be subjected to periodical outside inspection by a Government staff.

2144,
2276,
16750-1,
19632,
23962-3,
34621,
36990-4,
41563.

823. *Medical work and vaccination.*—As a rule, municipalities are theoretically responsible for the public medical institutions within their jurisdiction, receiving contributions from rural boards on account of patients coming from outside municipal limits. But in the United Provinces and Assam, and in some cases in Eastern Bengal and the Punjab, the actual position seems to be that the municipalities merely contribute to these institutions, which are maintained by the district boards, or (in Assam) by Government.

Para. 758.

We have proposed in the last chapter that the Government should take over the administration of the main hospital at the headquarters of each district, and as these towns are usually municipalities, the municipal councils there will hereafter only have outlying dispensaries to deal with, while most other municipalities will only have minor hospitals or dispensaries. Such institutions should, we consider, be under the direct management of the municipality. As in the case of rural boards, the council should be able to recruit its own hospital staff, subject to the possession of general qualifications to be laid down by Government, but with liberty to borrow Government officers in case it cannot otherwise obtain competent men.* Municipalities in Bombay already engage their own staff; otherwise municipal medical institutions are now staffed, as a rule, by Provincial officers whose services are temporarily lent to the municipality.

Ibid.

33827-8,
36273-1,
38515-6,
41444.

16373,
23832,
38513-4,
41490-5.

Para. 759.

The Civil Surgeon of the district should, however, continue to make periodical inspections of municipal medical institutions.

824. In regard to vaccination, the position should be the same as that we have proposed in the case of rural boards, *viz.*, that municipalities should maintain the subordinate staff, but that its work should be inspected by Government officers.

1863-7.

825. *Sanitation.*—Municipal expenditure on sanitation has two main aspects—first, the maintenance of the town in a state of cleanliness; secondly, the construction and upkeep of drainage and water supply systems. Large cities require special engineers for the latter purpose. The normal sanitary establishments consist mainly of scavengers and inspectors. Madras is the only Province in which a regular system of trained and specially qualified inspectors has, as yet, been established.

H. D. Cir.
Letter, of
4th Dec.,
1907, No.
1995-2004.

826. Since we were appointed, the Government of India have addressed the Local Governments on the subject of sanitation in towns. They considered that, as recommended by the Plague Commission of 1900, every city should have at least one separate health officer with European training, whereas hitherto the duties of health officer have fallen to the Civil Surgeon. Towns with a

Future position
in regard to
medical work.

And vaccination.

Sanitary work.

Recent sugges-
tions of the
Government of
India for sanita-
tion staffs in
towns.

* 9592, 16870, 18389, 24465-6, 31062.

population between 20,000 and 100,000 were also to have health officers; but these might be officers of the assistant surgeon class who had taken a special course in public health at an Indian medical college. The Government of India also considered it desirable that municipalities should possess trained sanitary inspectors. It was suggested that the health officers and the sanitary inspectors might be formed into a Provincial service, and lent to municipalities. An alternative scheme was to have separate municipal services, subject to prescription by Government of:—

(a.) The minimum number of sanitary appointments required.

(b.) The minimum salary of such posts.

(c.) The professional qualifications to be required from incumbents.

Remarks thereon.

827. Following our recommendations in the case of rural boards, we hold that such a service should be municipal and not Provincial. As regards the restrictions specified above, (a.) and (c.) are matters which the Provincial Governments may legitimately lay down, and they should also have power to require municipalities, when necessary, to appoint not merely sanitary inspectors, but special health officers, and to lay down their qualifications. The suggested minimum salary restriction will be covered by our recommendations under the head of establishments.

Assistance to
municipalities in
the preparation
of sanitary
schemes.

828. When a large sanitary work has to be undertaken, the estimates are usually prepared or scrutinized by the Government Sanitary Engineer and Sanitary Commissioner and referred to the Provincial Sanitary Board. This is a sound method of helping municipalities, and at the same time ensuring that, in the event of Government contributing towards the work, it shall be undertaken on right lines.

Financial restric-
tions in regard to
sanitary works
should be
abrogated.

829. Municipalities have, in most Provinces, to obtain sanction from the Local Government, or from a local representative of Government such as a Commissioner, in the case of sanitary works of any appreciable importance. As in the case of rural boards, we recommend the removal of these restrictions, it being understood that municipalities shall have full right to the advice of Government experts for this as for other services. In the case of large special works such as those connected with drainage or water supply, municipalities will, as at present, usually have to borrow or seek grants-in-aid from Government; and this will afford the necessary control in respect to proposals and estimates for such projects, which will have to be scrutinized by the Government before it sanctions a loan or grant.

Future functions
of Sanitary
Boards in respect
to municipalities.

830. The Sanitary Boards which now exist in the various Provinces are mainly concerned with sanitary projects in municipalities. Under our proposals they will no longer have to pass estimates for ordinary works; but they may still be a valuable agency in regard to the scrutiny of projects for which loans or grants are required, or in respect to other schemes which a municipality may desire to refer to them.

Municipalities
should be relieved
from financial
responsibility in
connexion with
famine.

831. As in the case of rural boards, we would relieve municipalities from financial responsibilities for famine relief, but a municipal council, or some members of it, may

Cf. Act I, Act III., often be employed with advantage as local agents of Government for the carrying out of relief measures.

U.P., of Bombay, of 1900, sec. 1901, sec. 53 (2) (f). 54 (2) (b). 18412-3. 19065, 27788.

Cf. Act XX. (Punjab) of 1891, sec. 138. 25890, 39429. 42006.

Para. 778. 40752-8, 40817-24, 42006. 30377.

Vide para. 860.

Imperial Gazetteer, Vol. IV., pp. 291-3.

224, 14936-42, 22691-6, 30759-60, 45826. 23094-6, 24255-64. 25888-90, 32728. 7338, 10781, 18305, 22087, 45268-9.

832. Having regard to the connexion of plague with general sanitation, and to the greater ease of dealing with a comparatively small area, we do not think that they should be relieved from plague charges*. In the event of a severe visitation, however, the Government should contribute substantially towards the preventive measures involved. We understand that this is already done to a large extent.

833. Municipalities should be relieved of any charges they may now have to incur in respect of police, veterinary work and destruction of dangerous animals. They should also be relieved from contributions for services of a Provincial character, or for statistical and other establishments maintained in Government offices.

The present position in these respects is most unsatisfactory in the Punjab, where municipalities, like rural boards, have had to contribute to police and other Government services.

834. In the Punjab, municipalities have, like rural boards, been subjected to orders laying down specific percentages of their income which must be applied to particular services; and in the United Provinces municipal councils have to devote a certain proportion of their revenues to education. We consider that all orders of this kind should be abrogated, and that municipalities should have full discretion as to the application of their revenues to the services which they have to render to the public. They must be judged by general results, and our proposals provide for outside intervention when some particular service has been gravely neglected.

Resources and financial control.

835. The principal sources of municipal revenue are :—

(i.) Octroi (principally in Northern India, Bombay and the Central Provinces).
(ii.) Taxes on houses and lands (in Madras, Bombay, the two Bengals, Burma and the Central Provinces).
(iii.) A tax on professions and trades (in Madras and the United Provinces).
(iv.) Road tolls (in Madras, Bombay and Assam).
(v.) Taxes on carts and vehicles.
(vi.) Rates and fees for services rendered in the shape of conservancy, water supply, markets, schools, etc.

836. The Government has made no regular subvention to municipal revenues corresponding to the 25 per cent. grant on the land cess in the case of rural boards; but in Assam the municipalities seem to get some general recurring grants, while in the Central Provinces and Bombay they get regular contributions in respect of education, hospitals, and veterinary work where they undertake this. Generally, however, when a municipality undertakes a large drainage or water supply scheme which it cannot meet from its current resources and for which it has to borrow, the Local Government takes a share in the capital outlay.

The Government of India have also, on occasion, made special grants to Local Governments for the benefit of municipal funds. During the ten years ending with

* Cf. Act III., Bombay, of 1901, sec. 54 (2) (a); Punjab Government Notn 1095 S.P. of 11th Sept., 1901.

Plague expenditure to be a municipal charge, with Government contribution in the event of a severe visitation.

Other charges of which municipalities should be relieved.

Municipalities should not have to devote specific percentages of their income to particular services.

Principal sources of municipal revenue.

Government contributions.

1907, 158 lakhs were thus given, mainly to assist in measures for combating plague and famine. A portion of the special grants made by the Government of India to Local Governments for the promotion of education has likewise been passed on in most Provinces to municipalities, and a large part of the recurring grant of 30 lakhs for sanitation distributed among the Provinces in 1908-9, will, no doubt, be similarly dealt with.

But taking the Provinces as a whole, Government grants to municipalities in the year 1906-7 exceeded 5 per cent. of the total municipal receipts only in Bombay, the United Provinces, Eastern Bengal and Assam, and Burma.

837. It has been suggested by some witnesses that the Government should make regular grants-in-aid to municipal funds. In view, however, of the fact that municipalities are more advanced and more wealthy than rural areas, and that their size permits the citizens to form a general idea of the main results of municipal administration, we do not consider it necessary to restrict municipal taxation in the way we have proposed in regard to the rural boards' land cess, and consequently we do not recommend that the Government should make any universal supplementary grants towards municipal revenues. The existing assistance given for large projects should, however, continue, and, where necessary be extended; while, in the case of the poorer municipalities, some subvention towards normal services will probably be required. As in the case of the rural boards, this should take the form of a lump grant, or of a percentage contribution towards a specific service such as education, and should be fixed by a quasi-permanent settlement.

The suggestion that we have made in Chapter XII. as to Commissioners and Collectors being placed in a position to make discretionary grants for small works of public improvement will also enable some aid to be given in this way to minor municipalities, and our proposals in the present chapter will afford relief to all municipal bodies by freeing them from certain services for which they have now to pay or contribute.

838. Some witnesses have also suggested, as a convenient method of endowing municipalities with larger resources, that they should be granted unoccupied Government land within municipal limits. Grants of this character appear to have been made in some cases, but we are not in favour of any general extension of the system. A number of the existing municipalities include semi-rural areas, which may contain a considerable amount of cultivable land, and where this is at the disposal of Government it ought to remain in the hands of the Revenue staff. In the larger towns, too, unoccupied sites necessarily tend to increase in value, in some cases to a very large extent. We have recognized in a preceding chapter that, in respect of such land, the powers of the Local Governments themselves should be limited, and that they should not be able to alienate it permanently, or to grant it on lease save under certain restrictions. It would be most inadvisable, we think, to give powers over land of this description to municipal councils, in view of the risks of mismanagement, and of the tendency of councils to reduce present burdens* by sales, or long leases, of land which might

* Cf. our remarks in para. 112, re borrowing by local bodies.

7336-7.

Financial Statement, 1908-9, para. 65.

9898, 19221-4, 22691-7, 33681-9.

45268-9.

Para. 774.

Para. 773 (iv).

Para. 508.

30027-30, 33745, 33798-804, 45828-30.

37148-9, 37860-2, 45270.

Para. 273.

eventually become a more valuable asset.* But, as already recommended, the Local Governments should have full discretion to place such lands at the disposal of municipalities, for public purposes, either free of charge or on favourable terms.

Act IV.,
Madras,
of 1884,
sec. 48.

Act. III.,
Bombay,
of 1901,
secs. 60-1.

26123,
26186,
29515,
33745,
35531.

25927-30.

Imperial
Gazetteer,
Vol. IV.,
pp. 291-2.

29703-7,
30047-51,
33745.
Vol. VIII.,
App. II.,
p. 274.

Paras. 112
and 114.

26358-9,
35531.

Of
Act. III.,
Bombay,
of 1901,
sec. 40 (2).

839. Generally speaking, a municipality may not levy a tax or charge provided for in the Municipal law, or vary the rate of incidence, without the sanction of the Local Government, as in Madras, or of the Commissioner, as is usually the case in Bombay.

We think that municipalities should have full liberty to impose or alter taxation within the limits laid down by the municipal laws; but that where an Act does not prescribe a maximum rate, the sanction of an outside authority should be required to any increase in taxation. Such authority may ordinarily be the Commissioner, but in the case of 'cities' it should be the Local Government.†

Similar outside control should be required (as is now usually the case) where a municipality desires specially to exempt any person or class of persons from municipal taxation.

840. The Government of India have intervened to moderate the incidence of municipal octroi duties, so as to prevent their trenching on spheres of Imperial revenue, and to require refund of duty on goods which merely pass through towns in transit. Commodities on which the State claims the full taxation, such as salt, opium, liquors and mineral oils, may not be taxed for municipal purposes. In the case of other imported articles, which usually pay a 5 per cent. customs duty, the octroi may not exceed 3½ per cent. *ad valorem*, while for articles produced in India the maximum rate prescribed is generally about 4½ per cent.

Complaints have been made, especially in Bombay, as to this interference. We consider that the Government of India are fully entitled to lay down general instructions in regard to such matters; but that their specific application to individual municipalities should be normally left to Local Governments. In regard to certain cases of detailed intervention cited by the Bombay Government, we recognize that the action taken by the Government of India involved hardship to the municipalities concerned; but we must affirm the right of that Government to enforce, in the last resort, compliance with their general principles.

841. The control of the Local Governments and of the Government of India over municipal borrowing should continue; and we consider that any permanent alienation of municipal property, or lease of the same for a period of more than seven years, should require outside sanction, as is now the case in Bombay. Such sanction may usually be given by the Commissioner, but in the case of cities the concurrence of the Local Government should be required. Leases for smaller periods might be left to the discretion of the councils.

Powers of municipalities in respect of taxation.

The Government of India and octroi duties.

Control over municipal borrowing, and alienation of municipal property.

* Messrs Dutt and Hichens dissent, and would allow the grant of such lands to municipalities.

† Mr. Dutt thinks that the sanction of the Local Government, or preferably of a special Local Government Board, should be necessary to any variation in municipal taxation, in order to prevent frequent changes in rates which would be harassing to the people.

resent control
ver municipal
udgets.

842. In all Provinces except Bombay, the municipal budgets require the sanction of an outside authority. In Madras this control is exercised by the Local Government itself. In the other major Provinces it has generally been delegated to Commissioners; but the Government occasionally scrutinizes the budgets of important cities, as in the United Provinces and Burma, or those of towns which have borrowed money from Government as in the United Provinces and the Punjab.* Moreover, the special orders referred to in the last chapter as to the submission of extracts from rural boards budgets to the Director of Public Instruction, and, in Madras, at any rate, also to the Provincial heads of the Medical and Sanitary departments, apply likewise to municipalities. There was evidence, especially in Madras, as to the minute control thus exercised over the municipal finances, and it is clear that the power of altering a municipal budget may be so applied as to deprive the municipal council of all real independence.

Para. 782.

723-7,
1939.

Municipalities
should have a
free hand in
regard to these.

Procedure in
regard to certain
branches of
expenditure.

843. We consider that municipalities should have a free hand in regard to their budgets, though these should go, through the Collector, to the Commissioner for information, and that the only check required is that each municipality should maintain a minimum standing balance to be prescribed by the Local Government.

As soon as a municipal budget is drafted, extracts relating to the outlay proposed on particular services such as education, medical relief and sanitation, should, as in the case of the rural boards, be sent, for information, to the Provincial heads of the departments concerned; but any remarks they have to make on these should be simply for the consideration of the municipal council, and should not affect its liberty of action.

Further, as already observed, municipalities should not be subject to any orders requiring the allotment of a percentage of their revenues to any particular service.

The full powers here proposed will, no doubt, occasionally lead to mistakes and mismanagement, but we consider that municipalities can attain adequate financial responsibility only by the exercise of such powers, and by having to bear the consequences of their errors. They cannot make real progress if constantly kept in financial leading strings, nor can local self-government become a reality if local bodies are habitually protected against themselves. The Local Government will, moreover, retain some power of control from the fact that a municipality which gets into a condition of financial embarrassment will have to obtain its sanction for a loan, while a municipality which neglects duties can be made to undertake them, and one which is hopelessly inefficient can be suspended or abolished.

Vide
paras.
859-60. *

Minimum balances, reappropriations, &c.

844. Freedom in regard to the budget necessarily implies free power of reappropriation, which is now in most Provinces subject to detailed outside control, extending, in the Central Provinces, so far as reappropriations between minor heads. A municipal council should also be allowed, subject to the maintenance of its fixed minimum balance, to make supplementary allotments;

* 6662-7, 7622, 7902-5, 7924, 9605, 12967, 12996, 15263, 16810-1, 19154, 23928-30, 25860, 25875-8, 26123, 26149-61, 29857-8, 29905, 40180-3, 45409.

8738-9,
12200,
13654,
14858,
19728,
25110,
30755,
33763,
33785,
36060-2,
37519,
42190-2

7514-6,
16323-4,
27274-5,
30857-62,
41110-1.

but any grant which trenches on the minimum balance should require the special sanction of the Commissioner, or, in cities, of the Local Government.

Paras.
175-6.

845. We have already recommended in Chapter III. that the account rules and the audit procedure governing the transactions of municipal councils should be made more simple than in the case of direct Government expenditure.

Account and
audit procedu

Establishments.

7322,
9596.

Para. 786.

Act III.
Bombay,
of 1901,
sec. 46.

36046-7,
36240-1.

Act III.
Bengal,
of 1884,
sec. 61.

31611-7.

41118-24.

846. In respect of the creation of appointments or the alteration of their emoluments, the control over municipalities in Madras is as strict as in the case of the rural boards, while in Bombay the law requires the municipal establishments to be fixed by schedules which require outside sanction, so that the council of a city like Karachi may not entertain a peon, or alter the pay of a clerk, without reference to the Commissioner.

In Bengal the creation of appointments of Rs. 200 a month and upwards requires the sanction of the Local Government, and the filling up of appointments of Rs. 100 and above requires the concurrence of the Commissioner. In Burma and the Central Provinces, and in Northern India, the municipal law does not usually contain such restrictions; but we found, in the Punjab, that local orders of Commissioners had very much limited the freedom of municipal councils in respect to their establishments.

Present control
over municipi-
palities in the
matter of esta-
blishments.

Para. 787.

4423-33,
5960-6.

45409.

847. As in the case of rural boards, we desire to see minute restrictions relaxed, but we think that municipal councils must remain subject to some control in the matter of their establishments.

We consider that the appointment of municipal secretaries or other chief executive officers, and of engineers and health officers where these exist, should require the sanction of the Local Government in the case of cities, and of the Commissioner elsewhere; and that the same sanction should be requisite for any alteration in the emoluments of these posts, and for the appointment or dismissal of the occupants. As regards other appointments, our proposals in regard to rural boards will apply, save that departure from schedules of salaries should, in cities, require the sanction of the Local Government.

Our proposals for
the future.

Para. 787.

Ibid.

17956-7,
34798-803.

848. The filling up of sanctioned municipal appointments, other than the special posts referred to above, and any serious punishment inflicted on a municipal officer, should usually, as in the case of the rural boards, be sanctioned by the collective council, on the recommendation of the chairman.

In the larger cities, however, it would be desirable to follow the plan now adopted in the Presidency municipalities of Calcutta and Bombay, *i.e.*, to give some powers in respect to appointment, promotion and punishment of officers to the chairman (or separate executive officer where there is one); others to a standing committee of the council; and others again to the council as a whole. Appeals should lie from the chairman to the standing committee in the first place, and from the standing committee to the full council in the second.

18383,
24011-2,
25855-8,
25957.

There should, however, be no appeal to an outside authority by a municipal servant, as appears to be now allowed in some Provinces.

Procedure in
respect to muni-
cipal servants.

Constitution and proceedings.

Municipal
councils should
ordinarily con-
tain a substantial
elective majority.

849. In the North West Frontier Province all the members of the municipal councils are nominated or *ex-officio*; in the other Provinces the councils usually contain a considerable elective element*. The Municipal Acts prescribe this in proportions varying from one-half of the council in Bombay to three-quarters in Madras and the United Provinces, but they also allow the Local Government to depart from such proportions in particular cases. Taking the actual figures for 1906-7, the number of elected members in the municipal councils is 13 per cent. in Burma, 40 per cent. in Bombay†, and 50 per cent. approximately in Madras, the two Bengals and the Punjab; while in the Central Provinces it runs up to 60, and in the United Provinces to 77, per cent.

Imperial
Gazetteer,
Vol. IV.,
p. 289.

We agree with those witnesses who desire to see the elective principle extended‡, and, as in the case of rural boards, we think that a municipal council should ordinarily contain a substantial elective majority, nominees being only in sufficient proportion to provide for the due representation of minorities and official experience. There must of course be cases in which such an elective majority cannot immediately be worked up to, and these will be for the Local Governments to determine.

5459,
18279,
18398,
20129,
24756,
8639,
13334,
16817,
18271.

36192.
Para. 789.

election.

850. As regards methods of election, we need only repeat what we have said in the case of sub-district boards, that members should be chosen in ways best suited to local conditions, as laid down in the Government of India Resolution of May, 1882. The main object should be to secure an effective representation of the various classes in each town, and the selection of fit representatives.

There have been complaints§ that electorates are small, and that the elections do not excite interest or bring forward good men. A class system of representation, which exists in Rangoon and in some of the Punjab municipalities, seems to have worked fairly satisfactorily.

Provision should be made for settling disputes arising out of elections in the civil courts.

Para. 789.

10768,
11154-7,
11162,
40612,
40632-5,
40660-5,
42169-75.

chairmanship.

851. Lord Ripon's Local Self Government Resolution of 18th May, 1882, contemplated that municipal councils should usually elect their own president or chairman (the term varies in different Provinces) who would generally be a non-official. But the only Provinces in which there is as yet any large proportion of elected non-official chairmen are Madras, the Central Provinces and the two Bengals.

In Bombay the Collector has hitherto usually been chairman of the headquarters municipality in each district, and the Sub-divisional officers of the others.¶ There were a few non-official chairmen; but in only one case (Poona) was such a chairman elected. The Bombay Government has, however, we understand, recently issued orders

4833,
14427-9,
22686,
23465.

32633-5,
32734-6,
33099,
35648-9.

33490,
33780.

* 9216, 10742, 10771, 15418, 20169, 23089, 25958, 33869, 39706-7.

† The Bombay Government have, however, we understand, recently ruled that two-thirds of the members should be elected.

‡ This wish was apparently not shared by witnesses in the United Provinces and Punjab.

§ 8631-41, 16393-7, 21965-8, 22688-90, 22703-6, 28678-80, 29163-6, 29626-7, 34040, 34047-50, 39709-14, 39946-58.

¶ We found that one officer in Sind was chairman of no less than five municipal councils.

40284,
40316-9,
39898-909,
39932-6,
40169-71,
41084.

36492-5.

Vol. III., App. III., p. 188.
Vol. VII., App. III., p. 187.

Para. 804.

862. We had some suggestions in Burma and the United Provinces as to giving municipalities larger powers to frame bye-laws; but, as in the case of rural boards, we consider that such bye-laws should require the sanction of outside authority, which should here be that of the Local Government in the case of cities and of the Commissioner elsewhere. The Local Government may suitably prescribe model bye-laws for the guidance of municipalities and Commissioners.

Municipal bye-laws should require the sanction of outside authority.

7224, 9777, 17696, 19143, 19642, 20258, 25979, 27189,

27852, 29193, 33181, 33869, 37222, 39832, 40831.

863. The placing of minor municipalities under the district boards was a question on which we invited the opinion of witnesses. The general evidence was, however, against the suggestion, and having regard to the large powers we recommend for municipalities, we see no object in such control. Matters on which outside control is to be reserved are of such vital importance that they ought to be dealt with by a representative of the executive Government, or by the Government itself. Nor should the district board exercise control over the work of the embryonic municipalities which we propose to place under town *panchayats*.

Minor municipalities and town panchayats should not be placed under the district boards.

Presidency municipalities.

Imperial Gazetteer, Vol. IV., pp. 284-5.

Act III., Bengal, of 1899.
Act III., Bombay, of 1888.
Act III., Madras, of 1904.

864. The Presidency municipalities of Calcutta, Bombay and Madras are of older date than the other municipalities of British India, and the first beginnings of local self-government in these towns go back to the 17th and 18th centuries. They are now governed by special Acts, which lay down the functions of the municipal councils, or corporations as they are here styled, and prescribe the taxation they may levy and their borrowing powers. The resources and powers of these bodies are much larger than those of any district municipality.

Presidency municipalities of Calcutta, Bombay, and Madras.

Imperial Gazetteer, Vol. IV., pp. 295-6.

Act III., Bombay, of 1888, sec. 57.

1201, 2185.

28256-f s.

Act III., Bombay, of 1888, sec. 57.

Act III., Bombay, of 1888, sec. 57.

865. These corporations contain a proportion, which amounts to one-half in Calcutta and Bombay, and is somewhat larger in Madras, of members elected by the rate-payers, while some of the other members are chosen by special bodies such as Chambers of Commerce and Trades Associations, and in Bombay, also by justices of the peace. Each corporation has a statutory standing committee (one-third of its members being nominated by Government in Calcutta and Bombay) which is the determining and sanctioning authority in respect of a number of matters. In Calcutta and Madras the municipal Chairman is appointed by Government; in Bombay he is elected by the corporation, but the executive administration is vested in a Commissioner nominated by Government. The Chairman in Calcutta and Madras, and the Commissioner in Bombay, can, however, be removed from office by a vote of the corporation, provided such vote is carried by a majority considerably in excess of one-half the total number of members. These officers are usually experienced members of the Indian Civil Service, and the Government fixes their pay, subject, in Bombay, to maximum and minimum rates of salary prescribed by law. Calcutta has also a Deputy Chairman and a Vice-Chairman, the former appointed by Government, the latter by the corporation subject to the approval of Government; while the Bombay Act provides for the appointment of a Deputy Commissioner by the corporation, subject to the confirmation of the Local Government.

Constitution of corporations.

Executive officials.

The Chairman in Madras and Calcutta, and the Commissioner in Bombay, have certain executive powers of their own: in respect to other matters they must get the sanction of the standing committee, while in others again they have to get the sanction of the corporation.

7191-5, 34781-8, 7211-3, 34795, 17940-4, 34804-6, 17949-57, 34818-21

Large powers allowed to the Calcutta and Bombay corporations.

866. The Calcutta and Bombay corporations are allowed very full discretion in the ordinary work of municipal administration. The Local Government does not pass the budgets of either body, or interfere with its liberty of regulating taxation within the provisions of the law. In Calcutta, however, Government sanction is required to the execution of works costing more than a lakh of rupees. As regards the municipal *personnel*, the sanction of Government is necessary, in Bombay, only in regard to the appointment of the engineer and the health officer; and in Calcutta to the appointment of these officers, and to the salary of any other *employé* who may draw more than Rs. 1,000 a month.

17963-5, 34838-9.

Act III., Bengal, of 1899, sec. 124.

Act III., Bengal, of 1899, sec. 20.

Act III., Bengal, of 1899, sec. 63 (1), (b).

Relatively stringent control in Madras.

867. The control of the Local Government over the Madras municipality is far more stringent. Its budget, and any deviation therefrom, require Government sanction, as does also the levy of municipal taxes. Various sections of the Municipal Act give the Local Government control in regard to the exemption of areas from water, drainage or lighting rates, the construction of water-works, the acquisition of land for street improvements, etc.

Act III., Madras, of 1904, secs. 94-7.

Ibid, sec. 116.

Ibid, secs. 145, 148, 200, 232.

Presidency municipalities should enjoy the same powers as Bombay. Rangoon should be placed in the same category.

Complaint has been made as to these restrictions, and we consider that all the Presidency corporations should have as full powers as Bombay now possesses; and that the Rangoon municipality ought to be treated on the same lines, in view of its population, the large future which lies before it, and the strength of the commercial community there.

5052-3, 5995-8, 5283-91, 6003-24, 5342-4, 34040, 5362-6, 45409, 5406-7, 11116-28.

868. The Presidency Municipal Acts necessarily reserve to Government the power to require, or provide for the efficient discharge of any service which may be grossly neglected.

Cf. Act III., Bengal, of 1899, secs. 20-4, & 573.

A nominated executive Commissioner, side by side with an elected chairman, preferable to a nominated chairman.

869. We concur with Sir Herbert Risley in preferring the Bombay system of a nominated official Commissioner, with an elected Chairman of the corporation, to that of a nominated official Chairman which applies in Calcutta and Madras. The Bombay method, while keeping the executive power in the hands of an experienced official, provides a dignified post as a reward for, and an incentive to, public spirit and interest in municipal affairs.

45717-20.

Educational and medical expenditure.

870. The bulk of the normal expenditure of the Presidency municipalities is in respect of roads and streets, buildings, lighting, ordinary sanitation, and provision of drainage and water supply facilities. Their liabilities for education and medical charges vary in the three cities, with the extent to which the Government maintains or aids hospitals, colleges and schools in these Provincial capitals. Their precise sphere of responsibility in regard to these two subjects must be determined by local circumstances, but we hold that where it is considered expedient that hospitals and educational institutions should be controlled by Government, the municipality should not contribute thereto except as a matter of voluntary agreement.

2283-90, 5411-5, 15697-701, 16638, 17967-70, 34827-8.

twenty years without the sanction of the Government of India, that is, without much delay and without proving a special case. The Commission proposes to maintain this restriction, only extending the period to thirty years in the case of loans in the open market for amounts not exceeding five lakhs. Mr. Meston, whose opinion is followed on this subject, lays stress on the desire of tax-payers to reduce present burdens as far as possible. He might also have given them credit for a reluctance to tie up their surplus revenue in one, or perhaps two, projects, so as to deprive themselves of the power to undertake other, even minor, improvements in the interval. In India, perhaps more than elsewhere, rapid sanitary progress is impossible without the free use of credit, which is not in itself an evil if it is amply secured by assets. The local authorities should, it seems to me, be in a position to directly encourage self-governing bodies to embark on well-considered schemes by allowing them to distribute the outlay over at least a generation, that is thirty years. The cost of water-works or drainage does not vary so much with the income or population of a locality as with the natural facilities, and in many ordinary cases, the obligation of paying off a necessary loan in twenty years is crippling and unjust to the men of the present day. The instances cited by Mr. Meston are recommendations for much longer periods, and as such, scarcely relevant to the proposal to restrict loan powers to thirty years. This is a limit within which comparatively little harm could be done, while the extra ten years would stimulate municipal enterprise. Personally, I am so much impressed with the need of encouraging both rural and urban boards to undertake works promoting the public life and health, that I would trust the local authorities up to ten lakhs and forty years, believing that an expression of disapproval by the Central Government in any occasional case of undue lenience would be sufficient to check the growth of serious abuse.

F. S. P. LELY.

NOTE BY SIR STEYNING EDGERLEY AND MR. HICHENS.

Chapter III. of the Report (paragraphs 72, 87 and 99).

1. While we agree in general with the recommendations set forth in this chapter, we desire briefly to explain our attitude as regards the line of policy to be adopted in future, since our suggestions differ in certain particulars from the conclusions arrived at in the Report.

2. We think that the ultimate aim should be to give Provincial Governments independent sources of revenue and some separate powers of taxation, subject to the general control of the Government of India and the Secretary of State. While recognizing that this position can only be reached gradually and by cautious steps, we think that, in view of the wider powers which it is proposed to give to Provincial Legislatures, the time has come for a more definite movement in that direction than is necessarily implied in the Report of the Commission.

3. In the first place we would urge the importance of giving, subject to the general control of the Government of India and the Secretary of State, some separate

powers of taxation to Provincial Governments, for it appears to us desirable that these should have more real financial responsibility than they possess to-day. At the present time, while they are to a considerable extent responsible for economical administration, the Provincial Governments are dependent for their resources on the Government of India. If they want to embark on fresh expenditure they must either economize in other directions, look to an automatic increase in their revenues, or apply to the Government of India for larger grants, since they have no power to modify taxation, subject to the small exceptions referred to in paragraph 97 of the Report. If the Government of India accept the request of a Provincial Government for further financial assistance, they usually have recourse to the expedient of "doles," discussed in paragraphs 75-9 of the Report.

4. The objections to this system referred to in paragraph 76 appear to us to carry great weight. The policy of doles is demoralizing and should be abandoned at the earliest possible date, but this reform can only be carried out when Provincial Governments are given some separate powers of taxation, for the alternative suggestion referred to in paragraph 65, under which the Government of India would be placed in funds by contributions from the Provinces, is no improvement on the existing position. The greatest safeguard for economical expenditure is that the authority which is responsible for it shall also be responsible to the public for raising the necessary funds. To-day Provincial Governments have no such responsibility for adjusting their expenditure to the capacity of the public for bearing the burden, and thus one of the most important attributes of government is withheld from them, while the fiscal system of the country tends to become unduly uniform and inelastic. On the other hand, the Provincial tax-payer has little inducement to consider the cost of improvements in administration, which he presses on the attention of Local Governments.

5. With reference to the objection of the Financial Secretary to the Government of India that increased Provincial taxation must fall chiefly on the land, we would point out that this criticism would not apply to the income tax, if fully provincialized. In 1882 the Government of India were prepared to entrust the management of the licence (now income) tax to district boards, and though the character of that tax was greatly altered in 1886, it would still seem to be a suitable head of taxation for Local Governments to control. There seems to be no adequate reason for a uniform rate of tax in all Provinces. Para. 741.

6. In the second place we think that Provincial Governments should have separate sources of revenue, and that the time has also come when the number of divided heads ought to be materially reduced. There is no doubt force in the argument referred to in paragraph 70 (i.) of the Report, that Local Governments benefit by broadening the bases of their revenue, and that the effect of reducing the number of divided heads will be to curtail the sources of revenue either of the Government of India or of Local Governments, but "he that will apply new remedies must expect new evils," and the objection is, in our opinion, outweighed by the consideration that,

by reducing the number of divided heads, opportunities for overlapping discussion in the Imperial and Provincial Legislatures will be lessened, and the power of initiative and sense of responsibility in Local Governments will be increased.

44860. It appears also to us more important to promote the policy of independent sources of revenue than to secure, so far as possible, that the same share of the chief sources of revenue shall be given to each Province, a point on which some stress appears to be laid by the Government of India.

42247-8. The detailed arrangements involved in the above two recommendations are matters for negotiation between the Government of India and the Local Governments. We do not, therefore, discuss proposals to carry out the policy. Considerable progress, however, could at once be made in all Provinces by reducing fixed assignments to a minimum. Thus in the Punjab at the time of negotiation of the last settlement in 1904-5, the fixed assignment was limited to three lakhs. Owing to the addition of recurring grants for police, education, grants to rural boards, etc., the figure had grown when we took evidence to 58½ lakhs. That amount was more than sufficient, on the figures put before us, to provincialize fully the revenue and expenditure under the heads excise, stamps, forests, and assessed taxes.

Cf. para. 742. 7. Lastly, we think that the Budgets of Provincial Governments should no longer be incorporated in that of the Government of India. There is, in our opinion, no stronger case for including Provincial Budgets in that of the Government of India than there is for embodying the Budgets of local boards in those of Provincial Governments. For purposes of statistics and comparative study the more useful figures of *actual* revenue and expenditure for India (whether Imperial, Provincial or Local) can still be presented as a whole in the 'Finance and Revenue Accounts.' The treatment of municipal funds as 'excluded' has undoubtedly greatly aided the progress of local self-government in those bodies, and the exclusion of the accounts and estimates of rural boards from the Government of India Budget in 1908-9 has paved the way for larger local decentralization. There is therefore every reason to infer that the entire separation of the Provincial and the Imperial Budgets will contribute to the growth of greater freedom in Provincial administration.

Para. 772.

8. It will also simplify the Budget of the Government of India, and will render it unnecessary to make the introduction of that Budget the occasion for a discussion ranging over the whole field of Indian administration. The Imperial Budget, and the discussion thereon, can then be confined to the consideration of Imperial resources and obligations, and this will effectually secure that local matters already debated in Provincial Legislatures shall not be again discussed in the Imperial Council.

9. Provincial Budgets should still be submitted to the Government of India, for consideration of their policy, before introduction in the Provincial Legislatures; and they should still require the sanction of the Government of India after discussion in those assemblies. Provided, however, that Local Governments maintain the prescribed

minimum balance, and observe the general policy and financial rules of the Government of India, this ultimate sanction would, save in very exceptional circumstances, be purely formal. It must also be remembered that the accounting and audit work is carried out by the Government of India, and that Local Governments have no borrowing powers. The Government of India will, therefore, still retain ample powers of general control over the financial policy of Local Governments.

S. W. EDGERLEY,
W. L. HICHENS.

NOTE BY MR. HICHENS.

Paragraph 661 of the Report.

1. I am unable to agree with the general purport of this paragraph, which is that the length of tenure of appointments, such as the headship of a district, should be limited.

2. The majority of witnesses who spoke to the point thought that a Collector's tenure of his charge should be limited to three or five years, for the reasons enumerated in the Report, viz., that a varied experience is desirable, and that a prolonged stay in a single district may render an officer narrow-minded or apathetic, may enable his subordinates to learn or play upon his idiosyncrasies, and may prejudice the district by the fact that he is not equally interested in all branches of the administration.

3. These objections, doubtless, are not without force, but there are certain qualifying circumstances which seem to be worth mentioning. In the first place, an officer does not usually attain to the full rank of Collector before he has served at least ten years, and by that time his judgment should be sufficiently mature, and his experience sufficiently ripe, to enable him to cope with the problems of district administration.

Again, the tendency to narrow-mindedness or apathy can be mitigated by the judicious taking of leave and the personal influence of the Commissioner. Moreover, the work of a district is varied in character, and, in the opinion of an officer who had himself served in one district for six years, the more a man knows about a district, the more interested he gets. 16188.

4. Apart from this, an objection which appeared to be uppermost in the minds of certain non-official witnesses was of a different character. They could not contemplate with equanimity the chance of a district being saddled with an unpopular Collector for an indefinite period, and preferred the certainty that their unhappiness would be short to the possibility of prolonged well-being.

5. This view appears to be unduly pessimistic. Probably there always have been, and always will be, Collectors who are harsh and unsympathetic, but these are exceptional. The Indian Civil Service is second to none, not merely from the point of view of efficiency, but from that of the high level of disinterested enthusiasm by which its members are actuated, and that this is not more fully appreciated in India is largely due to the fact that it has now come to be taken for granted.

There is no justification for assuming that officers will, save in exceptional cases, be harsh or unsympathetic.

and to base administrative policy on such an assumption would be a mistake. The obvious course is to shape the early training of officers so as to check such failings, and in the last resort to remove anyone who proves wholly unsuitable.

6. A more serious objection to the prolonged tenure of district charges is the fact that some districts are much less attractive, both climatically or otherwise, than others. It may seem unfair that one District Officer should be condemned to spend a large part of his life in a lonely or unhealthy district, while another lives in pleasant surroundings, and, from the point of view of the individual, no doubt this is so. Public interests are, however, paramount, and if it can be shown that a prolonged tenure of a district charge is of vital importance to good administration, personal considerations must give way. Districts vary also in importance, and it may be urged that the Collector of an easy district may not have full opportunities of proving his worth. Moreover, it may be difficult to select the best men for the heavy charges. The answer is that by a proper system the Government should be able to judge of a man's capacity before he attains the rank of Collector, and that even in the lightest district there is work waiting to be done which will tax the highest capacities of an officer. It should also be the business of Commissioners to see that comparatively unobtrusive work of this nature is not overlooked.

7. I have set out the objections to a prolonged tenure of such charges as clearly as I can, and with no wish to minimize them, because it seems to me that the question is of the greatest importance.

The success or failure of British administration in India depends primarily on the quality of district administration, and, according as that administration is good or bad, will the Government of the country be judged in the eyes of the great mass of the population. It appears to me that really efficient and sympathetic district administration depends mainly on a thorough knowledge of the people by the Collector, and even more of the Collector by the people; and for the acquisition of such a knowledge the short space of 3 or even 5 years seems miserably inadequate.

The personal equation must necessarily enter very largely into the work of district administration, and it is of paramount importance that the Collector should win the respect and affection of the people of his district. A brief sojourn of a few years cannot effect this.

8. It is no answer to say that within this period a Collector gets to know not merely his subordinate officials but the leading men of the district, and gains a slight acquaintance with the more prominent village notabilities. To the great mass of the people he will be an unknown quantity, and there is consequently no basis for the mutual feelings of confidence and regard which are the only sure foundation of good government.

Nor, again, is it a sufficient answer to say that a Collector will probably have spent much of his earlier years in some of the districts which he is eventually called upon to administer.

9. The evidence of some witnesses, whose opinions are entitled to great weight owing to their long Indian experience, is strongly in favour of a prolonged tenure of district charges. For example, Dr. Campbell, who has resided for 35 years in the Chota Nagpur division, emphasizes the desirability of a long residence in a district by a Collector, and he attributes the fact that executive officers are out of touch with the people largely to the shortness of their tenure of a charge. He mentions that the one man in the Gobindpur sub-division who is remembered to-day was there for a long time, and refers with approval to the case of a Commissioner who ruled his division for a quarter of a century. 17838.

Nor is this view confined to non-officials. For example, an officer who was for six years in the Santhal Parganas urges the importance of continuity. District Officers, he says, should be as permanent as officers in a native regiment. 16144. 16125.

10. The ideal to be aimed at is that when once an officer attains the full rank of Collector and is placed in charge of a district, he should remain there, subject to leave requirements, for the rest of his service or until he is promoted.

Recruitment for higher posts will, no doubt, absorb a considerable number of Collectors, but a large proportion cannot under normal conditions expect to rise beyond the rank of Collector.

For those reasons the administration of a district should be regarded as the work in life of the ordinary Civilian on the executive side, and his training should be shaped to that end. With this object in view it is desirable that officers should have a wide experience during their earlier years, and should be acquainted not merely with the district administration of their own province in all its aspects, but with secretariat work.

11. A great advance will have been made if the policy of permanence of district tenure is clearly and unmistakably recognized, and it seems to me that nothing short of it will avail to stop the pernicious rapidity of transfer which now obtains.

Doubtless it will be very difficult, if not impossible, to give effect to it in its entirety, but it will not be hard to improve on the present position which is that a Collector who has been more than six years in charge of one district is regarded as a curiosity. Moreover its recognition will prevent an officer being transferred merely because he has been three or five years in one district.

12. Apart from the difficulties already referred to, the chief practical obstacles appear to be:—

(a) Absence on leave or through sickness.

The principle underlying the present leave regulations appears to be that officers should go on leave at long intervals and for long periods, rather than at short intervals and for short periods. The latter alternative appears to me preferable, and I am in favour of the suggestion thrown out in paragraph 157 of the Report that periods of furlough leave, which are usually on half pay, should be commutable to shorter leave of absence on higher pay.

This proposal does not involve increasing the frequency of transfers, because the staff in every district should normally be sufficiently strong to provide for the replacement of officers when on leave by substitutes within the district. It should also be strong enough to enable District Officers to take a few weeks' leave in India each year.

13. These proposals are intended to prevent prolonged absence on ordinary leave and to minimize the chances of serious breakdown, but doubtless cases of sickness must occur, in which longer periods of absence from duty will be necessary. In such cases it might not be desirable that the acting promotion should go to the subordinate on the spot.

These recommendations will doubtless involve a considerable increase of staff, but the expense appears justified by the paramount importance of securing that the district administration shall be efficient and stable, and that the European element shall be sufficiently large to be brought into direct and personal touch with all classes of the people.

14. (b) Promotion and deputation.

The field of work, open to the ordinary Civilian, is necessarily wide, and it would be fatal to the prospects of recruitment if broad avenues of employment were not open to candidates. Moreover, since the highest posts under Government are held by members of the Service, it is desirable that their experience should be wide.

With all its advantages, however, the principle of mobility is inconsistent with the permanence of tenure which it is desirable to secure. It becomes of importance, therefore, to prevent its abuse. Where, as in the case of the Customs, Accounts, and Postal Departments, special services have been created with conditions of their own, it should never be necessary to trench upon the district staff for the purpose of supplying them with officers. The principle of specialization, which has been largely accepted in theory, should be strictly adhered to in practice, and not merely the special departments, but the body of District Officers themselves, should be regarded as a distinct and self-contained service, with a training and prospects of its own.

W. L. HICKENS.

GENERAL SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS.*

General relations of the Provincial Governments with the Government of India: Chapter II.

1. Provincial Governments should be subject in all respects to the general control of the Government of India, and their functions and powers should be variable by that Government or by the Secretary of State. Para. 46.

2. Future policy should be directed to the enlargement of the spheres of detailed administration entrusted to Local Governments and the authorities subordinate to them. Para. 49.

Finance: Chapter III.

3. While, in present circumstances, we are generally satisfied with the financial relations now existing between the Government of India and the Local Governments, we suggest :—

(i.) That when fixed assignments in any Province become unduly large, they should be commuted, as circumstances permit, into shares of growing revenue. Para. 69.

(ii.) That when the revenues of Provincial Governments require general increase, this might be provided by gradually provincializing certain heads of revenue which are now divided. Para. 71.

(iii.) That in respect of services for which they pay, wholly or in part, Provincial Governments should receive the powers lately granted to the Government of India as regards creation of appointments, and alteration in their emoluments; grant of office, house, conveyance or fixed travelling allowances; passing of additions to minor establishments up to a limit of Rs. 50,000 per annum; and deputation and temporary appointments. Paras. 120, 123, 129, & 133-5.

We also suggest further enhancement of the powers of the Government of India, and of Provincial Governments, in respect to the creation of new appointments, and the raising of salaries. Para. 121.

(iv.) That the restrictions on Local Governments in respect to the abolition of appointments or reduction in their emoluments, and to the creation, abolition, or reduction in pay, of classes or grades of officers should be done away with in the case of 'Provincial' and 'Subordinate' services. Paras. 125-127.

(v.) That uniformity of pay is unnecessary in respect of 'Provincial' and 'Subordinate' services of the same general character, but working under different Local Governments; and that rules for the recruitment of 'Provincial' services need not require the sanction of the Government of India. Para. 128.

4. If, however, Provincial Legislative Councils obtain an effective control over Provincial finances, we consider that it will be necessary hereafter :—

(i.) To give the Provinces more distinct sources of revenue, and greater powers over their budgets. Para. 87.

(ii.) To allow Local Governments to impose special Provincial taxation, subject to the preliminary sanction of the Government of India and the Secretary of State. Para. 99.

(iii.) To give them larger latitude in regard to appointments belonging to 'Provincial' and 'Subordinate' services. Paras. 122 & 133.

(iv.) To raise the Rs. 50,000 limit above referred to in the case of minor establishments, and to confine Para. 130.

* Dissents recorded by individual members on certain points are not mentioned here.

scrutiny of proposals in respect of such establishments to financial considerations.

Para. 131. 5. We deprecate, even in present circumstances, minute criticism on points of administrative detail in cases which Local Governments have to submit for sanction under financial rules.

Paras. 146-7. 6. We recommend some increase of the powers of Provincial Governments in dealing with establishments which are wholly paid for from Imperial revenues; and we propose that the Chief Commissioner of the North-West Frontier Province should be given a *quasi*-provincial settlement.

Paras. 155-7. 7. In regard to the Civil Service Regulations, we think :—

(i.) That a number of the rules are rigid and complicated, especially those relating to leave, travelling allowances, and "foreign service."

(ii.) That in respect of officers serving under them, Local Governments should usually have the same power to relax ordinary rules in special cases as is enjoyed by the Government of India.

(iii.) That they should be allowed to delegate to Boards of Revenue, heads of Provincial departments, and Commissioners—in respect of officers appointed by, or serving under these—a large portion of the powers vested in them by the Code.

Para. 158. We recommend that the Civil Service Regulations should be thoroughly revised in accordance with the principles we have suggested.

Para. 169. 8. The Civil Account Code is also unnecessarily minute, and should be revised so as to confine it to rules of procedure necessary from the point of view of Imperial finance.

Paras. 175-6. 9. Accounts rules and procedure, and audit requirements should be simpler in the case of expenditure incurred by local bodies, than in the case of direct Government outlay.

Para. 186. 10. The detailed control hitherto exercised by the Government of India over Excise administration in the Provinces should now be largely diminished.

Public Works: Chapter IV.

Paras. 201-2. 11. We point out the necessity for further decentralization in regard to the Public Works Department. Our principal recommendations are as follows :—

Para. 206. (i.) Local Governments and the Government of India should be allowed to pass estimates for individual works up to a limit of 20 lakhs total cost, the present limit being 12½ lakhs.

Para. 208. (ii.) The Governments of the other major Provinces should have the same power of passing construction estimates for Imperial works as is now enjoyed by Madras and Bombay.

Para. 211. (iii.) Local Governments should be allowed full discretion in delegating to their officers powers of professional sanction in respect to public works.

Para. 214. (iv.) They should have larger discretion in the matter of constructing houses for their officers.

Para. 220. (v.) The Governments of all the major Provinces should be able (as Madras and Bombay now are) to appoint their own Chief and Superintending Engineers.

Para. 223. (vi.) Local Governments should not be under any special restrictions in respect to their 'Provincial' and 'Subordinate' public works staff.

12. With a possible exception in regard to railways, Para. 224. the Public Works accounting staff should be under the Finance Department of the Government of India.

13. The Public Works Code should be materially Para. 229. simplified, its provisions being confined to rulings necessary for general application in the interests of Imperial finance and control.

Land Revenue: Chapter V.

14. All the major Provinces should have the same Paras. 245, powers as the Governments of Madras and Bombay now 249, & possess in settlement matters. 253-5.

15. The general principles of land revenue assess- Para. 252. ment should be embodied in Provincial legislation.

16. In land revenue, and in all other matters, rules Para. 259. which an Act permits to be made by a Local Government should be subject merely to the general control of the Government of India, and not to its previous sanction.

17. We suggest general principles in respect to Paras. alienation of Government land and rights appertaining 273-5. thereto, which give a clearer position, and larger freedom, to the Local Governments. The general principles governing such alienation should be made the subject of legislation.

Forests, etc.: Chapter VI.

18. We emphasize the need for further decentraliza- Paras. 292 tion in regard to forest administration, and recommend & 317. that :—

(i.) The Inspector-General of Forests should cease to Para. 305. be a *de facto* Deputy Secretary to the Government of India, and be simply an advisory and inspecting officer.

(ii.) The Governments of all major Provinces which Para. 306. possess a considerable forest staff should be able to appoint their own Conservators (and Chief Conservators where these exist) as Madras and Bombay now do.

(iii.) Certain restrictions now imposed on Local Paras. Governments by the Forest Acts should be relaxed, and 310-11. any future important amendment of the Forest law should be undertaken in the Provincial Legislative Councils.

(iv.) If the Indian Forest Code is to be retained at Para. 315. all, it should only contain matters essential for Imperial control.

Subjects dealt with in the Home Department: Chapter VII.

19. In regard to police, the control of the Govern- Paras. ment of India, apart from that vested in them by financial 349-50. rules, should be limited to the prescription of general principles and lines of policy. Nor should they exercise any special control over 'Provincial' and 'Subordinate' police establishments in the Provinces.

20. Any material alteration in the Police laws should Para. 351. be effected by Provincial legislation.

21. While desiring to maintain the Indian Medical Paras. 377 Service as an Imperial, and essentially military, organi- & 384. zation, we recommend that Local Governments should have larger control in respect to commissioned medical officers doing civil work in the Provinces. In particular, they should be able to select the heads of their Medical and Sanitary Departments.

Para. 379. 22. Local Governments should have as full power over their civil assistant surgeons and hospital assistants as in regard to other 'Provincial' and 'Subordinate' services.

Imperial Inspectors General: Chapter VIII.

Paras. 395-404. 23. We dwell upon the danger of these officers—who should be mainly confined to technical functions, inspection, and the giving of advice and information—being allowed to usurp any administrative control in respect to Provincial departments, and we lay down what their duties ought to be, and how they should be exercised.

Legislation, Appeals, and Reports and Returns: Chapter IX.

Paras. 414-16. 24. The legislative amendments consequent on our proposals can be most conveniently accomplished by the enactment of a General Act of Delegation, which will permit the transmission of executive functions to a lower authority than that indicated in any particular Act, by Government notification. We suggest conditions and safeguards which will prevent this procedure from leading to any material encroachment on the prerogatives of the Legislatures.

Paras. 422-4. 25. Officers of 'Imperial' services must retain a right of appeal against orders of a Local Government which affect them prejudicially. Otherwise, we would only, as a rule, allow appeal from original orders of Local Governments. Where these have acted as appellate authorities, their decisions should be final.

Para. 429. 26. As a means of reducing reports and returns, we suggest a fresh inquiry similar to that set on foot by Lord Curzon's administration, which should be repeated every few years.

Para. 433. 27. Provincial administrative codes and manuals are too lengthy, and should be curtailed as opportunity offers.

Constitution of Provincial Governments: Chapter X.

Paras. 439-446. 28. From the administrative point of view, we consider that the system of single Lieutenant-Governors is no longer suited to the larger Provinces. We are not in favour, however, of providing Civilian Lieutenant-Governors with Civilian colleagues, or of converting members of Boards of Revenue into subordinate colleagues of the Lieutenant-Governor. We prefer a regular Council Government, such as exists in Madras and Bombay, with a Governor usually, but not invariably, appointed from Home. We think that all Council Governments should consist of not less than four members besides the Governor, and that not less than two of these should be appointed under the conditions which now apply in Madras and Bombay. This enlargement would permit of the appointment of specially qualified natives of India.

We recognize, however, that change in the existing system is not equally urgent in all Provinces, and that the time for making such change must be largely determined by political considerations.

Paras. 449-50. 29. We make suggestions for placing Secretariat officers more in touch with district work, and we draw attention to an undesirable tendency to uniformity in Provinces whose constituent portions are not homogeneous.

Paras. 452-3. 30. Executive Councils of the character we propose should allow of more satisfactory arrangements for the control of public works and finance in the Provinces.

Board of Revenue and Financial Commissioners: Chapter XI.

31. We think that, with the Local Governments constituted as at present, Boards of Revenue and Financial Commissioners should be retained; but that they might advantageously be absorbed in the Executive Councils which we have suggested.

32. In that event, the existing Board of Revenue in Madras should be replaced by a system of territorial Commissioners. Under existing conditions, we would enlarge the functions of the Board of Revenue so as to include matters, outside revenue, dealt with by Commissioners in other Provinces.

33. In Bombay, where there is no Board of Revenue, Commissioners should have full opportunity for collective consultation, while an enlarged Executive Council should afford the further co-ordination in respect of revenue matters which is elsewhere provided by a Board of Revenue or Financial Commissioner.

34. So long as Boards of Revenue and Financial Commissioners remain, they should have larger powers than at present, the control of the Local Government in matters dealt with by the Board, etc., being confined, as far as possible, to matters of principle and policy.

Commissioners: Chapter XII.

35. We consider it essential to give larger powers to Commissioners, and reject proposals for their abolition, or their conversion into mere advisory and inspecting officers.

36. It is specially necessary to entrust them with the co-ordination of the work of the various special departments within their divisions. A Commissioner should have full right to call for any information from the officers of such departments, and to have it given to him spontaneously in regard to any proposed new departure of importance. Any views he may express should receive the fullest consideration, and he should be able to stop any action of a department which he considers undesirable, reference to the Local Government being thereupon made if the departmental authorities ask for it.

37. We make specific suggestions for co-ordination in respect of local public works expenditure.

38. We make proposals for giving Commissioners and Collectors a voice in regard to secondary and collegiate education, and in respect of training and technical schools.

39. We suggest larger financial powers for Commissioners.

40. We consider that they should have power to appoint tahsildars and officers of like standing; that they should be able to post junior Civilian and Deputy Collectors within their divisions; and that they should be competent to invest officers with magisterial powers.

41. In matters connected with land revenue and general administration, Commissioners should be given all powers which cannot safely be delegated to Collectors, and the exercise of which is not deemed an essential function of the headquarters officers.

Paras. 522-3. 42. We suggest the general adoption of a system of Provincial conferences similar to that adopted in Bengal. Such conferences would consist of (a) Commissioners of divisions; and (b) members of the Board of Revenue, or the Financial Commissioner, of the Province (so long as these exist), Secretaries to Government, and heads of Provincial departments. Non-officials of standing should also be invited to attend for the discussion of particular subjects.

Para. 524. 43. Commissioners in all Provinces should also meet by themselves for the discussion of important questions, and should be able to submit joint representations to Government on questions of policy and procedure.

Para. 525. 44. We suggest that the Provincial conferences should be supplemented by analogously constituted conferences in each division.

Paras. 533-4. 45. We do not consider it advisable to create special advisory councils for Commissioners and Collectors, in view of the fact that the Commissioner will have the benefit of the opinions of the divisional conference above suggested, while the Collector can consult his district board. We should like to see the practice of consultation with the district board on matters outside their legal sphere, extended.

Collectors: Chapter XIII.

Paras. 538-9. 46. We consider it necessary to enhance the powers and position of the Collector. He should be recognized as the head of the district in all administrative matters; and he should be entitled to call for information from officers of special departments, and to have such information given to him spontaneously in matters of importance, while any views he may express should receive the fullest consideration from such officers.

Paras. 544-5. 47. The Collector should have a weighty voice in regard to the distribution of irrigation water, outlay on Provincial roads, and other matters dealt with by the Public Works Department; but his relations with the officers of that department in such matters must be left for Local Governments to determine.

Paras. 547-8. 48. His present position in regard to police matters should in no case be weakened.

Paras. 552-3. 49. In all matters affecting the people, district forest officers should be regarded as assistants to the Collector; and minor forest lands and pastures might be transferred to the control of the land revenue authorities.

Paras. 554-5. 50. In matters connected with land revenue and general administration, our recommendations for the universal application and development of the sub-divisional system will make the Collector mainly a supervising, controlling, and appellate authority in regard to the ordinary district administration. The relief from detailed work thus given to Collectors will enable the transmission to them of a variety of powers hitherto reserved to Commissioners. The general presumption should be that, in cases which come up to him, the Collector should be the deciding authority; and while there are certain matters, financial and otherwise, in which he cannot be given a free hand, the sphere of these should be limited as far as possible.

Para. 449-51.

Paras. 452-3. 51. We make suggestions for giving larger financial powers to Collectors, and for improving their office establishments.

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52. District establishments which deal with land records or with work in connexion with assessments outside a special land revenue settlement, should be under the Collector, and the main results of land revenue settlement schemes should be submitted by the Settlement Officer through him. Paras. 563-4.

53. The Collector should be the final authority in matters affecting village officers. Para. 565.

54. The necessity for a general increase in the district staff cannot be gauged until the full effect of our proposals has been considered, but we are satisfied that an increase in the *cadre* is of primary importance in several Provinces, and we think this question should be taken up without delay. Para. 570.

Sub-divisional, and other subordinate district, officers: Chapter XIV.

55. We consider that the sub-divisional system should be universally applied; and that the Sub-divisional officer should be a Collector of first instance, having the tahsildars of his sub-division under him, and dealing himself with revenue matters which they cannot dispose of, or with appeals from them. Apart from special difficulties in decentralizing work affecting the realization of the land revenue in the two Bengals, the general presumption should be that the Sub-divisional officer is competent to dispose (subject to appeal to the Collector) of questions with which the tahsildar cannot deal; but we indicate exceptions which must apply to such a general proposition. Paras. 582-7.

56. Sub-divisional officers should deal with the appointment and removal of village officers, and of junior clerks within their sub-divisions. Para. 589.

57. They should hear appeals in criminal cases from second and third class magistrates in their sub-divisions. Para. 590.

58. They should reside permanently within their charges, but they may spend some portion of the year at the headquarters of the district, if the Local Government considers this expedient. Para. 591.

59. In Provinces in which Collectors, Sub-divisional officers and tahsildars now dispose of civil suits, they should be relieved of this duty as soon as circumstances permit. Para. 594.

60. The tahsildar should be the disposing officer (subject to appeal to the Sub-divisional officer) in matters in which his opinion must in practice be accepted. We would not, however, give tahsildars financial powers, save in the matter of agricultural loans, nor the power to appoint to village offices, or to fill up vacancies, other than those occurring in menial posts, in their own office establishments. Paras. 595-6.

61. Tahsildars who discharge criminal functions should receive second class magisterial powers as soon as they have proved their fitness as magistrates of the third class, and some may expediently be granted first class powers. Para. 597.

62. We have had much evidence as to tahsildars being over-worked. In so far as they cannot adequately be relieved by the grant to them of larger powers, by the transfer of criminal case-work to separate officers, or by Para. 598.

Para. 691. 84. The exercise of special revisionary powers in cases where a regular appeal does not lie should be very closely restricted.

Village organization: Chapter XVIII.

Paras. 699-706. 85. It is most desirable to constitute and develop village *panchayats* for the administration of certain local affairs within the villages. This system must, however, be gradually and cautiously worked. The headman of the village, where one is recognized, should be *ex-officio* chairman of the *panchayat*; other members should be obtained by a system of informal election by the villagers. The *panchayat* should be a small body of about five members, and only in exceptional circumstances should different villages be brought under the same *panchayat*.

Paras. 707-10. 86. The functions of *panchayats* must be largely determined by local circumstances and experience. We make the following general suggestions:—

(i.) They should have summary jurisdiction in petty civil and criminal cases.

Para. 711. (ii.) They should be allowed to incur expenditure on the cleansing of the village and minor village works.

Paras. 712-13. (iii.) They might be entrusted with the construction and maintenance of village school-houses, and with some local control in respect of school management.

Para. 714. (iv.) Selected *panchayats* might have the management of small fuel and fodder reserves.

Paras. 715-19. 87. We consider it essential for the success of the *panchayat* system that it should not be concomitant with any new form of local taxation. *Panchayats* should receive a portion of the land cess levied for local board purposes in the village, special grants for particular objects of local importance, receipts from village cattle-pounds and markets entrusted to their management, and small fees on civil suits filed before them. Their application of the funds entrusted to them should be judged by general results, and should not be subject to rigid audit.

Para. 721. 88. With the *panchayat* system thus developed, we do not consider it necessary to retain artificial local agencies such as village unions and sanitary committees.

Para. 722. 89. Such outside supervision of *panchayat* affairs as is necessary, including the creation of new *panchayats*, enhancement or diminution of powers, and, where necessary, abolition of an unsatisfactory *panchayat*, must rest with the district officers. *Panchayats* should not be placed under the control of district or sub-district boards.

Para. 723. 90. We call attention to evidence received in some Provinces as to the under-payment of village officers, and their resort to corrupt practices.

Rural Boards: Chapter XIX.

Para. 736. 91. We think that sub-district boards should be universally established, and that they should be the principal agencies in rural boards administration.

Ibid. 92. Ordinarily a sub-district board should be established for each taluka or tahsil, but where sub-divisional boards have been working, or may be made to work, satisfactorily, the sub-division may remain the jurisdictional area.

93. We do not, however, propose to abolish district boards, or to make them mere councils of delegates from the sub-district boards for the settlement of matters of common interest. Nor, on the other hand, do we desire to place sub-district boards entirely under the control of the board for the whole district. We suggest a scheme under which the sub-district boards will have independent resources, separate spheres of duty, and larger responsibilities within these; while the district board, besides undertaking some direct functions for which it seems specially fitted, will possess co-ordinating and financial powers in respect of the district as a whole.

94. Sub-district boards should have the charge of minor roads in the district; of primary and (where they desire it) of middle vernacular education; of medical work; of vaccination; and of sanitary work in rural areas where this has not been entrusted to *panchayats*.

95. They should have a freer hand than at present in respect of school curricula and other matters dealt with in the Provincial Educational Codes, and should seek to promote education by grants-in-aid to indigenous or private institutions rather than through board schools. The board school staff, and the local inspecting agency required for board and aided schools, should be under their control, but there should be a further inspection of such schools on behalf of Government.

96. The district board should keep up the main roads in the district, with the exception of trunk roads which should be a Government charge; and should maintain district services, for work under the sub-district boards, in respect of roads, education, medical relief and sanitation.

97. District boards which desire to maintain their own engineers should be allowed to do so, and it should be left to the discretion of the Local Governments to employ such engineers to execute minor works for Government.

98. The present restrictions on the sanction of ordinary works and sanitation estimates by rural boards should be abrogated, but they should have the right to call upon Government engineers and sanitary officers for assistance in regard to such matters.

99. We see no objection to district boards levying a special cess for the construction of tramways or light railways, subject to the conditions now in force in Madras.

100. The Government should place rural boards on a sounder financial footing—

(i.) By letting them have the whole of the land cess.

(ii.) By rateable distribution of the special grant of 25 per cent. on the land cess now made.

(iii.) By increasing this grant when circumstances permit.

(iv.) By taking over charges in respect of trunk roads; famine and plague relief; local veterinary work; and any charges now incurred by the boards in regard to police, registration of births and deaths, etc. Nor should rural boards be required to make any contribution in respect of Provincial services, for other items of Provincial administration, or for assistance rendered to them by Government officers in the ordinary course of their duties.

- Para. 773. 101. Where poor districts require special grants from Government, these should be made in lump sums, or as percentages of expenditure incurred on specific services, and they should be given under a *quasi*-permanent settlement.
- Para. 774. 102. District boards should not be allowed to increase the land cess beyond one anna in the rupee on the annual rental value, and sub-district boards should not raise any separate land cess. Otherwise rural boards should be able to levy rates and fees at their discretion within the limits laid down by law. Where no definite limits have been prescribed, the sanction of the Commissioner should be required to changes in the rates.
- Paras. 776-7. 103. Sub-district boards should receive a fixed proportion, generally one-half, of the land cess raised in their areas, and certain sources of miscellaneous revenue. Additional resources would come from grants distributed by the district board.
- Para. 777. 104. The district board's principal items of revenue would be the rest of the land cess, less the amount to be assigned to village *panchayats*; certain miscellaneous receipts; and grants from Government. Such monies as are not required for direct district board services should be distributed among the sub-district boards, with reference to their varying needs.
- Para. 778. 105. Rural boards should not be bound to spend specific proportions of their income on particular services.
- Para. 779. 106. Sub-district boards should not have borrowing powers. District boards may borrow under present conditions.
- Paras. 780-3. 107. Rural boards, whether district or sub-district, should have full power to pass their own budgets. They should, however, maintain prescribed minimum balances, which should not be drawn on without the sanction of the Commissioner in the case of district boards, and of the district board in the case of the sub-district boards.
- Para. 787. 108. The sanction of the Commissioner should be required in regard to the appointment, removal and salary of district board engineers, paid secretaries and health officers, where these are entertained. Otherwise, the only outside control required over rural boards in establishment matters is the promulgation by the Local Government of model bye-laws or schedules, laying down general rules in regard to such matters as leave, acting and travelling allowances, pension or provident funds, and the maximum salary to be given to officials of various classes. Departure from these schedules should require the sanction of the Local Government, or of the Commissioner in salary matters.
- Para. 789. 109. Sub-district boards should contain a substantial majority of elected members, with a nominated element sufficient to secure the due representation of minorities, and of official experience. The method of election should be suited to local circumstances and should be such as to provide for the due representation of different communities, creeds and interests. District boards should also contain an elective majority, to be chosen by the non-official members of the sub-district boards.
- Paras. 795-7. 110. The Collector should be president of the district board; and the sub-district board president should be nominated, and should usually be the Sub-divisional officer

or the tahsildar. The vice-presidents should, however, be elected non-officials.

111. The appointment of nominated members of rural boards and of presidents of sub-district boards, and the gazetting of elected members and vice-presidents, should rest with the Commissioner.

112. Rural boards should have power to delegate any of their administrative functions to committees, and to include in them persons who are not members of the board.

113. The proceedings of sub-district boards should be conducted in the vernacular, and those of all rural boards should be published in the vernacular.

114. The creation, suspension or abolition of rural boards, and all alteration in their constitution, must remain in the hands of the Local Government, but there need not be previous reference to the Government of India as is now required in some Provinces.

115. The Commissioner should be able to direct a board to perform any specific act or duty imposed on it by law, and, if his warnings have been neglected, should be competent to take action at its expense. The present powers given to Commissioners and Collectors to intervene in urgent cases, where action of a board is in excess of its legal power or seems likely to lead to a breach of the peace, etc., must remain.

116. The right of inspection of rural board works and properties now given to Commissioners and Collectors should remain. Officers of special Government departments, such as those dealing with public works, education and sanitation, should also have the right to inspect rural boards' works and institutions.

117. While we look forward eventually to a system of rural boards in Burma, the time and method of introducing these should be left entirely to the discretion of the Local Government. We would leave similar discretion to the Local Government as to the creation of district boards in Assam, where there are now only sub-divisional boards.

Municipalities: Chapter XX.

118. A number of the petty municipalities now existing will not be fit to exercise the large powers which we propose for municipalities in general, and should, like the present "notified areas" and some of the existing local fund "unions," be administered, on more simple lines, by committees which may be styled "town *panchayats*."

119. Municipalities should have the same full powers as we suggest for rural boards in respect to the services assigned to them.

120. They should undertake primary education and may—if they are able and willing to do so—devote money to middle vernacular schools.

Otherwise, the Government should relieve them of any charges they now have to incur in regard to secondary education, hospitals at district headquarters, famine relief, police, veterinary work, etc. Nor should they contribute for services which are made Provincial, or be made to devote specific proportions of their income to particular objects.

We do not propose to relieve them from plague charges, but where these are heavy the Government should contribute substantially.

- Para. 837. 121. While we do not propose that municipalities should receive any regular subvention from Government, corresponding to the 25 per cent. on the land cess given to rural boards, they should receive assistance in respect to specially large projects, such as those concerned with drainage or water supply; and in the case of the poorer municipalities some subvention for general purposes will probably be required. Grants of this latter description should, as in the case of rural boards, be of a practically permanent character.
- Para. 839. 122. Municipalities should have full powers in regard to taxation, within the limits of the laws under which they work.
- Para. 841. 123. Government control over municipal borrowing should continue, and any permanent alienation of municipal property, or lease of the same for periods of seven years and upwards, should require outside sanction.
- Paras. 843-4. 124. Subject to the maintenance of prescribed minimum balances, municipalities should have a free hand in respect to their budgets.
- Paras. 847-8. 125. The control of municipalities over their establishments should be of the same character as has been suggested for rural boards.
- Paras. 849-52. 126. Municipal councils should ordinarily contain a substantial elective majority, and should usually elect their own chairman. Government officers should not be allowed to stand for election; but where a nominated chairman is necessary, he should be an official.
- Para. 853. 127. In some of the larger cities it might be desirable to vest the executive administration in the hands of a full-time nominated official, apart from the chairman of the municipal council. Such an officer would, however, be subject to the control of the council as a whole, and of a standing committee thereof.
- Para. 854. 128. Where a vice-chairman of a municipal council is required, he should be an elected non-official.
- Para. 855. 129. The appointment of nominated members and chairmen of municipal councils, and the gazetting of elected members and chairmen should be entrusted to the Collector ordinarily, and to the Commissioner in the case of cities. The removal of a member for special reasons should always rest with the Commissioner.
- Para. 856. 130. Municipal councils should be able to delegate any of their administrative functions to committees, which may include persons not on the council.
- Paras. 859-61. 131. The general outside control of the Local Government, and of the Commissioner and Collector, should be of the same character as in the case of rural boards; and officers of special Government departments should enjoy similar right of inspection.
- Para. 867. 132. The corporations of the Presidency municipalities, in which category we would also include Rangoon, should all have powers as large as those which the Bombay municipality now possesses.
- Para. 869. 133. We consider that the Bombay system of vesting the executive municipal administration in the hands of a

separate Commissioner, responsible to the corporation (which elects its own chairman), and to a standing committee thereof, is preferable to the Calcutta and Madras method of making the chairman an official nominated by Government.

134. Where it is considered expedient that hospitals and educational institutions in a Presidency town should be directly controlled by Government, the municipality should not be forced to contribute thereto. Para. 870.

SCHEDULE I.

CIVIL SERVICE REGULATIONS.

Schedule of certain Articles of the Civil Service Regulations in which alterations have been proposed, together with the recommendations of the Commission thereon—*vide* paragraph 158 of the Report.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
89.	Power to suspend the lien of an officer on his permanent appointment when he is likely to be seconded therefrom for a period exceeding three years.	—	The powers of the Local Government might be delegated to heads of departments* in respect of officers whom they can appoint.
94-95.	Power to give special charge allowances to an officer appointed to be in charge of the current duties of an office.	Madras, Vol. II., App. p. 335 ; United Provinces, Vol. VII., App. III., p. 183 ; Bengal, Vol. IV., App. II., p. 206 ; Madras, Vol. II., App. p. 335 ; Eastern Bengal and Assam, Vol. V., App. II., p. 228 ; United Provinces, Vol. VII., App. III., p. 183 ; Punjab, Vol. IX., App. VI., p. 188 ; Madras, Vol. II., App. p. 332 ; Burma, Vol. III., App. II., p. 179 ; United Provinces, Vol. VII., App. III., p. 172.	The powers of a Local Government might be delegated to heads of departments.
188.	Power to grant allowances during transit to an officiating officer having no permanent appointment, when transferred from one station to another.	Madras, Vol. II., App. p. 335 ; United Provinces, Vol. VII., App. III., p. 183 ; Punjab, Vol. IX., App. VI., p. 188 ; Madras, Vol. II., App. p. 332 ; Burma, Vol. III., App. II., p. 179 ; United Provinces, Vol. VII., App. III., p. 172.	The powers of the Local Government might be delegated to heads of departments competent to order such transfer.
229 (Note 2).	Power to grant to officers, who, through no fault of their own, overstay furlough or sick leave, an extension of such leave up to a week, provided leave is to their credit.	Madras, Vol. II., App. p. 332 ; Burma, Vol. III., App. II., p. 179 ; United Provinces, Vol. VII., App. III., p. 172.	The power vested in the Government of India might be granted to Local Governments and other authorities competent to give the original leave. Similarly, subordinate authorities, such as heads of departments, might be authorized to exempt an officer who, through no fault of his own, overstays leave granted by them, from loss of appointment.
232.	Retrospective conversion of absence without leave into leave without allowances.	Madras, Vol. II., App. p. 335 ; United Provinces, Vol. VII., App. III., p. 183 ; Madras, Vol. II., App. p. 335.	The powers of the Local Government might be delegated to the officer having power to make the appointment and grant pension.
253-254.	Power to grant exemption from the rule that overstay of privilege and examination leave, or joining time, ordinarily involves an interruption of duty.	Madras, Vol. II., App. p. 335.	The authority which can grant the leave might be allowed to grant the exemption.
353.	The Government of India have now power to grant a compassionate allowance to an officer dismissed for misconduct, insolvency or inefficiency, provided that he was not appointed in England, that his pay does not exceed Rs. 250 a month, and that the compassionate allowance does not exceed two-thirds of the pension which would have been admissible if he had retired on medical certificate.	Q. 44870.	The limit might be raised to Rs. 500 a month, and the power delegated to Local Governments in the case of officers serving under the latter.
357.	Power to allow (in special cases) service which is pensionable under military rules to count for civil pension on the inferior scale.	Madras, Vol. II., App. p. 330.	The powers of the Government of India might be delegated to the Provincial Governments in respect of a quasi-military service, such as the police.
368.	Power to allow temporary service to count for pension where the pension does not exceed Rs. 10 a month.	Madras, Vol. II., App. p. 330 ; Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; United Provinces, Vol. VII., App. III., p. 172 ; Q. 44870.	The limit might be raised to Rs. 50 a month, and the power delegated from the Government of India to Local Governments in the case of officers serving under the latter.
399 and 402.	Power to make certain exceptions to the rule that inferior service does not ordinarily count for superior pension.	Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 171 ; Q. 44870.	The powers of the Government of India might be delegated to Local Governments.
422.	Condonation of interruptions in pensionable service, by the Government of India and by Local Governments within the limits prescribed in the Article.	Madras, Vol. II., App. p. 330 ; Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 182 ; North-West Frontier Province, Vol. IX., App. III., p. 233 ; Q. 44870.	The authority which has power to grant a pension might condone any interruption. It is not a case of adding to an officer's pensionable service, but of bringing together periods of service actually rendered.

* The term "heads of departments," as used in this column, includes Commissioners of divisions.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
423.	Condonation of deficiencies in pensionable service up to a period of three months, now exercisable by the Government of India in all cases, and by the Local Governments for the same period where the pension is a Provincial charge.	Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; United Provinces, Vol. VII., App. III., p. 182.	These powers might be delegated to the authority which has power to grant a pension.
436.	Power to grant a gratuity, not exceeding three months' emoluments, where it has been impossible to comply with the general rule that three months' notice of discharge should be given to an officer.	Burma, Vol. III., App. III., p. 184.	The authority which has power to dispense with an officer's services might also have power to give him such a gratuity.
455.	Power to permit an officer who has submitted a medical certificate of incapacity for further service, to count for pension service rendered after the date of such certificate.	Burma, Vol. III., App. III., p. 184.	The officer who can fill up the appointment might exercise this power, which is now vested in the Local Government.
474 (a).	Grant of gratuities for service of less than ten years.	Burma, Vol. III., App. III., p. 184 ; Eastern Bengal and Assam, Vol. V., App. III., p. 228 ; Madras, Vol. II., App. p. 330 ; Bengal, Vol. IV., App. II., p. 206 ; Eastern Bengal and Assam, Vol. V., App. III., p. 228 ; United Provinces, Vol. VII., App. III., p. 183.	The authority competent to grant such gratuity might exercise the power, allowed to a Local Government, to calculate it on average instead of on actual emoluments when that course would be beneficial to the man retired.
524.	Power to re-employ a pensioner, without loss of pension, for <i>bona fide</i> temporary Government work lasting for not more than a year.	Madras, Vol. II., App. p. 330 ; Bengal, Vol. IV., App. II., p. 206 ; Eastern Bengal and Assam, Vol. V., App. III., p. 228 ; United Provinces, Vol. VII., App. III., p. 183.	This power, now vested in Local Governments, might be delegated to any head of a department competent to order such re-employment.
739.	The Local Government may grant a gratuity not exceeding six months' pay or Rs. 600, whichever is less, and the Government of India may grant a gratuity not exceeding six months' pay or Rs. 1,000, whichever is greater, to an officer sustaining serious injury while on duty.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. III., p. 226 ; United Provinces, Vol. VII., App. III., p. 172.	The power of the Local Government might be the same as that of the Government of India in respect of officers serving under it.
740.	The Government of India may grant a pension, not exceeding Rs. 25 a month, to an officer injured, or to the family of an officer killed, in the execution of his duty, while a Local Government, in like circumstances, can give pension up to Rs. 10 a month.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. III., p. 226 ; United Provinces, Vol. VII., App. III., p. 172 ; Punjab, Vol. IX., App. VI., p. 241 ; Q. 44870.	The power of the Local Government might be the same as that of the Government of India, and some increase in the existing powers of the latter Government seems desirable.
743.	In cases which do not fall strictly within the ordinary rules for gratuities or pensions for injury, etc., the Government of India have power to sanction a pension of Rs. 25 a month (or a gratuity not exceeding Rs. 1,000) to the officer himself or to his family, when injury or death is caused by devotion to duty.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. III., p. 226 ; United Provinces, Vol. VII., App. III., p. 172 ; Q. 44870.	The same powers might be conferred on Local Governments.
744.	A Local Government may, as a special case, grant a gratuity not exceeding Rs. 20, or two months' pay, whichever is less, to a day labourer or mechanic injured in the execution of duty (or to his heir if he is killed) if the injury, etc., is not such as to allow the grant of a wound, or extraordinary, pension being granted.	Burma, Vol. III., App. II., p. 179.	These special powers might be increased to Rs. 60 or six months' pay, whichever is less.
825.	Provides that applications for leaves should be submitted to the Local Government, or other authority whose duty it would be to fill up the applicant's appointment if it were vacant.	Bengal, Vol. IV., App. II., p. 207 ; United Provinces, Vol. VII., App. III., pp. 177 & 185.	Heads of departments might grant short leave, and deal with subsidiary matters connected therewith, in the case of officers serving under them but appointed by a Local Government, where the appointment of a substitute is not required.
924 (b).	The Government of India have power to grant pensions up to a limit of Rs. 10 a month, or gratuities not exceeding the equivalent of that amount, without reference to the Secretary of State, where no pension or gratuity is admissible under rule, provided that the general spirit of the Regulations is observed.	Eastern Bengal and Assam, Vol. V., App. II., p. 227 ; United Provinces, Vol. VII., App. III., p. 172 ; Q. 44870.	The powers of the Government of India might be raised from Rs. 10 to Rs. 25 a month, and Local Governments might have the same powers in the case of officers serving under them.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
941.	By permission of the Government of India, a gratuity may be converted into an annuity for life, or for a fixed number of years, subject to adherence to certain prescribed tables of commutation.	United Provinces, Vol. VII., App. III., p. 172.	This power might be given to Local Governments, in respect of gratuities granted by them.
997.	Travelling allowance may be calculated, for special reasons, by a route other than the shortest and cheapest.	—	This power, now vested in the Local Government, might be delegated to heads of departments.
1,010.	Grant of travelling allowance attached to an office to an officer merely placed in current charge thereof.	—	This power, now vested in the Local Government, might be delegated to the authority empowered to give such charge.
1,056.	Exemption from the ordinary rule that daily allowances cannot be given for a halt of more than 10 days at one place.	—	This power is now vested in the Local Government. Heads of departments might be empowered up to 30 days.
1,059.	Permission to draw expenses for maintaining camp equipage during a halt, not exceeding 10 days (as a rule), at the officer's headquarters.	—	The power, now vested in the Local Government, might be delegated to heads of departments.
1,085.	Exception, as regards journeys by sea, to the rule that an officer is not entitled to travelling allowance on joining a first appointment.	—	This power, now vested in the Local Government, might be delegated to the officer making the appointment.
1,159 and 1,162.	Bills for travelling allowances, other than those of the head of a department, require counter-signature by a controlling officer, and such officer may not delegate the duty of counter-signature to subordinates.	Q's 30825-33, 37897 and 42378-82; Punjab, Vol. IX., App. VI., p. 244.	The nomination of the controlling officer rests with the Local Government. The chief officer of any department within a district or corresponding area might act as a controlling officer for the purpose of his own bills and those of his subordinates. Further, where a higher official is designated as controlling officer, he might be empowered to allow counter-signature to be made for him, on his responsibility, by a subordinate.
1163.	An Audit officer may accept counter-signature by proper authority as final evidence that the facts of a journey on which a claim for travelling allowance is founded are correct, and that the claim is admissible under rule. It is the duty of the controlling officer, and not of the Audit officer, to enforce departmental rules, but the Audit officer is expected to check distances as entered in travelling allowance bills.	Q. 41141.	It is for consideration whether the detailed audit of travelling allowance bills might not be localized in the offices of Collectors or other local controlling officers.

SCHEDULE II.

CIVIL ACCOUNT CODE.

Schedule of certain Articles of the Civil Account Code in which alterations have been proposed, together with the recommendations of the Commission thereon—*vide* paragraph 170 of the Report.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
2 (Note 1).	The lodging of cash chests of another department for safe custody in a district treasury requires the orders of Government, and the fact has to be reported to the Accountant-General.	Madras, Vol. II., App., p. 334.	This might be a matter for the Collector's discretion.
5 (b).	No claim against Government, not preferred within six months of its becoming due, can ordinarily be paid without the sanction of the Accountant-General.	United Provinces, Vol. VII., App. III., p. 188.	The present limit might be extended to a year.
5 (c).	Claims for arrears of pay and allowances, or to increments of salary, which have been allowed to remain in abeyance for more than two years can only be investigated by the Accountant-General under the orders of the Local Government.	Bengal, Vol. IV., App. II., p. 207; Eastern Bengal and Assam, Vol. V., App. II., p. 227; United Provinces, Vol. VII., App. III., p. 184.	The power to give such order might be delegated to the authority which appoints the officer by whom the claim is made.
73-75 and 80.	Local officers receive lump sums for certain "contract contingency" charges in regard to which their power of sanction is more complete, and the audit is much more summary and general, than in respect to other items of expenditure.	United Provinces, Vol. VII., App. III., p. 188; Bombay, Vol. VIII., App. II., p. 344; North-West Frontier Province, Vol. IX., App. III., p. 233; Q's 26778, 26889-90, 28097-8, 31336-9, 33120-2, 33166-8, 36087-8, 36507-8, 41141 and 41213-5.	The system of contract contingencies might be considerably expanded. Officers might be permitted, further, to incur non-recurring expenditure on special outside assistance in office matters, such as copying, and in regard to office furniture and equipment. There seemed to be an impression among some witnesses that in matters relating to contingent charges the real power was exercised by the Accountant-General, and not by the Local Government; and the Committee, which we have suggested for the revision of the Code, might examine this point with a view to making the discretion of the Local Government really effective.
77. (Note 1).	Determination of the amount of "permanent advance" for petty expenses in each office.	Madras, Vol. II., App., p. 334.	This power, now exercised by the Local Government on application made through the Accountant-General, might be delegated to heads of departments, subject to the concurrence of the Accountant-General.
98 (m).	No charge which binds Governments beyond a single payment, such, for instance, as rent, may be incurred without the sanction of Government.	Madras, Vol. II., App., p. 334; Burma, Vol. III., App. III., pp. 183-4; Bengal, Vol. IV., App. II., p. 208; Eastern Bengal and Assam, Vol. V., App. III., p. 227; United Provinces, Vol. VII., App. III., p. 184; Punjab, Vol. IX., App. VI., p. 242.	Power might be given to heads of departments or other controlling officers, to sanction up to a period of 6 months, expenditure which does not exceed Rs. 10 per mensem in any one case. They might also be allowed to sanction payments of rent for buildings leased by Government, in consultation with the officers of the Public Works Department.
130A (1).	A Local Government may not, without the sanction of the Government of India, remit the payment of interest falling due in ordinary course, on Government loans to local bodies.	Eastern Bengal and Assam, Vol. V., App. IV., p. 225.	This power might be given to the Local Government where it would bear the loss.
136 (a) I.	Advances to public officers for house building require the sanction of the Local Government.	Burma, Vol. III., App. III., p. 184; Bengal, Vol. IV., App. II., p. 208; United Provinces, Vol. VII., App. III., p. 184.	Within the existing general rules, these advances might be sanctioned by heads of departments.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
278A.	Local Governments may, subject to certain provisos, sanction non-recurring charges in cases customarily recognized as fit objects of public expenditure, but in which they have not powers under ordinary rules. Such sanction must not involve the setting aside of any existing rule of the Government of India as distinguished from the grant of an exemption from its operation, justified by special circumstances, and it must not establish a new rule or practice involving expenditure.	Q.'s 10626-8, 43671-6, 44911- Burma, Vol. III., App. II., p. 180 ; Bengal, Vol. IV., App. II., p. 208 ; Bombay, Vol. VIII., App. II., pp. 256 and 383 ; Punjab, Vol. IX., App. VI., pp. 240 & 244.	Under our proposals many of the matters in which this Article has hitherto been applied will hereafter be within the discretion of the Local Government. In regard to the rest, it is suggested that Clause (2) of the Article should simply require that the powers given shall not be used to cover an express contravention of an existing rule, or to meet future charges which are really recurring. Further, the Local Government, and not the Audit officer, should interpret the phrase "customarily recognized as fit objects for the expenditure of public money" in the main body of the Article. The limit of a Local Government's power of sanction might be extended to Rs. 5,000 in the case of provincial expenditure. The present limit is Rs. 1,000.
279.	Local Governments have power to write off the value of stores or public money lost by fraud, negligence or other causes, subject to report to the Government of India when (1) the loss exceeds Rs. 1,000, and falls upon Imperial revenues, or (2) some defect of system is apparent the amendment of which requires the orders of the Supreme Government.	Bombay, Vol. VIII., App. II., p. 236. Madras, Vol. II., App., p. 334 ; Bengal, Vol. IV., App. II., p. 208 ; Eastern Bengal and Assam, Vol. V., App. IV., pp. 224 & 227 ; United Provinces, Vol. VII., App. III., p. 184.	We do not agree with a suggestion made by the Government of Bombay that the powers vested in the Local Governments by this Article should be capable of delegation, within certain limits, to heads of departments and other authorities. The present Article is of such a very special character that its application should be reserved to the Provincial Governments. Power might be delegated to heads of departments within certain limits, provided such loss has not been caused by defect of system or negligence, which ought to be reported to the Local Government.
279A.	Local Governments have power to remit, in the case of officials serving under them, disallowances by Audit officials which affect payments made more than six months before the date when they were challenged; provided they consider the amount to have been drawn by the official under a reasonable belief on his part that he was entitled to it. The sanction of the Government of India, and, where necessary, of the Secretary of State, must, however, be obtained to remission of any disallowances made within six months from the date of payment.	Madras, Vol. II., App., p. 334 ; Bengal, Vol. IV., App. II., p. 208 ; United Provinces, Vol. VII., App. III., p. 173 ; Punjab, Vol. IX., App. VI., pp. 240 & 244 ; Q. 44869.	Local Governments might have full powers of remission in such cases, provided the expenditure would not require the sanction of the Secretary of State, and that the overdrawal does not evidence some defect in system which should receive the notice of the Government of India. The Accountant-General should have the usual power of bringing to notice cases in which he thinks the intention of the rule is being misapplied.

SCHEDULE III.

Schedule* of proposals made by Local Governments for the delegation of powers involving the amendment of existing Acts, *vide* paragraph 409 of the Report.

A.—INDIA ACTS (applying to more than one Province).

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1851.	To vary scheduled rates of tolls	Government of India.	Local Government	Punjab.
Act XXXVI of 1858, Sec. 17 B.	To declare a Provincial lunatic asylum to be a lunatic asylum at the Presidency town for the purposes of the Act.	Do.	Do.	Madras.
Sec. 17 C.	To move lunatics outside the Province on concurrence of the Local Government concerned in the acceptance of the charge.	Do.	Do.	Punjab.
Act XI of 1859, Sec. 26.	To annul the sale of estates	Local Government	Board of Revenue	Bengal.
Act V of 1861, Sec. 2.	To sanction changes in the rates of police pay	Government of India.	Local Government	Punjab.
Sec. 14.	To depute additional police force in the neighbourhood of railways or other works.	Local Government	Inspector-General of Police.	Eastern Bengal and Assam.
Sec. 15.	To sanction the quartering of punitive police...	Do.	Commissioners	Punjab.
Act XXIII of 1863, Sec. 5.	To confirm, modify, or revise the order of the Collector as regards claims or objections to his proceedings in connexion with the sale or other disposition of waste land.	Board of Revenue	Commissioners	Bengal and Eastern Bengal and Assam.
Sec. 6.	To direct a suit to be brought to try the claim of any claimant of waste land, or the objection of any objector, within twelve months after an objection or claim has been admitted by the Collector.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 7.	To constitute a special Court to try claims to waste lands.	Do.	Do.	Do.
Sec. 10.	To appoint any officer, other than the Collector, to appear on behalf of the Local Government as defendant or plaintiff in suits under sections 5 and 6.	Do.	Do.	Do.
Sec. 22.	To award compensation for land sold absolutely, though claim be not preferred in time.	Do.	Do.	Do.
Sec. 23.	To award compensation for land sold subject to any condition or reservation, if claim is proved, though such claim be not preferred in time.	Do.	Do.	Do.
Act XV of 1864, Sec. 1.	To vary scheduled rates of tolls	Government of India.	Local Government	Punjab.
Act VII of 1870, Sec. 19 A.	To refund excess court-fee paid on the probate of the will or letters of administration, when the property of the deceased is estimated to be of greater value than the same afterwards proves to be.	Board of Revenue (or Financial Commissioner).	Collectors (within whose jurisdiction the probate or letters were granted).	Madras.
		Do.	Commissioners	Eastern Bengal and Assam and Burma, Baluchistan.
		Agent to the Governor-General.	Revenue Commissioner.	Madras.
Sec. 19 B.	To refund excess court-fee paid on the probate of the will or letters of administration, when the value of the property has decreased by the payment of debts due from the deceased.	Board of Revenue (or Financial Commissioner).	Collectors (within whose jurisdiction the probate or letters were granted).	Eastern Bengal and Assam and B.
		Do.	Commissioners	Baluchis'
		Agent to the Governor-General.	Revenue Commissioner.	

* Proposals touching the Northern India and Bengal Excise Acts have been omitted from the schedule, since by whom are now under revision in connexion with the report of the Excise Committee of 1903, and in framing the new Act in the case required the desirability of delegating powers as far as possible will, no doubt, be duly considered.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VII of 1870—cont. Sec. 19 E.*	To remit penalty inflicted on account of under-payment of court-fees when applying for probate or letters of administration.	Board of Revenue (or Financial Commissioner). Agent to the Governor-General.	Commissioners	Eastern Bengal and Assam and Burma.
Sec. 19 G.	To receive an application to supplement insufficient payment of court-fees.	Board of Revenue (or Financial Commissioner). Agent to the Governor-General.	Revenue Commissioner. Deputy Commissioners.	Baluchistan. Eastern Bengal and Assam and Burma.
Sec. 19 H (8).	To make rules for the guidance of Collectors in the exercise of the powers conferred by section 19 H (3).	Local Government	Revenue Commissioner. Board of Revenue (or Financial Commissioner). Commissioners	Baluchistan. Eastern Bengal and Assam and Burma.
Sec. 19 J (1).†	To certify an excess fee, penalty, or forfeiture as due.	Financial Commissioner.	Commissioners	Burma.
Sec. 19 J (2).	To remit penalties, etc. ...	Board of Revenue	Commissioners	Bengal and Eastern Bengal and Assam.
Secs. 20, 22, and 23.†	To approve rules relating to process-fees and the execution of processes.	Government of India.	Local Government	United Provinces, Punjab, and Burma.
Sec. 27.	To make rules 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.	Local Government	Board of Revenue (or Financial Commissioner).	Bengal, Eastern Bengal and Assam, and Burma.
Sec. 34.	To make rules regulating the sale of stamps to be used under the Act, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.	Do.	Do.	Do.
Sec. 35.	To reduce or remit fees mentioned in the 1st and 2nd schedules to the Act.	Government of India.	Local Government	Do.
Act VIII of 1870, Sec. 1.	To issue notifications regarding female infanticide.	Do.	Do.	Punjab.
Act I of 1871, Sec. 4.	To exercise control over pounds established by municipalities.	Local Government	Commissioners	Eastern Bengal and Assam.
Sec. 12.	To direct the levy of increased rate of fine by pound-keeper in any local area.	Do.	District Magistrate.	Do.
Sec. 12.	To vary scale of fines on impounded cattle ...	Government of India.	Local Government	Punjab.
Sec. 12.	To fix fines ...	Local Government	Commissioners	Do.
Sec. 26.	To direct the extension of provision as to pigs to other kinds of cattle.	Do.	District Magistrates.	Eastern Bengal and Assam.
Act V of 1871, Sec. 34.	To make rules regarding convicts undergoing transportation within the Province.	Government of India.	Local Government	Punjab.
Act XXVII of 1871, Secs. 2 and 5.	To notify criminal tribes...	Do.	Do.	Do.
Sec. 11.	To register members of criminal tribes and grant passes.	District Magistrate.	Any authorised Magistrate.	Do.
Sec. 15.	To make arrangements in connexion with settlement or removal of criminal tribes.	Government of India.	Local Government	Do.
Sec. 17.	To place criminal tribes in a reformatory settlement.	Do.	Do.	Do.
Sec. 18.	To make rules ...	Do.	Do.	Do.
Act XV of 1872, Sec. 6.	To grant or revoke licenses to solemnize marriages.	Local Government	Financial Commissioner.	Burma.
Sec. 7. §	To appoint marriage registrars for any district.	Do.	Do.	Do.
Sec. 9.	To grant or revoke licenses to grant certificates of marriage between Native Christians.	Do.	Do.	Do.
Secs. 62 and 64.	To prescribe forms of registers and extracts ...	Do.	Do.	Do.
Act VIII of 1873, Sec. 75.	To make rules for carrying out the Canal Act (except as regards charges—sec. 75 (4)).	Government of India.	Local Government	Punjab.
Act IX of 1874, Sec. 11.	To create Government workhouses ...	Do.	Do.	Do.
Sec. 16.	To deport European vagrants ...	Local Government	Commissioner of Police, Calcutta.	Bengal.
Sec. 36.	To make rules for workhouses ...	Government of India.	Local Government	Punjab.

* It was also proposed, under this section, by the Governments of Eastern Bengal and Assam and Burma, that the power to the probate or letters of administration duly stamped, on payment of full court-fee and penalty, should be delegated to the Board of Revenue (Financial Commissioner) to the Deputy Commissioner.

† It was also proposed by the Government of Burma that this power should be given to Deputy Commissioners, and by it to the Governor-General in Baluchistan that it should there be delegated from the Agent to the Governor-General Revenue Commissioner.

‡ As proposed by the Bengal Government that the power to fix the number of process serving peons in Revenue (23), should be delegated from the Local Government to the Board of Revenue.

§ Also proposed by the Government of Bengal to delegate this power from the Local Government to the Registrar of Registration, subject to report to Government.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act. XIV of 1874, Secs. 5 and 5 A.	To extend enactments to scheduled districts ...	Government of India.	Local Government	Punjab.
Act XIX of 1876, Sec. 10.	To prohibit dramatic performances ...	Do.	Do.	Do.
Act III of 1877, Sec. 5.	To transfer villages from one registration sub-district to another.	Local Government	Inspector-General of Registration (in consultation with Collector). Inspector-General of Registration. Local Government	Madras.
Secs. 6 and 13.	To appoint, suspend, remove or dismiss sub-registrars.	Do.	Do.	United Provinces
Sec. 14.	To regulate salaries of registering officers ...	Government of India.	Do.	Punjab.
Sec. 78.	To prepare and alter table of fees ...	Do.	Do.	Burma.
Sec. 78.	To make rules regarding details of registration operations.	Do.	Do.	Punjab.
Act I of 1878, Sec. 7.	To declare any place to be a warehouse for opium imported into territories administered by Local Government and to cancel any such declaration.	Local Government	Board of Revenue	Bengal and Eastern Bengal and Assam.
Secs. 8 and 13.	To frame rules consistent with the Act ...	To be subject to the control of the Governor-General in Council instead of requiring his previous sanction.	Government of India. Local Government	Burma.
Sec. 8.	To sanction rules relating to warehouses for opium.	Local Government	Board of Revenue	Bengal.
Sec. 12.	To authorize an officer to enquire into cases in which an offence has been committed when the offender cannot be found or when opium not in the possession of any person cannot be satisfactorily accounted for.	Local Government	Board of Revenue	Bengal and Eastern Bengal and Assam.
Sec. 13.	To sanction rules relating to disposal of confiscated articles.	Government of India.	Local Government	Bengal.
Sec. 13 (3).	Rewards in opium cases ...	Instructions as to rewards should be given by executive order of the Local Government, the section being repealed.	Local Government	United Provinces.
Sec. 14.	To authorize officers of the Excise, Police, Customs, Salt, Opium or Revenue Departments superior in rank to a peon or constable, on information that opium is unlawfully kept in any enclosed place, to make search, etc.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 19.*	To empower officers to issue warrants to arrest persons suspected of committing an offence relating to opium.	Do.	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam and Burma.
Sec. 22.	To authorize an officer to attach poppy illegally cultivated (with certain exceptions).	Do.	Board of Revenue	Eastern Bengal and Assam.
Sec. 24.	To authorize an officer to deal with applications from an opium farmer for recovery of amount due to him from his licensee (with certain exceptions).	Do.	Do.	Do.
Act VII of 1878, Sec. 26.	To declare forest no longer reserved ...	Government of India.	Local Government	Punjab.
Sec. 70.	To alter fines for cattle trespass... ..	Do.	Do.	Do.
Sec. 77.	To make rules under the Act ...	Do.	Do.	Do.
Act VIII of 1878, Sec. 9.	To make rules, prescribing and limiting powers and duties of Customs officers.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam and Burma.
Sec. 11.	To declare places which shall be ports, the limits of such ports, and places to be wharves. To alter the name of port or wharf, and to declare what shall be deemed to be a Custom House.	Do.	Do.	Do. ‡
Sec. 12.	To declare places to be ports for the carrying on of a coasting trade.	Do.	Do.	Madras, Eastern Bengal and Assam and Burma.
Sec. 14.	To declare a customs-port to be a warehousing port.	Do.	Do.	Madras and Burma.
Sec. 15.	To appoint public warehouses ...	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras, Eastern Bengal and Assam and Burma.
Sec. 16.	To prescribe form of application for license for private warehouse.	Do.	Do.	Madras.

* It was also proposed by the Governments of Bengal and Eastern Bengal and Assam to delegate from the Local Government to the Board of Revenue power to authorize an officer to issue a warrant for the arrest of any person by whom an offence relating to opium has been committed in the case of individuals, Government retaining the power in the case of classes.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1878—cont. Sec. 17.	To appoint stations for Customs officers for boarding and landing from vessels.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 19 A.	To appoint officers to supervise detention and confiscation of prohibited goods.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam.
Sec. 26.	To exempt locally produced goods from payment of excise duty on reimportation.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 53.	To fix places at a port beyond which vessels cannot enter without filing manifests.	Local Government	Board of Revenue (Financial Commissioner).	Madras, Eastern Bengal and Assam and Burma.
Sec. 56.	To prescribe particulars to be entered on manifests by receiving officer.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 75.	To prescribe landing fees on passengers' baggage or postal parcels.	Local Government	Board of Revenue (Financial Commissioner).	Madras, Eastern Bengal and Assam and Burma.
Sec. 76.	To suspend the provisions of the Act regarding boat-notes.	Do.	Do.	Madras and Eastern Bengal and Assam.
Sec. 76.	To prescribe the particulars to be entered on boat-notes.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 79.	To prescribe rules and fees for the issue of licenses and registration of cargo boats; and to prohibit the plying of unlicensed cargo boats.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam.
Sec. 83.	To prescribe the limit of time within which owners may land goods.	Do.	Do.	Madras, Bengal, and Eastern Bengal and Assam.
Sec. 85.	To declare the provisions of sec. 85 to be applicable to particular ports.	Do.	Do.	Madras.
Sec. 91.	To prescribe form of application for leave to warehouse.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 96.	To exempt salt and salted fish from the operation of the section.	Local Government	Board of Revenue (Financial Commissioner).	Do.
Sec. 101.	To fix rates of rents and warehouse dues ...	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 104.	To prescribe the form of application for permission to remove goods from one warehouse to another in the same port.	Do.	Collector of Customs.	Madras and Burma.
Sec. 105.	To prescribe form of application to remove goods from one port to another.	Do.	Do.	Madras.
Sec. 106.	To prescribe period for the due arrival of goods removed from one warehousing port to another.	Do.	Chief Collector of Customs.	Burma.
Sec. 107.	To permit persons desirous of removing goods from one warehouse to another to enter into a general bond.	Do.	Collector of Customs.	Madras, Eastern Bengal and Assam and Burma.
Sec. 113.	To prescribe form of application to clear goods from any warehouse for home consumption or for shipment.	Do.	Do.	Madras and Burma.
Sec. 116.	To prescribe scale of ullage and wastage for wines, etc.	Local Government	Board of Revenue (Financial Commissioner).	Madras and Burma.
Sec. 117.	To admit ullage and wastage in excess of the scale prescribed by the Local Government (exceeding that contemplated in sec. 116).	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 122.	To remit duties on warehoused goods lost or destroyed.	Do.	Do.	Madras, Bengal and Eastern Bengal and Assam.
Sec. 125.	To decide where goods may be deposited in a public warehouse and on what terms.	Do.	Do.	Madras and Eastern Bengal and Assam.
Secs. 130 and 133.	To make rules for transshipment and prescribe fees.	Local Government	Board of Revenue (Financial Commissioner).	Burma.
Sec. 144 b.	To appoint warehouses for receiving spirit removed from a distillery without prepayment of duty for exportation.	Do.	Do.	Eastern Bengal and Assam.
Sec. 147.	To fix rates of ullage and wastage to be allowed in the case of spirit to be removed under bond.	Do.	Do.	Madras, Eastern Bengal and Assam and Burma.
Sec. 148.	To permit free entry of spirit imported when it is to be delivered into a warehouse, and when the excise duty leviable thereon is to be paid on its removal from the warehouse.	Do.	Do.	Madras, Bengal, and Eastern Bengal and Assam.
Sec. 151.	To permit import, without payment of differential duty, of spirit which has paid excise duty at another place, when the spirit is to be delivered into a warehouse.	Do.	Do.	Madras and Bengal.
Sec. 155.	To frame rules for the denaturing of spirits ...	Do.	Do.	Madras.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1878—cont. Sec. 162.	To prescribe rules for general check and control of discharge of cargo from coasting vessels.	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 164.	To authorize grant and revocation of general passes for lading and clearance and for entry and unloading of coasting steam vessels.	Do.	Do.	Do.
Sec. 179.	To appoint a place for the deposit of things seized as liable to confiscation.	Do.	Do.	Do.
Sec. 182.	To limit power of adjudication of confiscations and penalties in case of an officer performing the duties of a Customs Collector.	Local Government	Board of Revenue (Financial Commissioner).	Bengal, Eastern Bengal and Assam and Burma.
Sec. 191.	To grant refund of Customs duty ...	Do.	Do.	Bengal and Burma.
Sec. 195.	To fix wharfage fees ...	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 202.	To hear appeals from Custom House agents ...	Do.	Collector of Customs.	Madras.
Sec. 206.	To give compensation for damage done by Customs officers in the removal of goods from a warehouse.	Do.	Chief Collector of Customs (up to Rs. 250).	Eastern Bengal and Assam and Burma.
Act XVII of 1878. Sec. 8.	To let ferry tolls by public auction for a period not exceeding five years.	Commissioner	District Boards and Municipalities.	United Provinces.
Sec. 8.	To let such tolls by public auction for a period exceeding five years.	Local Government	Commissioner	Do.
Sec. 10.	To compensate lessees of ferries ...	Do.	Commissioner	Punjab.
Act III of 1879. Sec. 5.	To sanction rules for the destruction of records belonging to the High Court, or Courts of Civil and Criminal Jurisdiction subordinate to the High Court.	Government of India.	Local Government	Madras, United Provinces, Punjab and Burma.
Act XIV of 1879. Sec. 3.	To approve rules made under the Act ...	Local Government	Commissioner	United Provinces.
Act XVIII of 1879. Secs. 18-19.	To appoint a person— (i) To sign a certificate to be issued to a Revenue Agent authorizing the latter to practise. (ii) To renew such certificate, and (iii) To enrol the Revenue Agent.	Board of Revenue	Commissioner	Eastern Bengal and Assam.
Sec. 37.	To appoint examiners for the examination of Revenue Agents, and to make regulations for the conduct of such examinations.	Local Government	Board of Revenue	Do.
Act VII of 1880. Sec. 73.	To appoint receivers of wreck ...	Government of India.	Local Government	Madras.
Act XII of 1880. Sec. 2.	To appoint <i>kazis</i> ...	Local Government	District Magistrate, Inspector-General of Registration.	Do.
Act XIII of 1880. Sec. 4.	To extend Act to cantonments ...	Government of India.	Local Government (subject to control of Government of India).	Eastern Bengal and Assam.
Sec. 8.	To grant licences to private vaccinators to perform vaccination, or to cancel or suspend such licences.	Local Government	Commissioner	Eastern Bengal and Assam.
Sec. 19.	To approve rules made under the Act ...	Do.	Financial Commissioner.	United Provinces.
Act XVI of 1881. Sec. 8.	To make rules to regulate and prohibit the placing of obstruction in fairways.	Government of India.	Local Government	Eastern Bengal and Assam.
Act XXVI of 1881. Sec. 138.	To appoint Notaries Public ...	Do.	Do.	Madras and Punjab.
Act XII of 1882. Sec. 12.	To confiscate articles in respect of which an offence has been committed, which exceed five seers in weight, or to impose a penalty in lieu of confiscation.	Commissioner	Collector	Eastern Bengal and Assam.
Sec. 15.	To empower salt revenue officers to enter and search places.	Local Government	Board of Revenue	Do.
Sec. 30.	To invest persons with the powers of an Assistant Commissioner under the Act, or with any of the powers conferred by it on salt-revenue-officers.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act XIX of 1883. Sec. 4 (1).	To empower an officer to grant loans under the Act.	Local Government	Board of Revenue	Eastern Bengal and Assam. Do.
Sec. 4 (2) (f).	To declare by notification what works should be regarded as improvements for the purposes of the Act.	Do. (with the previous sanction of the Governor-General in Council.)	Do.	
Sec. 5.	To prescribe form of notice calling upon all persons objecting to loan applied for to appear before the officer to whom the application is made and submit their objections.	Local Government	Financial Commissioner.	Burma.
Sec. 10, (a), (b), (c), (g), (h).	To make rules, consistent with the Act	Do.	Do.	Do.
Sec. 11.	To make rules fixing the period up to which increase in value derived from the improvement of waste or unirrigated land should not be taken into account.	Do. (with the approval of the Governor-General in Council.)	Board of Revenue	Eastern Bengal and Assam.
Act XXI of 1883. Secs. 54 and 56.	To grant licences to masters of vessels to carry emigrants.	Local Government	Protector of Emigrants, Calcutta (if vessel passed after survey).	Bengal.
Act VI of 1884. Secs. 23 and 24.	To grant certificates to masters, serangs, engineers, and engine drivers.	Do.	Principal Port Officer.	Burma.
Sec. 69.	To frame rules under the Act	Government of India.	Local Government	Do.
Act XII of 1884. Sec. 4.	To make rules as to loans to be made to owners and occupiers of arable land for the relief of distress, etc.	Local Government (with previous sanction of the Government of India).	Financial Commissioner (subject to the control of the Local Government).	Do.
Act XVIII of 1885. Sec. 7 (3).	To recover expenses occasioned through damage done, or obstruction caused, to the surface of the land or to any works thereon by the improper working of mines.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 9.	To pay compensation for injury done to mines.	Do.	Do.	Do.
Sec. 10.	To pay compensation for injury done to surface lands overlying mines, caused by the making of any airway, or other work.	Do.	Do.	Do.
Sec. 13.	To take measures for the safety of surface land over mines.	Do.	Do.	Do.
Act II of 1886. Sec. 16 (5).	To prescribe the manner in which the list of assesses under Part IV, whose annual income does not amount to Rs. 2,000 should be published.	Do.	Do.	Eastern Bengal and Assam.
Sec. 18. (1) (b).	To empower Collectors to publish a general notice in certain places not being municipal towns.	Do.	Do.	Madras and Eastern Bengal and Assam.
Sec. 30 (2).	To direct by what authority any powers or duties incident to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed, when that process is employed for the recovery of income tax.	Do.	Do.	Eastern Bengal and Assam.
Sec. 30 (4).	To direct, with respect to any specified area, that income tax should be recovered with, and as an addition to, any municipal tax or local rate in the same way as the latter.	Do.	Do.	Do.
Sec. 38 (3).	To sanction prosecution of any person for breach of rules for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessment.	Do.	Do.	Do.
Sec. 40.	To delegate the powers and duties of Collectors and Commissioners under the Act to any other officer or person.	Do.	Do.	Bengal, Eastern ; Bengal and Assam, and Punjab.
Sec. 47 (1).	To declare which place shall, for the purposes of this Act, be deemed to be the place of business of a company or firm having several places of business in territories subject to different Local Governments.	Government of India.	Do. (With reference through Local Government to Government of India in doubtful cases).	Eastern Bengal and Assam.
Sec. 47 (3).	To declare which place shall, for the purposes of this Act, be deemed to be the residence of a person having several places of residence in territories subject to different Local Governments.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VI of 1886, Sec. 12.	To appoint Registrars for territories under the Local Government.	Local Government	Financial Commissioner.	Burma.
Sec. 12.	Do. do.	Do.	Inspector-General of Registration, (subject to report to Government).	Bengal.
Sec. 36.	To make rules regarding registration of births and deaths.	Governor-General in Council.	Local Government	Punjab.
Act XI of 1886, Sec. 4.	To make an order authorizing the construction of a tramway on land not within limits of municipality or cantonment.	Government of India.	Do.	Burma and Punjab.
Act VII of 1887, Sec. 3.	To make rules for determining the value of land for purposes of jurisdiction in certain suits.	Local Government (with previous sanction of the Government of India).	Do.	Punjab.
Act IX of 1887, Sec. 5 (1).	To establish Small Cause Courts	Do.	Local Government (but the concurrence of the General Officer Commanding should be obtained in the case of cantonment areas).	Baluchistan and Punjab.
Sec. 8 (1).	To appoint additional Judge of a Small Cause Court.	Do.	Do.	Do.
Act XII of 1887, Sec. 19.	To increase pecuniary limit of jurisdiction of subordinate Civil Courts in Agra.	Local Government	High Court	United Provinces.
Sec. 25.	To invest Subordinate Judges and Munsifs in Agra with Small Cause Court jurisdiction.	Do.	Do.	Do.
Sec. 30.	To remove or suspend ministerial officers of Civil Courts in Agra.	Do.	Do.	Do.
Sec. 34 (1).	To transfer and exchange ministerial officers of Civil Courts.	Do.	District Judges	Bengal and United Provinces.
Act X of 1889, Sec. 4.	To extend to any port the provisions of the Act, or certain portions thereof, and to fix the limits of the port.	Government of India.	Local Government	Madras.
Sec. 5.	To alter limit of ports	Do.	Do.	Do.
Sec. 33 (2).	To fix the rates of port dues at any port newly brought under the provisions of the Act.	Do.	Do.	Do.
Sec. 35 (1).	To fix rates of fees for pilotage	Do.	Do.	Madras and Burma.
Act XIII of 1889, Sec. 4.	To declare, and make changes in, the boundaries of cantonments.	Do.	Do. (where the Local Government and General Officer commanding the Division are agreed).	United Provinces.
Sec. 17 (1).	To modify the taxation of a cantonment, already sanctioned by the Government of India.	Do.	Do. (subject to control of the Government of India).	Do.
Sec. 17 (2).	To apply or adapt rules for the assessment and recovery of cantonment rates.	Do.	Do.	Do.
Sec. 20.	To grant individual or general exemption from cantonment taxation.	Do.	Do. (on recommendation of cantonment committee and subject to the control of the Government of India).	Do.
Sec. 23.	To exercise a general control over the cantonment fund.	Local Government	General officer commanding the division (subject to control of Quarter Master General).	United Provinces and Baluchistan.
Act XIII of 1889, Secs. 4 and 17.	To define the boundaries of cantonments, and impose and remove taxes within them.	Government of India.	Local Government	Burma.
Act VIII of 1890, Sec. 40.	To direct the discharge from guardianship of a Collector appointed to be a guardian under the Act.	Local Government	Board of Revenue as Court of Wards.	Eastern Bengal and Assam.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1890, Sec. 135 (1).	To declare a railway administration to be liable to pay tax on railway property within municipal limits.	Government of India.	Local Government	Madras.
Act X of 1892, Sec. 3.	To levy a general rate, not exceeding 5 per cent., on the gross income of all private estates under Government management, to meet cost of Government establishments and contingent expenditure incurred by Government for supervision and management of such estates; also to vary, reduce or remit such rates.	Local Government	Board of Revenue as Court of Wards.	Eastern Bengal and Assam.
Sec. 4.	To direct a special charge to be made against an estate, if it is necessary to employ an officer of Government to give legal advice or to audit accounts on behalf of the estate.	Do.	Do.	Do.
Sec. 7.	To make rules and issue orders under the Act.	Do.	Do.	Do.
Sec. 8.	To decide the cost attributable to any Government establishments employed in the supervision or management of an estate.	Do.	Board of Revenue	Bengal.
Act I of 1894, Sec. 3 (c).*	To appoint officers to perform the functions of a Collector under the Act.	Do.	Board of Revenue (Financial Commissioner).	Bengal, United Provinces, and Punjab.
Sec. 4.†	To issue preliminary notification for the acquisition of land for public purposes.	Do.	Commissioner	Bengal, United Provinces (if value of land does not exceed Rs. 1000), and Burma (subject to certain limits of area and cost).
Sec. 6.‡	To make a declaration that a particular piece of land is required for a public purpose or for a company.	Do.	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam, and United Provinces.
Sec. 17 (1).	To direct Collectors to take possession of land needed for public purposes or for a company, in cases of urgency, before award has been made.	Do.	Do.	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 17 (2).	To direct acquiring immediate possession of land in case of unforeseen emergency, etc.	Do.	Commissioner	Bengal and Burma.
Sec. 31 (3).§	To make compensation otherwise than by awarding money for land acquired under the Act.	Do.	Board of Revenue (Financial Commissioner).	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 35 (1).	To direct the Collector to procure temporary occupation and use of waste or arable land needed for a public purpose or for a company.	Do.	Do.	Do.
Sec. 38 (1).	To authorize an officer of a company to exercise powers under section 4.	Do.	Do.	Eastern Bengal and Assam.
Sec. 40.	To direct enquiry as to utility of work for which land is required by a company, and to appoint an officer to conduct the enquiry.	Do.	Do.	Do.
Sec. 41.	To require a company to enter into an agreement in respect to any land to be acquired for it.	Do.	Do.	Do.
Sec. 42.	To publish agreement, executed under sec. 41, in the <i>Gazette of India</i> and in the local Official Gazette.	Do.	Do.	Do.
Sec. 48 (1).	To withdraw from intended acquisition of land.	Do.	Do.	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 49 (3).	To order the acquisition of the whole of the land, of which the land first sought to be acquired forms a part, in case the claim for severance is considered unreasonable or excessive.	Do.	Do.	Bengal and United Provinces.
Sec. 55 (1).¶	To make rules for the guidance of officers ...	Do. (subject to sanction of the Government of India.)	Do.	Bengal.

* It is proposed by the Government of Bengal that the powers of the Local Government to vest with powers under Sec. 3 of the Act be delegated to Commissioners (subject to report to Government).

† It is proposed by the Government of Eastern Bengal and Assam that this power shall be delegated from the Local Government to the Board of Revenue.

‡ It is proposed by the Governments of Burma, Bengal, and the United Provinces (if value of land does not exceed Rs. 1,000) to delegate the power to issue notification for the acquisition of land to Commissioners.

§ It is proposed by the Government of Madras that the powers of the Local Government under this section be delegated to the Collector.

|| It is proposed by the Government of Burma that this power be delegated to Commissioners.

¶ It is proposed by the Punjab Government that the powers of the Government of India under this section be delegated to the Local Government.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1894, Sec. 59.	To make rules for matters detailed in this section.	Government of India.	Local Government (subject to general control of Government of India.) Commissioner	Punjab.
Sec. 60 (r).	To make rules for the appointment and guidance of visitors of prisons.	Local Government		United Provinces.
Act II of 1896, Sec. 16 (1).	To empower officers to inspect mills ...	Do.	Board of Revenue	Madras.
Act VIII of 1896, Sec. 4 (1).	To appoint a public, or license a private, warehouse at any place which is not a warehousing port, and to cancel such appointment or license.	Do.	Do.	Bengal and Eastern Bengal and Assam.
Sec. 5.	To permit conveyance of salt to inland bonded warehouses under bond.	Board of Revenue	Collector of Customs, Calcutta.	Bengal.
Act VIII of 1897, Sec. 5.	To establish reformatory schools ...	Government of India.	Local Government	Punjab.
Act V of 1898, Sec. 4 (1) (s).	To alter the limits of a police station as long as the number of stations in a district is not altered.	Local Government	Commissioner	United Provinces.
Sec. 14.	To appoint Honorary Magistrates ...	Do.	Commissioner	Eastern Bengal and Assam, Bengal and United Provinces.
Sec. 32 (3).	To empower Court of a Magistrate of the 2nd class to pass sentences of whipping.	Do.	Do.	Do.
Sec. 45 (3).	To make rules for the appointment of village headmen.	Do.	Do.	Do.
Sec. 144 (5).	To continue an order under this section in urgent cases of nuisance or apprehended danger.	Do.	Do.	Do.
Sec. 174.	To empower an officer to enquire into and report on suicides, etc.	Do.	Do.	Do.
Sec. 190 (1).	To empower Magistrates to take cognizance of offences.	Do.	Do.	Do.
Sec. 206.	To empower a Magistrate to commit for trial ..	Do.	Do.	Do.
Sec. 260.	To empower Magistrates to try summarily ...	Do.	Do.	Do.
Sec. 401.	To remit sentences of solitary confinement in the case of prisoners reported to be permanently unfit to undergo such confinement, and to release prisoners whose release is necessary on medical grounds.	Do.	Inspector-General of Prisons.	Burma.
Sec. 401.	To sanction temporarily the remission or suspension of sentence of a prisoner selected to be an approver in a criminal case.	Do.	Inspector-General of Police.	Eastern Bengal and Assam.
Sec. 461 to 472.	To send criminal lunatics to asylums ...	Do.	The Courts may be authorized to do this, except that orders of Magistrates subordinate to the District Magistrate should require the latter's confirmation.	United Provinces.
Secs. 466 (2) and 471.	To order removal to, and detention in, asylums of criminal lunatics.	Do.	District Magistrate or Sessions Court concerned.	Bengal.
Sec. 472.	To receive special reports as to state of mind or death of criminal lunatics.	Do.	Do.	Do.
Sec. 473.	To pass orders for trial of criminal lunatics ...	Do.	Do.	Do.
Secs. 474 and 475.	To release criminal lunatics ...	Do.	Do.	Do.
Sec. 544.	To make rules for the payment of expenses of complainants and witnesses attending Criminal Courts.	Government of India.	Local Government	Madras.
Act VI of 1898, Sec. 26.	To dispose of intercepted parcels ...	Do.	Do.	Punjab.
Act II of 1899, Sec. 2 (9).	To appoint an officer to be a Collector for the purposes of the Act.	Local Government	Board of Revenue	Bengal.
Sec. 33 (3) (b).	To determine who shall be deemed to be persons in charge of public offices authorized to examine and impound instruments not duly stamped.	Do.	Do.	Eastern Bengal and Assam.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act II of 1899— <i>cont.</i> Sec. 39.	To refund penalty exceeding Rs. 5 on documents impounded by officers having authority to receive evidence, and to forward to Collectors when no application is made for the same.	Board of Revenue	Collector. Commissioner.	Madras. Burma.
Sec. 45 (1) & (2).	To sanction refund of penalties or excess duty in certain cases.	Do.	Commissioner.	Eastern Bengal and Assam and Burma.
Sec. 51.	To refund, without limit of time, the value of stamped papers used for printed forms of instruments no longer required by companies, etc.	Do.	Collector. Commissioner.	Madras. Eastern Bengal and Assam.
Sec. 56 (1).	To exercise control over powers exercisable by a Collector under Chapters IV and V of the Act.	Do.	Commissioner.	Eastern Bengal and Assam.
Sec. 70 (1).	To authorize officers to institute prosecutions under the Act.	Local Government	Board of Revenue.	Bengal and Eastern Bengal and Assam.
Sec. 70(2).	To authorize officers to stay prosecutions or to compound offences.	Board of Revenue	Commissioner.	Eastern Bengal and Assam.
Sec. 74.	To make rules relating to supply and sale of stamps, the persons by whom such sale is to be conducted, and their duties and remuneration.	Local Government	Board of Revenue (Financial Commissioner).	Bengal and Burma.
Sec. 78. Act VIII of 1899, Sec. 5.	To cause the Act to be translated and sold ... To grant licence to possess or transport dangerous petroleum in quantities exceeding 40 gallons.	Do. Do.	Board of Revenue District Magistrate	Bengal. Eastern Bengal and Assam.
Act III of 1900, Sec. 29 (1).	To order the transfer of a prisoner from the Andamans to a Burma prison with a view to his release.	Government of India.	Local Government	Burma.
Sec. 30 (1).	To order removal to a lunatic asylum of lunatic prisoners, or prisoners who have developed insanity while in jail.	Local Government	Inspector-General of Prisons.	Bengal, United Provinces, Punjab and Burma.
Sec. 30 (2).	To remand a recovered criminal lunatic to jail.	Do.	The visitors of the asylum. Superintendent of the Asylum.	United Provinces. Bengal.
Sec. 32.	To pass orders for removal of convicts to the Andamans.	Do.	Inspector-General of Prisons	United Provinces.
Sec. 40.	To authorize the transfer of prisoners from one jail to another for the purpose of giving evidence.	Government of India.	Do.	Burma.
Act II of 1902, Sec. 3. Sec. 10.	To extend the Act... To allow the occupation of houses in any cantonment in which the Act has been declared to be operative for the purposes of a hospital, bank, hotel, shop or school or by a railway administration.	Do. General Officer Commanding the district, with concurrence of Local Government.	Local Government. Commissioner.	Punjab. United Provinces.
Sec. 41.	To make rules ...	Government of India.	Local Government.	Punjab.
Act VII of 1903, Sec. 3.	To declare that land in the vicinity of works of defence, or any site intended to be used for that purpose, should be kept free from buildings, and other obstructions.	Local Government.	Board of Revenue.	Eastern Bengal and Assam.
Act VII of 1904, Sec. 3 (1).	To declare an ancient monument to be a protected monument.	Do.	Commissioner.	Do.
Sec. 3 (3).	To confirm or withdraw a notification under section 3 (1) of the Act after considering objections, if any.	Do.	Do.	Do.
Sec. 4 (2).	To sanction acceptance by Collector of a gift or bequest of any protected monument.	Do.	Do.	Do.
Sec. 4 (3).	To authorize Commissioner to accept guardianship of a monument.	Do.	Do.	Do.
Sec. 5 (1).	To authorize Collector to propose to the owner to enter into an agreement with the Secretary of State for India for the preservation of a protected monument.	Do.	Do.	Do.
Sec. 5 (5).	To authorize Collector to terminate such agreement.	Do.	Do.	Do.
Sec. 18.	To control the moving of sculptures, carvings or like objects.	Do.	Do.	Do.
Sec. 20.	To restrict or regulate excavation for the purpose of protecting or preserving any ancient monument.	Do.	Do.	Do.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1904. Sec. 3 (2).	To fix rates of coast light dues ...	Government of India.	Local Government (to vary rates within maximum.)	Madras.
Act X of 1904. Sec. 7 (a).	To prescribe the liabilities of each member of a rural society for the debts of the society.	Local Government	Board of Revenue (Financial Commissioner). Do.	Eastern Bengal and Assam.
Sec. 10.	To prohibit or restrict, by special order, lending of money on mortgage of any immovable property by any co-operative credit society.	Do.	Do.	Eastern Bengal and Assam and Burma.
Sec. 23 (2).	To hear appeals concerning dissolution of co-operative credit societies	Do.	Do.	Bengal, Eastern Bengal and Assam and Burma.
Sec. 23 (3).	To confirm the orders of the Registrar in regard to the dissolution of societies.	Do.	Do.	Bengal and Eastern Bengal and Assam.
Sec. 27.	To make rules to carry out the purposes of the Act.	Do.	Do.	Eastern Bengal and Assam.
Sec. 29.	To permit any association to be registered as a rural or an urban society, and to exempt such society from any of the provisions of the Act.	Do.	Do.	Do.

SCHEDULE III.—(contd.)

B.—INDIA ACTS (applying to one Province only*).

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1847. Sec. 5.	To sanction deduction from <i>jama</i> of estates on account of diluvion.	Board of Revenue	Commissioner (within limits).	Eastern Bengal and Assam.
Sec. 6.	To sanction addition to <i>jama</i> of estates on account of alluvion.	Do.	Do.	Do.
Act VI of 1853. Sec. 2.	To decide in cases of doubt whether lands are within jurisdiction of a Collector	Local Government	Board of Revenue	Bengal.
Act XI of 1859. Sec. 19.	To prescribe a place for holding sales other than the land revenue office at the sadar station of the district.	Board of Revenue	Commissioner	Eastern Bengal and Assam.
Sec. 26.	To annul sale on ground of hardship or injustice.	Local Government	Board of Revenue	Do.
Sec. 49.	To revise proceedings of revenue authorities in registration of tenures.	Do.	Do.	Do.
Act IV of 1872. Sec. 39 C.	To fix taxation for village police ...	Government of India.	Local Government	Punjab.
Sec. 46.	To give orders regarding vagrants ...	Local Government	Commissioner	Do.
Sec. 50 A.	To make rules under the Punjab Laws Act ...	Government of India.	Local Government	Do.
Act III of 1873. Sec. 4.	To establish temporary Sub-Courts and District Munsiff's Courts.	Do.	Local Government (when the temporary Courts are required for not more than six months).	Madras.
Sec. 28.	To invest District Munsiff with extended Small Cause Court powers.	Local Government	The High Court.	Do.
Act II of 1876. Sec. 20.	To frame rules for the allotment of grazing ground to villagers.	Do.	Financial Commissioner, (subject to the control of the Local Government).	Burma.
Sec. 39 (also Reg. III of 1889, Secs. 33 and 51).	To make rules, subject to the control of the Local Government, for licensing and manufacture of salt, and for compounding for duty, the amount of composition being referred for previous sanction.	Do.	Financial Commissioner.	Do.
Sec. 39.	Also to fix a limit to the amount of salt to be stored.	Do.	Do.	Do.
Sec. 40.	To frame rules for granting licences to collect edible birds' nests.	Do.	Do.	Do.
Sec. 41.	To fix the year of assessment of any revenue, rate, tax, or fee leviable under Part III of the Act.	Do.	Do.	Do.
Sec. 43 (also Reg. III of 1889, Secs. 38 and 51).	To determine manner and time of paying salt duty.	Do.	Do.	Do.
Secs. 44 and 49.	To prescribe the manner of publishing notice and proclamation relating to the recovery of arrears of revenue.	Do.	Do.	Do.
Sec. 57, Clauses (a), (b), and (c).	To authorize officers to do certain acts connected with survey, demarcation, etc.	Do.	Do.	Do.
Sec. 58, Clauses (a), (b), and (c).	To frame rules ...	Do.	Do. (subject to the control of the Local Government, previous sanction being obtained to the attachment of any penalty under sec. 59).	Do.

* For the purpose of this Schedule, the Punjab and the North West Frontier Province, and Bengal and Eastern Bengal are respectively treated as a single Province.

Reference to Act.	Nature of Power.	Proposed delegation		Local Government proposing.
		From	To	
Act II of 1876—cont. Sec. 60.	To frame rules under sec. 60 of the Act ...	To be subject to the control of the Governor-General in Council instead of requiring his previous sanction.		Burma.
Act VI of 1876. Sec. 2.	To sanction the protection of an encumbered estate.	Local Government	Board of Revenue	Bengal.
Act XIII of 1879. Sec. 17.	To increase pecuniary limit of jurisdiction of subordinate civil courts in Oudh.	Do.	Judicial Commissioner.	United Provinces.
Sec. 24.	To invest subordinate judges and munsiffs in Oudh with Small Cause Court jurisdiction.	Do.	Do.	Do.
Secs. 29–30.	To suspend and remove subordinate judicial officers, (munsiffs).	Do.	Do.	Do.
Act XIV of 1879. Sec. 4.	To extend rules to Cantonments ...	Government of India.	Local Government	Punjab
Act V of 1880. Sec. 28.	To invest Survey officers with certain powers of Demarcation and Boundary officers.	Local Government	Financial Commissioner.	Burma
Sec. 32.	To frame rules under this section ...	Do.	Do.	Do.
Act XVIII of 1881. Sec. 136 D, Clause 2.	To direct Deputy Commissioners to make 'imperfect partitions' in the district of Sambalpur.	Do.	Board of Revenue	Bengal.
Sec. 136 T.	To prescribe the form of applications for 'perfect partition' in the district of Sambalpur.	Do.	Do.	Do.
Sec. 136 V.	To make rules regarding partition proceedings in the district of Sambalpur.	Do.	Do.	Do.
Act XX of 1883. Sec. 11 (2).	To alter constitution, and proportion of salaried members, of District Boards.	Government of India.	Local Government	Punjab.
Sec. 30.	To make general rules approving of local taxation.	Do.	Do.	Do.
Sec. 53.	To make rules regulating the powers of District Boards to make, vary, and dispose of, investments.	Do.	Do.	Do.
Act VIII of 1885. Sec. 3 (15).	To prescribe forms and notices ...	Local Government	Board of Revenue	Bengal.
Sec. 3 (16).	To appoint "Collectors" ...	Do.	Do.	Do.
Sec. 3 (17).	To appoint "Revenue Officers" ...	Do.	Do.	Do.
Sec. 40 (2).	To authorize officers to receive application for commutation of rent.	Do.	Do.	Do.
Sec. 54 (2).	To authorize payment of rent by money-order.	Do.	Do.	Do.
Sec. 56 (3).	To prescribe or modify rent receipt form ...	Do.	Do.	Do.
Sec. 57 (2).	To prescribe and modify account forms ...	Do.	Do.	Do.
Sec. 89 (1).	To appoint officer to register improvements ...	Do.	Do.	Do.
Sec. 112 (1).	To authorize special settlement in special cases	Government of India.	Local Government	Do.
Sec. 112 (3).	To confirm proceedings taken under this section	Do.	Do.	Do.
Act VIII of 1885. Sec. 39 (3).	To compile periodical lists of average prices prevailing throughout each year.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Secs. 56 (3) and 57 (2).	To prescribe form of receipt and of statements of accounts in connexion with rent paid by raiyats to landlords.	Do.	Do.	Do.
Sec. 59 (1).	To cause forms of receipt and account to be prepared in connexion with rent paid by raiyats to landlords.	Do.	Do.	Do.
Sec. 64 (2).	To direct the payment by money order of rent deposited in court.	Do.	Do.	Do.
Sec. 80 (3).	To prescribe form of application for the registration of landlords' improvements, and make rules for its verification.	Do.	Do.	Do.
Sec. 101 (2) (a).	To direct what amount should be deposited for payment of expenses on account of survey and settlement operations.	Do.	Do.	Do.
Sec. 101 (4) Sec. 103.	To make rules for a survey and record-of-rights. To make rules for the guidance of Revenue Officers in ascertaining or recording particulars with respect to an estate or tenure or any part thereof.	Do.	Do.	Do.
Sec. 103A. Secs. 104B (4) 104D and 104E.	To make rules for the disposal of objections ... To make rules for the guidance of Revenue Officers in the preparation of table of rates and settlement rent rolls.	Do.	Do.	Do.
Sec. 117.	To order survey and record of proprietors' private lands.	Do.	Do.	Do.
Sec. 158. Sec. 163 (3).	To authorize an officer to hold local enquiry ... To direct how proclamation of sale should be published.	Do.	Do.	Do.
Sec. 168.	To direct that occupancy-holdings be dealt with as tenures.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act XVI of 1887 (as amended by Act I of 1906), Sec. 106.	Power to make rules	Government of India and Local Government.	Financial Commissioner.	Punjab.
Act XVII of 1887, Sec. 118.	To deal with appeals against method of partition.	Commissioner	Collector	Punjab.
Sec. 155 (3)	To make rules under this section	Government of India and Provincial Government.	Financial Commissioner.	Do.
Act XVIII of 1888, Sec. 2 (1), and Reg. I of 1896, Sec. 17 (1), Act XX of 1891, Sec. 5 (2) (b).	To appoint and remove Judicial Commissioner, Upper Burma, and to appoint Financial Commissioner.	Government of India.	Local Government	Burma.
Sec. 182	To vary proportion of salaried members of a municipality.	Do.	Do.	Punjab.
Act VI of 1900, Sec. 41	To supersede a municipal committee	Do.	Do.	Do.
	To make rules with respect to establishments to be maintained for the service and execution of processes.	Government of India.	Local Government (subject to the control of the Government of India).	Burma.

SCHEDULE III.—*cont.*

C.—PROVINCIAL REGULATIONS AND ACTS.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
PROPOSALS OF THE GOVERNMENT OF MADRAS.			
Act III. of 1885, Sec. 4.	To fix the rates at which landing and shipping fees are leviable.	Government of India	Local Government.
PROPOSALS OF THE GOVERNMENT OF BENGAL.			
Reg. XI of 1806, Sec. 5.	To dispose of claims by zamindars for compensation for injury done by troops passing through their estates.	Local Government.	Commissioner.
Reg. XIX of 1810, Sec. 7.	To dispose of escheat cases	Do.	Board of Revenue.
Act VII of 1864, Sec. 40.	To dispose of the proceeds of seizures and fines ...	Board of Revenue	Commissioner.
Act III of 1876, Sec. 5.	To appoint officers to exercise powers under the Act	Local Government	Do.
Act VII of 1876, Sec. 36.	To sanction removal of incorrect entries from general register of revenue-free lands.	Board of Revenue	Do.
Act. I of 1879, Sec. 12 (1). Sec. 133.	To prescribe form of rent receipts To authorize Deputy Collector to exercise the powers of Deputy Commissioner.	Local Government Do.	Board of Revenue. Do.
Act IX of 1879, Sec. 6 (c).	To declare, on their application, proprietors of estates to be disqualified to manage their own property.	Do.	Do.
Sec. 18.	To direct the mortgage or sale of any part of the property of a ward, and the doing of all such other acts as the Court may judge to be most for the benefit of the property and the advantage of the ward.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 19.	To order the Collector to partition off any part of an estate which it is thought expedient to sell or mortgage.	Do.	Do. (Do.)
Sec. 19.	To sanction the division of land revenue and of cesses, for which the original estate was liable, between partitioned estates.	Local Government	Board of Revenue.
Sec. 20.	To appoint—(1) one or more managers for the property of any ward; and (2) one or more guardians for the care of the person of any ward.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 31.	To order the Collector to apply to a Civil Court, in pursuance of the provisions of Act XXXV of 1858, in respect of the proprietor of an estate reported by him to be of unsound mind.	Do.	Do. (Do.)
Sec. 32.	To order the Collector to apply to a Civil Court in regard to the proprietor of an estate considered incapable of managing his affairs owing to physical defect or infirmity.	Do.	Do. (Do.)
Sec. 33.	To determine the Civil Court to which a Collector should apply in case of physical defect or infirmity of a proprietor within jurisdiction of High Court.	Local Government	Board of Revenue.

PROPOSALS OF THE GOVERNMENT OF BENGAL—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act IX of 1879— <i>cont.</i> Sec. 33.	If no manager is appointed, to appoint the Collector of any district other than that in which the greater part of the property lies to do the duty of a manager.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less, provided the other district is in his division. Report to be submitted for the Board's information).
Sec. 41 (a) and (d), and Sec. 70 (c).	To direct (a) how much property is to be placed under the care of a manager, (b) when and in what form managers' accounts are to be passed.	Do.	Commissioner. (A model form is to be prescribed by the Board. Orders may be passed by the Commissioner to submit accounts in that form in respect of estates with current rent and cess demand of Rs. 50,000 or less (but not otherwise) without the sanction of the Board.)
Sec. 43 (b) and (f), and 70 (c). Sec. 49.	To direct when and in what form guardians' accounts are to be passed. To deduct, before payment of surplus profits to wards, amounts required for working balance and special charges.	Do. Do.	Do. (Do.) Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 51.	To appoint the Collector of any district other than that in which the greater part of the property lies to be next friend and guardian for a suit, if no manager is appointed.	Do.	Do. (Do.) provided the other district is in the Commissioner's own division. A report to be submitted for Board's information).
Sec. 61.	To allow wards to adopt or to give permission to adopt.	Do.	Board of Revenue.
Act IX of 1880, Sec. 12.	To order a valuation or revaluation of a district or part of a district.	Local Government	Do.
Sec. 15.	To order a revaluation of particular estates or tenures.	Do.	Do.
Sec. 42 (2) and (3).	To fix date of payment of instalment of cess for revenue-free estates or rent-paying tenures.	Do.	Commissioner.
Sec. 46 (1).	To extend this section to a district in respect of keeping a separate account of cess.	Do.	Board of Revenue.
Sec. 57.	To fix date of payment of instalments of cess for rent-free lands.	Do.	Commissioner.
Sec. 83.	To determine the division of profits (from mines or quarries) between two or more districts.	Do.	Board of Revenue.
Sec. 88.	To fix instalment of cesses payable by a revenue-free holder.	Do.	Commissioner.
Sec. 100.	To confer powers of Collector on other persons ...	Do.	Board of Revenue.
Sec. 111.	To apportion the cost of joint work between two districts.	Do.	Do.
Sec. 112.	To appoint members of District Road Committee...	Do.	Do.
Sec. 113.	To accept resignation of a member of District Road Committee.	Do.	Commissioner.
Sec. 114.	To remove a member ...	Do.	Board of Revenue.
Sec. 127.	To fix fees for certified copies of extracts from the proceedings of every meeting.	Do.	Commissioner.
Act II of 1882, Sec. 17.	To apportion costs of alteration of roads and construction of water-courses when disputed.	Do.	Do.
Sec. 19.	To remove houses, trees, etc. ...	Do.	Do.
Sec. 61.	To fix dates of instalments and rate of interest ...	Do.	Do.
Act III of 1884, Secs. 14, 16 and 27.	To appoint Commissioners ...	Do.	Do.
Sec. 59 (a).	To approve of election of Chairman of a Municipality.	Do.	Do.
Sec. 59 (c).	To approve of the grant of allowances to Chairmen and Vice-Chairmen of Municipalities.	Do.	Do.
Sec. 61.	To sanction appointment of subordinates on pay of Rs. 200 a month and upwards.	Do.	Do.
Sec. 83.	To approve method of investment of Municipal funds.	Do.	Do.
Secs. 86 (a), 131 and 142.	To sanction tax on carriages, etc.: registration and levy of fees.	Do.	Do.
Secs. 111 A, 86 and 93.	To order revision of, and exemption from, assessment	Do.	Do.
Secs. 220 and 241.	To extend parts of sections of the Act to a Municipality.	Do.	Do.
Sec. 208.	To sanction lighting with gas ...	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF BENGAL—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1884— <i>cont.</i> Sec. 351. Sec. 351 A.	To confirm bye-laws ... To sanction rules of business...	Local Government Do.	Commissioner. Do.
Act III of 1885, Secs. 7, 10, 11, 15, 17 and 19.	To appoint, accept resignation of, and make rules for election of members of District and Local Boards.	Do.	Do.
Sec. 25.	To approve election of, or to appoint Chairmen of Local Boards.	Do.	Do.
Act V of 1897, Sec. 41.	To direct the salary of a Partition Deputy Collector, and cost of special establishment, to be recovered as part of costs of partition.	Do.	Board of Revenue.
Sec. 42.	To sanction formation of Estates Partition Funds	Do.	Do.
Sec. 102.	To order a new allotment of land revenue on partitioned estates in case of fraud or error.	Do.	Do.
Sec. 103.	To require proprietors of under-assessed estates to make refund to proprietors of over-assessed estates.	Do.	Do.
Sec. 110.	To vest Collectors or Deputy Collectors with settlement powers.	Do.	Do.
Sec. 36.	To sanction appointment of special establishments on account of partition work.	Board of Revenue	Commissioner.
PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM.			
Reg. VII, of 1822, Sec. 5 (2) proviso 1.	To sanction <i>malikana</i> when it exceeds 10 per cent. of the net amount realized by Government from the lands under settlement.	Local Government	Board of Revenue.
Act VI, of 1870, Sec. 3 A.	To sanction the delegation of powers by District Magistrate, either wholly or in part, to any magistrate of the first class subordinate to him, or to any magistrate in charge of a sub-division, or to the Superintendent of Police, and to withdraw such delegated power.	Commissioner.	District Magistrate.
Sec. 11. Sec. 46 B.	To sanction an extra <i>chaukidar</i> ... To prescribe the rates at, and the manner in which, an extra <i>tahsildar</i> appointed for realization of arrear <i>chaukidari</i> tax should be paid.	Do. Do.	Do. Do.
Act V of 1875, Sec. 4.	To appoint a Superintendent of Survey to exercise all or any of the powers of a Collector under the Act.	Local Government.	Board of Revenue.
	To appoint Assistant Superintendents and Deputy Collectors to exercise the powers of a Collector under the Act.	Do.	Do.
Act I. of 1876, Sec. 3.	To order the opening of Muhammadan marriage registration offices, to fix jurisdiction of those offices, and to appoint marriage registrars.	Do.	Inspector-General of Registration.
Act V. of 1876, Sec. 15.	To appoint Municipal Commissioners ...	Do.	Commissioner.
Sec. 17.	To appoint <i>ex-officio</i> Municipal Commissioners ...	Do.	Do.
Sec. 20.	To accept the resignation of Municipal Commissioners.	Do.	Do.
Sec. 21.	To remove Municipal Commissioners ...	Do.	Do.
Sec. 48.	To exercise control over certain appointments of subordinate officers.	Commissioner.	District Magistrate.
Sec. 67.	To transfer sums to municipalities and municipal institutions.	Local Government.	Commissioner.
Sec. 70.	To exercise control over works costing more than Rs. 3,000.	Do.	Do.
Sec. 139.	To transfer certain public ferries for management by municipalities.	Do.	(with enhancement of limit to Rs. 5,000.) Do.
Sec. 140.	To declare ferries, other than public, to be municipal ferries.	Do.	Do. (in respect of ferries entirely within municipal limits.) Do. (Do.) Commissioner.
Sec. 142. Sec. 151.	To sanction rates of tolls on municipal ferries ... To sanction rates of tolls leviable by a municipality on a bridge or metalled road.	Do. Do.	Do. Do.
Secs. 233-4 and 239.	To extend Parts VII and IX of the Act ...	Do.	Do.
Secs. 279 and 283.	To exercise control over disused, or sanction provision of new burning or burial places.	Do.	Do.
Secs. 300 and 302.	To establish municipal markets and to levy rents, etc., therein.	Do.	Do.
Sec. 356.	To appoint Commissioners for putting Chapter IV of the Act in force in certain stations.	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act II of 1891, Secs. 32, 45, 49 (read with Sec. 61 (2).)	To exercise control relative to hackney carriages in municipalities.	Local Government	Commissioner.
Act I of 1895, Sec. 4 (2) (b).	To appoint an officer to perform the functions of a Certificate Officer.	Commissioner	Collector.
Act V of 1897, Sec. 41.	To direct that the salary of Deputy Collector and cost of special establishment be recovered as part of costs of partitions.	Local Government	Board of Revenue.
Sec. 102.	To order a new allotment of land revenue upon separate estates, if it is proved within six years, of a partition that the assets of the lands assigned to any separate estate are not in proportion to the amount of land revenue for which such estate has been made liable.	Do.	Do.
Sec. 103.	To require proprietors of under-assessed estates to make refund to proprietors of over-assessed estates.	Do.	Do.
Sec. 110 (cf. also Sec. 19).	To vest a Collector or a Deputy Collector with settlement powers when engaged on partition work.	Do.	Do.

PROPOSALS MADE BY THE GOVERNMENT OF THE UNITED PROVINCES.

Act I of 1892, Sec. 8.	To sanction municipal rules regulating lodging houses.	Local Government	Commissioner.
Act III of 1899, Sec. 41.	To release all estates, except those in which the liquidation of debts has not been completed, or of which the liquidation is impracticable within a reasonable period.	Do.	Board of Revenue.
Act I of 1900, Secs. 4-7 and 188.	Power to fix or alter the boundaries of a municipality.	Do.	District Magistrate.
Secs. 9-10, and 15-16.	To appoint and remove members of Municipal Boards.	Do.	Commissioner (with reference to Government in special cases).
Secs. 20, 23, 25.	To approve of election of Chairman of a Municipal Board.	Do.	Commissioner.
Sec. 24.	To remove Vice-Chairman of a Municipal Board ...	Do.	Do.
Sec. 42 (2) and (3).	Power to grant gratuities and annuities to municipal servants.	Do.	Do. (with reference to Government in doubtful cases).
Sec. 59.	To sanction imposition of taxes other than those prescribed.	Government of India	Local Government.
Sec. 64.	To permit composition for municipal taxes ...	Local Government	Commissioner (subject to a prescribed scale).
Sec. 66.	To sanction abolition or reduction of municipal taxes otherwise than in accordance with wishes of Municipal Board.	Government of India	Local Government.
Sec. 120.	To approve scale of fees for licences for the use of places for certain offensive and dangerous trades.	Local Government	Municipal Board (in case of fees not exceeding Rs. 10 per annum and petroleum licences).
Sec. 133.	To make and confirm municipal rules ...	Do.	Commissioner (but generally municipalities should be given authority to adopt model rules either <i>en bloc</i> or with such slight modifications as in opinion of District Magistrate does not require reference to Commissioner).
Sec. 191.	To sanction withdrawal of Municipal area from the operation of the Act.	Government of India	Local Government.
Sec. 191 (1) (a).	To modify rates of taxation in notified areas ...	Local Government	Commissioner (as regards details outside the general scheme).
Act II of 1901, Sec. 172; (and Act III of 1901, Sec. 15 (1).)	Power to grant enhanced rent and revenue powers to Assistant Collectors.	Do.	Commissioner (in accordance with general instructions by Government).
Act III of 1901, Sec. 17.	To remove or dismiss <i>naib</i> tahsildars ...	Board of Revenue (by delegation from Local Government).	Commissioner (by delegation).

PROPOSALS OF THE GOVERNMENT OF THE UNITED PROVINCES—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1901, —cont., Sec. 21.	To readjust patwari circles, when no extra expenditure is involved.	Board of Revenue	Director of Land Records.
Sec. 45 and Chapter X.	To decide appeals in the matter of appointment of lamhardars.	Collector's orders should be final.	
Act III of 1906, Sec. 4 (2) (b).	To appoint non-elected members of District Boards	Local Government	Commissioner.
Sec. 10.	To remove members of District Boards ...	Do.	Do.
Sec. 13.	To approve election of Chairman, or to appoint one if election has not taken place in due time.	Do.	Do.
Sec. 32.	To sanction purchase of annuities and grant of extraordinary pensions and gratuities to District Board employees.	Do.	Do. (with reference to Government in doubtful cases).

PROPOSALS OF THE GOVERNMENT OF BURMA.

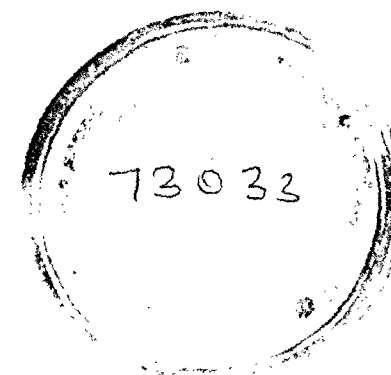
Reg. III. of 1889, Sec. 26 (2).	To approve rules for the disposal of State land in Upper Burma.	Government of India	Local Government.
Sec. 27 (2) and (3) (as amended by Reg. V. of 1901).	To make rules for the assessment of land revenue payable under section 27 (1), and the grant or withdrawal of abatement of rates of land revenue under section 27 (3).	Do.	Do.
Sec. 28 (A).	To fix the year of assessment ...	Local Government	Financial Commissioner (subject to the control of the Local Government).
Sec. 32.	To make rules regarding fisheries ...	Do.	Do. (previous sanction being obtained to any alteration in the rates of fee for fishing implements).
Sec. 38 (1).	To make rules determining the number and amount of instalments, time, place, and manner of payment of revenue.	Do.	Financial Commissioner.
Secs. 44 and 50 (c), (d), (e), and (g).	To make rules with reference to processes and various matters.	Do.	Do.
Sec. 49.	To make rules with respect to the establishments to be maintained for the service and execution of processes in Upper Burma.	Government of India	Local Government.
Reg. I. of 1896, Sec. 32.	To make rules with respect to establishments to be maintained for the service and execution of processes.	Do.	Local Government (subject to control of Government of India).
Act III. of 1898, Sec. 8.	To make rules to regulate systems of electing members of Municipal Committees.	Local Government	Commissioner.
Sec. 9.	To fix terms of office of members of committees ...	Do.	Do.
Sec. 17 (1) and (2).	Power to declare that the President or Vice-President, or both, shall be appointed from among the members of the Committee.	Do.	Do.
Sec. 45 (3).	To direct that the 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 servants whose functions intimately concern the public health or safety.	Do.	Do.
Secs. 46-51.	To sanction the imposition of taxes ...	Do.	Do.
Sec. 52.	To sanction abolition, reduction, or suspension of taxes.	Do.	Do.
Sec. 53.	To sanction exemption from taxation ...	Do.	Do.
Sec. 54.	To suspend the levy of objectionable taxes, and to rescind an order of suspension.	Do.	Do.
Sec. 55.	To make rules for the assessment, collection, and remission of taxes.	Do.	Do.
Sec. 72 (2) (m).	To declare what objects are suitable for expenditure from municipal funds.	Do.	Do.
Sec. 132.	To prohibit methods of cultivation or the use of manure or irrigation, where the public health is likely to be affected.	Do.	Do.
Sec. 141.	To apply the provisions relating to the extinction of fires to Municipalities, and to regulate the operation of these provisions.	Do.	Do.
Secs. 181 A and 181 B.	To extend the operation of the provisions of the Act relating to prostitutes and brothels.	Do.	Do.
Sec. 206.	To appoint officers for the recovery of arrears of taxation.	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF BURMA—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1893 —cont. Secs. 99 and 100.	To make bye-laws for licensing, inspecting and regulating slaughter-houses, etc.	Local Government	Municipal Committee (with previous sanction of Commissioner).
Sec. 102.	To pass bye-laws for regulating the sale of food, drink and drugs.	Do.	Do. (Do.)
Sec. 142 (a).	To pass bye-laws for licensing vehicles ...	Do.	Do. (Do.)
Sec. 142 (c).	To pass bye-laws for securing the registration of births, marriages and deaths.	Do.	Do. (Do.)
Sec. 142 (d).	To pass bye-laws for the regulation of lodging houses.	Do.	Do. (Do.)
Sec. 142 (e).	To pass bye-laws for the regulation of pawn shops	Do.	Do. (Do.)
Sec. 142 (g).	To pass bye-laws for licensing new markets, fixing fees for such licences, and imposing conditions relating to them.	Do.	Do. (Do.)
Sec. 142 (h).	To pass bye-laws for controlling and regulating the use of public rivers, etc.	Do.	Do. (Do.)
Sec. 142 (o).	To pass bye-laws for prescribing standard weights and measures.	Do.	Do. (Do.)
Sec. 142 (q).	To pass bye-laws for regulating the exposure of goods for sale in the streets.	Do.	Do. (Do.)
Sec. 142 (s).	To pass bye-laws generally for carrying out the purposes of the Act in cases not otherwise provided for.	Do.	Do. (Do.)
Sec. 30.	To pass bye-laws for regulating the conduct of its own business by a Municipal Committee.	Do.	Municipal Committee (under the control, but without previous sanction, of Commissioner).
Secs. 89 and 90.	To pass bye-laws for regulating the use of inflammable materials in buildings.	Do.	Do. (Do.)
Secs. 92 and 93.	To pass bye-laws for regulating the erection of buildings.	Do.	Do. (Do.)
Sec. 142 (b).	For limiting rates of hire of conveyance, etc. ...	Do.	Do. (Do.)
Sec. 142 (g).	For the inspection and regulation of encamping grounds.	Do.	Do. (Do.)
Sec. 142 (i).	For regulating the disposal of food, drink or drugs that have been seized.	Do.	Do. (Do.)
Sec. 142 (j).	For regulating the holding of fairs, etc. ...	Do.	Do. (Do.)
Sec. 142 (k).	For controlling the use of burial grounds ...	Do.	Do. (Do.)
Sec. 142 (l).	For the supervision and regulation of public wells and tanks.	Do.	Do. (Do.)
Sec. 142 (m).	For requiring the exhibition of tables showing the rates of tolls.	Do.	Do. (Do.)
Sec. 142 (n).	For requiring the occupiers of houses to keep at hand buckets of water, etc., for extinguishing small fires.	Do.	Do. (Do.)
Sec. 142 (p).	For protecting municipal property from injury ...	Do.	Do. (Do.)
Sec. 142 (r).	For regulating the keeping of animals of any specified description.	Do.	Do. (Do.)
Act IV of 1893, Secs. 13 and 14.	To prescribe method of publication of notice in cases of investigating a claim to landholder's rights.	Do.	Financial Commissioner
Sec. 23.	To prescribe the manner of assessment of land revenue.	Do.	Do.
Sec. 28.	To prescribe the particulars of Town Lands rolls ...	Do.	Do.
Secs. 43 (a), (b), (c), (e), and (f).	To make rules ...	Do.	Do. (subject to the control of the Local Government).
Act IV of 1902, Secs. 29 and 35.	To declare a forest no longer reserved, and to levy a duty on forest produce imported into Burma.	Government of India	Local Government
Act II, of 1905, Sec. 47.	To prescribe a form of record of minor canals ...	Local Government	Financial Commissioner.
Sec. 47.	Power to confirm record and to prescribe method of publication.	Do.	Do.
Sec. 47.	Power to correct record and prescribe method of publishing correction.	Do.	Do.
Sec. 49.	Power to make rules for the enforcement of customs, etc., on minor canals.	Do.	Financial Commissioner (subject to the control of the Local Government).

PROPOSALS OF THE GOVERNMENT OF BURMA—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1905, Sec. 3 (5).	To appoint Fishery Officers ...	Local Government	Financial Commissioner (subject to the control of the Local Government). Financial Commissioner
Sec. 4.	To place fishery in charge of a different Deputy Commissioner.	Do.	Do.
Sec. 10 (1).	To grant permission to fish free of charge ...	Do.	Do.
Sec. 10 (2).	To empower officer to exercise powers of a Deputy Commissioner.	Do.	Do.
Sec. 32.	To make rules ...	Do.	Do. (subject to control of Local Government, whose previous sanction should be obtained to attachment of any penalty).
PROPOSALS OF THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.			
Reg. V of 1890, Sec. 6.	To cause roads and pathways in a state forest to be opened and closed.	The Chief Commissioner and Agent to the Governor-General, Government of India	Revenue Commissioner.
Sec. 10. Reg. IX of 1896, Sec. 5 (2).	To declare forest to be no longer State forest ...	The Chief Commissioner and Agent to the Governor-General (with the previous sanction of the Governor-General in Council).	Local Government.
Quetta Municipal Law, 1896, Sec. 18 (1) (c).	To fix and vary the local limits of jurisdiction of courts lower than that of the Judicial Commissioner.	The Chief Commissioner and Agent to the Governor-General.	Previous sanction should not be necessary.
Sec. 18 (2) (b).	To sanction grant of gratuity or subscription for pension in the case of municipal servants whose monthly pay exceeds Rs. 10.	The Chief Commissioner and Agent to the Governor-General.	Revenue Commissioner.
Sec. 27.	To fix proportion of charges to be borne by the Municipal Fund in the case of Government servants who devote a part of their service to municipal duty.	Do.	Do.
Sec. 45.	To fix dates and instalments for payment of taxes payable periodically.	Revenue Commissioner	Political Agent, Quetta.
Sec. 51.	To fix conditions for temporary occupation of streets.	Do.	Do.
Sec. 52.	To approve of places fixed by the Municipal Committee beyond municipal limits for deposit of refuse, offensive matter, etc.	Do.	Do.
Sec. 76 (4).	To approve of places fixed by the Committee beyond municipal limits for slaughter of animals or any specified description of animals.	Do.	Do.
	To approve fees and conditions for grant of licenses for regulation of offensive and dangerous trades.	Do.	Do.



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