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**SIXTY YEARS**  
**OF**  
**INDIAN FINANCE.**



BY

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To my Friend,

Prof. S. Radhakrishnan.

# SIXTY YEARS

OF

# INDIAN FINANCE.

Part I.	Introduction.
Part II.	Expenditure.
Part III.	Revenues.
Part IV.	Debt.
Part V.	War Finance.
Part VI.	Financial Organisation.
Part VII.	Currency and Exchange.

## PART I.

### INTRODUCTORY.

	PAGE.
<b>PRINCIPAL SOURCES OF REVENUES</b> .. .. .	4
Land Revenue .. .. .	4
Land Revenue in Bengal, Bihar & Orissa .. .. .	5
Land Revenue Settlement in Madras .. .. .	9
Land Revenue in the Northern Provinces Agra and Oudh .. .. .	13
Land Revenue in Bombay .. .. .	16
The Punjab Land Revenue .. .. .	20
Other Sources of Revenue Under the East India Company .. .. .	20
Salt Revenue .. .. .	22
Opium Monopoly .. .. .	24
Customs Revenue .. .. .	24
The Principal Channels of Expenditure .. .. .	25
Military Expenditure .. .. .	26
Civil Administration .. .. .	27
The Company's Investment and the Home Charges .. .. .	28
The Public Debt and Its Management .. .. .	29
Administrative Organisation .. .. .	30
The Reforms of Wilson .. .. .	32

## PART II. PUBLIC EXPENDITURE IN INDIA.

### Chapter I.

#### PUBLIC EXPENDITURE IN INDIA 1859-1860 TO 1919-20. —

##### CHARACTERISTICS OF PUBLIC EXPENDITURE

Expenditure and Efficiency .. .. .	26
The Public Expenditure Considered Generally .. .. .	41
The Growth of New Items of Expenditure .. .. .	42
Changes in Accounts .. .. .	45

	Page.
Uncertainty of Revenues and Expenditure .. .. .	44
Confusion between Capital and Ordinary Expenditure .. .. .	55
Changes in Currency.. .. .	64

## Chapter II.

### ANALYSIS OF THE PUBLIC EXPENDITURE OF INDIA.

Principle of Classification of Public Expenditure .. .. .	54
---	----

## Chapter III.

### GENERAL PRINCIPLES OF EXPENDITURE ON NATIONAL

<b>DEFENCE</b> .. .. .	<b>62</b>
Economics of Military Finance .. .. .	64
A Brief History of the Indian Military Expenditure .. .. .	67
Indian Expenditure for National Defence .. .. .	72
The Details of the Indian Military Expenditure .. .. .	74
Auxiliary Forces .. .. .	75
The Royal Indian Marine .. .. .	75
Criticism, Prospects and Suggestions .. .. .	76

## Chapter IV.

<b>MAINTENANCE OF PEACE &amp; ORDER. DEPARTMENTAL EXPENDITURE</b> .. .. .	<b>86</b>
Expenditure on Justice, Jails and Police .. .. .	86
General Administrative Charges .. .. .	98
A Table of the Chief Indian Salaries .. .. .	110
Political Charges of the Government of India .. .. .	115
Pensions, Furlough and Superannuation Allowances .. .. .	119

## Chapter V.

### PUBLIC EXPENDITURE ON MORAL AND MATERIAL DEVELOPMENT.

Character of Such Expenditure .. .. .	125
Items and Details of Expenditure .. .. .	129
Stationery and Printing .. .. .	129
Medical and Sanitation .. .. .	130
Ecclesiastical .. .. .	130
Expenditure on Education, Scientific and Minor Departments .. .. .	136

## Chapter VI.

<b>EXPENDITURE ON MATERIAL DEVELOPMENT.</b> .. .. .	<b>140</b>
Famine Relief .. .. .	150
Agriculture .. .. .	150
Expenditure on Ports and Telegraphs .. .. .	150
Dist. Civil Buildings .. .. .	166
Ports and Pilgrage .. .. .	166



## Chapter V.

EXCISE AND CUSTOMS DUTIES.		PAGE.
General Principles of Excise Revenue .. .. .	.. .. .	231
Excise Revenue in India .. .. .	.. .. .	233
The Indian Systems of Collecting Excise Revenue .. .. .	.. .. .	236
Critique of the Indian Excise Systems .. .. .	.. .. .	241
Customs Revenue the nature of Customs Duties .. .. .	.. .. .	246
Kinds of Customs Duties .. .. .	.. .. .	247
Considerations in Fixing Import Tariffs. .. .. .	.. .. .	249
A Brief History of the Indian Customs Revenue .. .. .	.. .. .	253
The Present Position of the Indian Customs Revenue .. .. .	.. .. .	257
Critique of Indian Tariff Policy .. .. .	.. .. .	261
Imperial Preference in India .. .. .	.. .. .	273

## Chapter VI.

REVENUES FROM MONOPOLIES.		
Opium Revenue and Forests Revenue .. .. .	.. .. .	279
Present position of Opium Revenue .. .. .	.. .. .	279
Critique of the Opium Policy. .. .. .	.. .. .	282
Forest Revenue .. .. .	.. .. .	286
Critique of the Indian Forest .. .. .	.. .. .	288

## Chapter VII.

REVENUES FROM PUBLIC WORKS.		
IRRIGATION AND RAILWAYS		
Public Works Department of the Government of India .. .. .	.. .. .	291
History of Irrigation under the British Rule in India .. .. .	.. .. .	292
Details of Irrigation Revenue .. .. .	.. .. .	297
Future of Irrigation Finance .. .. .	.. .. .	302

## RAILWAYS IN INDIA.

History of Indian Railways First Stage 1850—1880 .. .. .	.. .. .	303
Second Stage of Railway Finance 1880-1900 .. .. .	.. .. .	305
Third Period of Railway History 1900-1920 .. .. .	.. .. .	306
The Present Financial Position of Railways in India .. .. .	.. .. .	310
Critique of the Indian Railway Policy .. .. .	.. .. .	313
The Limit of Railway Extension in India .. .. .	.. .. .	314
Railway Nationalisation in India .. .. .	.. .. .	320

## Chapter VIII.

OTHER SOURCES OF REVENUES IN INDIA		
The Importance of the question :—The need for additional Revenues .. .. .	.. .. .	324
The Possible Sources of New Taxation .. .. .	.. .. .	326
New Taxes already Proposed in the past .. .. .	.. .. .	327
Other Sources of Revenue .. .. .	.. .. .	331

## Chapter IX.

SUMMARY OF RECOMMENDATIONS .. .. .	.. .. .	335
------------------------------------	---------	-----





	PAGE
Control by the Government of India .. .. .	419
Montague Chelmsford Reforms and the Indian Budget .. .. .	420
The Indian Audit System .. .. .	424

### PART VII. CURRENCY AND EXCHANGE.

Indian Currency Before the War .. .. .	427
War and the Mechanism of the Indian Currency System .. .. .	429
Stability of Exchange and the means to secure it .. .. .	432
Rise in Exchange .. .. .	437
Suggested Solution .. .. .	438



## P R E F A C E.

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Though planned as early as 1911 when the author was in England and had every facility for reference to official records, the work was not definitely undertaken in its present form till the commencement of 1918 during the term of the writer's engagement with the Mysore University. The exigencies of regular lecturing work, necessarily impeded the progress of the work, which was rendered all the more difficult owing to the absence of any considerable library facilities. The collection of material and compilation of figures had therefore to be carried on during spells of vacation passed in larger cities with better facilities for reference and research. It was, therefore, nearly two years after the work had first been taken in hand that it was finally completed, and another year before it could be sent to the press.

This brief genesis will serve to explain the defects of compilation which the author is conscious still mar the value of the work to a very considerable extent. It was impossible, while these pages were going through the press, always to incorporate in the text or the footnotes, any changes that may have taken place affecting the subject matter of the discussion during the interval between the time when the work was first completed and it was finally printed.

In some cases an eleventh hour attempt has been made to make the discussion more up to date by including a brief summary of the most important changes. But altogether such a work must necessarily suffer in the author's opinion from the short coming of being never exactly up to date. He therefore commends this work to the generous indulgence of the critical reader, not with any intention to minimise the personal criticism against himself, but rather with a view to secure a better reading for the work which the author honestly believes attempts to meet a much felt need.

Given the character of the subject matter of this work ; given the costliness of its production and the limited circle of readers which might be expected for the work ; the work would probably never have been published but for the generous assistance of a public spirited citizen, who, however, prefers not to be named. The author regrets that he should be deprived of an opportunity publicly to acknowledge his indebtedness but for which the child of his brain might never have seen the light of day. The opportunity is too slight to be suffered to escape altogether without mentioning the direction in which he has received the most valuable assistance.

As hinted above, and contrary to legitimate expectations, the atmosphere of the University life in Mysore was not quite conducive to an undisturbed prosecution of research of the kind attempted by this work. Equally against all probabilities the work received an amount of encouragement while it was going through the press, and the writer obtained facilities for proof-reading etc., which, in view of the position he now occupies, must necessarily be regarded as a concession for which he cannot but be grateful. In cases of emergency when the printer's devil required the immediate return of the copy, the time bestowed upon proof-correction has never been grudged by those, who have much less reason to be generous in this regard, than a body like the University professedly meant to promote research.

Similarly he has obtained valuable assistance in the compilation of the index and the contents from his present colleagues in the office, which he must here publicly acknowledge.

In some respects the present form of the book does not quite realise the intentions of its author. The work was originally meant to be a comprehensive compendium of Indian financial problems which could not be regarded as complete without a review of local finance and a discussion of the finances of the Indian States, but both these have to be excluded for want of sufficient material to complete the picture.

Similarly the author has tried, as far as it rested with him, to give point to his criticism of the existing system by formulating specific constructive schemes embodying his criticism and offering an alternative. The appendix is an illustration of such intention. It might have been doubled by the addition of another Draft-Bill, recasting the tariff policy of the country, but for the fact that the entire policy in that behalf appears to be under consideration by a especially appointed committee. Pending report of this committee the author felt it would be premature to suggest a scheme of his own.

158, WALKESHWAR ROAD,

BOMBAY, 15th May, 1921.

# INDEX.

## A

Abkaroo 21, 234,  
See also Excise,  
Abdur Rahim 105,  
Absentee 81, 86, 200,  
Abyssinia 70,  
Accountant 45,  
Accounts 20, 33, 414 et seq.  
Adams 39N, 64N, 176  
Adam Smith 8, 36, 199,  
Ad Valorem 253, 254, 258. See Customs.  
Afghanistan 26,  
Afghan War 30, 45, 46, 54, 70, 71, 89,  
Agra and Oudh 13,  
Agents 86,  
Agitators 143,  
Agriculture 58, 60, 158, 192, 217.  
See also Land Revenue  
Aini-Akbari 5,  
Aitchison, Sir Ch. 103,  
Ajmer 280,  
Akbar 5,  
See Land Revenue,  
Allahabad 13,  
Allowances 27, 119,  
Alwin 22,  
Ambassadors 116,  
America 105,  
American Civil War 255, 265,  
Amherst, Lord 26, 30 32,

Anglo Russian [alliance 79,]  
Anglo Indian Officials 35,  
Appeal Courts 88,  
Arbitration 69,  
Archaeology 126,  
Argylls, Duke of 226,  
Arkonam 302,  
Armistice 381,  
Army Expenditure 26, 34, 40, 62 to 85, 189,  
285, 365  
Articles of Luxury 24,  
Aryan 86,  
Assam 26, 97,  
Assessments 15, 16, 18, 19, 20,  
See Land Revenue.  
Assessed Taxes 100,  
See also Direct Taxes.  
Assets 16,  
Auckland, Lord 32,  
Auction,  
See under Excise,  
Auditor-General 46, 410 et seq.  
Austerlitz 67,  
Austria 264,  
Auxiliary Forces 75,  
  

## B

Bacteriological 131, 132  
Balfour George 81,  
Bank of England 29, 32,  
Baramahal 11,

- Baree Doab 293,  
 Barbour 379,  
 Baroda 161, 280  
 Baring, Sir E. 35, 45, 54, 57, 393, 417,  
 Barkandaz 96,  
 Bastable 36, 197,  
 Beadon, Sir C. 282,  
 Beaulien Leroy 62, 176,  
 Beggars Committee Report 40,  
 Belgium 264,  
 Benares, 13, 14, 24,  
 Benfield Paul, 9,  
 Bengal, Bihar & Orissa, 5, 6, 9, 23, 24, 31,  
 194, 219, 279,  
 Bentinck, Lord William 15, 26, 30, 31,  
 Bills of Exchange 21,  
 See also Council Bills and Reverse  
 Councils  
 Bimetallism 50, See Currency.  
 Bird Martins 15, 16,  
 Board of Commissioners 28, 30,  
 Board of Revenue 8, 11,  
 Boer War 211, 248,  
 Bombay 16, 19, 23, 24, 26, 31,  
 See under Provincial Finance.  
 Bombay Registration Act 131,  
 Bombay Rent Act 134,  
 Bonds 222,  
 Borrowing & See Debt.  
 Botanical Gardens 159,  
 Brewers 125,  
 British Budget 102,  
 „ Exchequer 81,  
 „ Imperial Army 68,  
 „ National Insurance Act 89,  
 „ Soldier 51,  
 Brussels 265, 437,  
 Buchanan 18,  
 Budget 1-32, 35, 38, 47, 49, 71, 78, 84, 95,  
 98, 286, 393 et seq., 410, 417  
 Budget Estimates 47, 49,  
 Buffer State 78,  
 Burma 26, 97  
 Burman War 74, 74, 213,  
 Buxton, 36,  
  
**C**  
 Cabinet Minister 30,  
 Camphor Monopoly 233,  
 Canals 40 N, See Irrigation and Railways.  
 Canara 12,  
 Canning Lord 67,  
 Capital 55, 330, 332, 333, 373, et seq.  
 Capital and Revenue 43,  
 Capitation Tax 215,  
 Capitation Charges 81,  
 Capitation Rate 70,  
 Cardwell, Lord 68, 82,  
 Carnatic 11,  
 Cautley, Sir Probin 292,  
 Cauvery 292,  
 Cavalry 70,  
 Ceded Districts 12,  
 Certificate Tax 212, 213,  
 Chamberlain, Mr. Joseph 273,  
 Chamberlain Commission 359, 426,  
 Chancellor of the Exchequer 1, 30, 33,  
 See Finance Minister,  
 Charlemagne 67,  
 Chauvinism 37 N,  
 Chandragupta 157,  
 Chaplin, Mr. 18,  
 Charter Act 25, 28, 387, See Company and  
 Appendix.

- heaire 23,  
 hina 24, 28, See Opium.  
 hinese War, 283.  
 hitral 78,  
 hurohill, Lord Randolph, 71.  
 ivil Administration 22, 27,  
 ivil Buildings 149, 166,  
 .. Charges 43. See Expenditure.  
 .. Departments 58,  
 .. Government of Company 26,  
 .. Service 121, 102, 110 et seq. See  
     Covenanted Service.  
 .. Treasuries 45, 438,  
 .. War 40 N.  
 iver, Lord 5, 11, 12, 22,  
 ival Export Duty 248,  
 Cocaine 182,  
 Cohn 65, 175,  
     Colbrook 14,  
     Coleroon 202,  
     Colvin, Sir Auckland 78,  
 ollection Charges 16, 90 97. See heads of  
     Revenue.  
 ollectors 18, 110,  
 ollectivism 175,  
 ollier Price 65,  
 ommercial Services 189, 332 et seq.  
 ommittee 2, 7, 28, 266, 274, 393,  
 ommunications 27. See Railways and  
     Post Office.  
 ompany, East India 1, 2, 4, 6, 9, 20, 21,  
     22, 27, 29, 30, 56, 75, 102, 104. See  
     also Railways and Crown.  
 ompany's Investment 4,  
     .. Trading Privilege 33. See  
     Charter.  
 omptroller-General 46, 417 et seq.  
 Description 64, 65, 66,  
 Constituent States 66,  
 Constitutional Reforms 59, 141 187, 276,  
     393, 417, 423 et seq.  
 Consuls 86, 115,  
 Consumption Tax 223,  
     See Salt and Excise.  
 Conversion rights 357, 374, et seq.  
 Co-operative Banks 206, 333, 334,  
 Co-operative Wholesale Societies 253,  
 Corps d' Elite 108,  
 Corn Law 32,  
 Cornwallis, Lord 7, 8, 11, 23, 27, 30, 51, 102,  
 Cotton Sir A. 292, 293,  
 Council Sales 41, 169, 170, 361, 381, 430,  
 Council 32, 100, 408, 410 to 417,  
 Countervailing Excise Duty 256,  
 Courts of Law 86,  
     .. Civil 88,  
     .. Criminal 88,  
 Court Fee Stamps 93, 221,  
 Court of Directors 13, 28, 30,  
 Covenanted Service 23, 102,  
 Cox 14,  
 Crimean War 183,  
 Criminal Investigation Department 95,  
 Crown 22, 56, 67, 196. See Company and  
     Debt.  
 Crown Lands 192,  
 Cultivators 12,  
 Currency Changes 47, 49, 56, 425, et seq.  
     See Appendix.  
 Curzon, Lord 75, 78, 85, 95,  
 Customs 21, 24, 47, 144, 221, 208, 231, 246,  
     247, 249, 252, 253, 259, 258, 259, 260,  
     267, 73, 269, 294.  
 Customs Revenue 221, 246, 249, 253, 257,  
     258, 259, 260, 271, 272, 273, 294.

## D

Dacoity Department 95,  
 Dadabhai Naoroji 45, 167 et seq.,  
 Dalhousie, Lord 26, 225, 267, 302,  
 Death Duties 193, 210, 216, 219,  
 Debentures 371,  
 Debt 1, 29, 40, 169, 335, 338, 357, 373  
 et seq. 410 et seq.,  
 Deccan Ryots 18,  
 Deccan Sabha 81,  
 Decennial Report 199, 235, 217, 218,  
 Deficits 32, 410 et seq.,  
 Dehradun 287, 288,  
 Deltas 292,  
 Democratic Republic 83,  
 Demonetisation of Silver 50, 426 et seq.  
 See Appendix. See also Currency.  
 Deposits 30, 330,  
 Depot Charges 81,  
 Depressed Classes 147,  
 Doweiy 39N,  
 Dickins, General 388,  
 Diplomatic 71,  
 Direct Taxes 21, 22, 183, 184, 188, 208, 209,  
 212, 215, 216, 217, 219, 368, 381,  
 Disraeli 1,  
 Directors 7, 14, 18, 19,  
 Distillery Fee 235,  
 District Board 143, 220,  
 District Monopoly 237, 239,  
 Diwani 4, 5,  
 Drain 26, 167 et seq. See Home Charges.  
 Drawbacks 99,  
 Dufferin, Lord 71, 85,  
 Duties of the State 61,

Dutt R. C. 4, 7, 14, 16, 23, 25, 42, 154, 196,  
 200, 254, 304,

Dutta, Mr. K. L. 270.

## E

East India Finance Committee 81,  
 East Indian Railway 300,  
 Ecclesiastical 60, 136,  
 Economic Principles, 23,  
 Economist 32, 36,  
 Eden, Sir Ashley 71,  
 Education 27, 60, 136 to 148,  
 Efficiency 38, 41,  
 Egypt 71,  
 Elementary Education Bill 137,  
 Elizabeth 25, 63,  
 Elles, Sir E. 78,  
 Elphinstone, Mount Stuart 18, 31, 32,  
 England 2, 23, 25, 27, 33, 66,  
 English Budget 101,  
 English Government 25,  
 English Parliament 35, 417,  
 English Post Office 177,  
 English Puritans 24,  
 Equilibrium Grants 138, 307, et seq.,  
 Esher Committee 85,  
 Established Religion of India 136,  
 Estimates 298,  
 Ethnic Unity 67,  
 European Anarchy 37,  
 European War 40N,  
 See War,  
 Excess Profit Tax 221, 371, 383, 385,  
 Exchange 48, 49, 52, 53, 74, 426 et seq.,  
 Exchange Compensation Allowance 51,  
 et seq.,  
 Executive Council 85,

Excise Duty 21, 100, 231, 233, 234, 240, 246,  
265, 286, 378,

Excise Opium 280,  
See opium

Excise Policy 242, 243, et seq.

Ex-Kaiser 64,

Expeditionary Force 359,

Expenditure 1, 23, 25, 35 to 174, 371, 395  
et seq.

Expenditure Taxes, 184,

Export Bounties 252,

Export Duties 248, 249, 254, 258, 262, 279,  
284,

Exports 269, 275, 280, 281.

## F

Famine 5, 6, 48, 49, 55, 151, et seq.

Famine Insurance Scheme 35, 49, 60, 151,  
et seq.

Famine-Relief Policy 151, et seq.

Famine Commission 199,

Famine Comses 219,

Famine Insurance Fund 266,

Famine Insurance Grant 390,

Faali 54,

Federal 38, See Provincial Finance.

Feudatories 17,

Fees 177.

Figures 42,

Financial Statement 31, 98,

Financial Control 35, 417, et seq. 597 et seq.

Finance Minister 30, 85, 151, 197, 211, 212,  
284, 358, 365, 368, 369, 371, 374, 379,  
390, 381, 383, 388,

Financial Houses 375,

Financial Decentralisation, 356,

Financial Year 54,

Field Arms Ammunition 81,

Fines 86,

Findlay Shirras 216,

Forest Revenues 99, 287, et seq.

„ Communications 270,

„ College 288,

„ Department 288, 230,

„ Produce 230,

Foreign Trade 275,

France 37, 65,

French Revolution 248,

Fourth Aerial Arm 63,

Francis Philip 7,

Free Trade 34, 260, 266,

Frontier 60,

„ Durand 70,

„ Railways 74,

„ Tribes 86,

Frere, Sir Bartle 70,

Furlough Allowances 81, 86, 119,

## G

Ganges 13. See Irrigation.

Ganipur 279, 290,

German Empire, 65,

German Public Debt 40,

Germany 37, 62,

George Henry 208,

Gokhale Mr. 35, 40, 48N, 69, 78, 79,

Gladstone 36, 71,

Gold Standard Reserve 56, 57, 165, 360,  
430, 432, 433 et seq.

Gold Value 49, 52,

Gold Obligations 50, 53, 430 et seq.

Goldsmith 18,

Government Economist 25,

Governors 35,



Godavari 292,  
 Grand Anicut 1292,  
 Grant-in-Aid 137,  
 Great Barge 292,  
 Great Armada 63,  
 Green Book 45N, 57,  
 Gross Produce, 20, 195,  
 Growth of New Items 42,  
 Guaranteed Companies 51, 169, 304 et seq.  
 Guntoor 10,

## H

Hamilton 292,  
 Hardinge 26, 31,  
 Hardware 292,  
 Hastings Lord 15, 26, 30,  
 Hastings Warren 6, 7, 13,  
 Haveli 10,  
 Head Constables 95,  
 Hemp Drugs 245,  
 Heterogenous 98,  
 High Commissioner 102,  
 History of India 68,  
 Hoffmann 208,  
 Home Bond Debt 21, 30,  
 Home Charges 1, 4, 28, 43, 50, 56, 68, 74,  
 169, et seq.,  
 Home Market 270,  
 Honkong 275,  
 Hope 292,  
 Housing Reforms 134,  
 Howell 136,  
 Hunter 6.

## I

Ideal Assessment 18,  
 Ijardars 234,

Ilbert, Sir Courtenary 78,  
 Imperial Agricultural Department 158,  
 „ Budget 216, 396 to 417,  
 „ Codet Corps 75,  
 „ Council 98,  
 „ Exchequer 245,  
 „ Gazetteer 67, 94,  
 „ Legislative Council 217, 265, 274.  
 „ Preference 265, 269, 273, 274,  
 275, 276, 277, 278, 385,  
 „ Revenue 161, 220, 390, et seq.,  
 Imperialism, 37,  
 Import Duty 23,  
 „ Tariff 249, 253, 254, 262, 276.  
 „ Trade 260,  
 Income Tax 144, 181, 185, 206, 210, 211,  
 212, 213, 214, 215, 216, 217, 218, 219, 270,  
 304, 362, 366, 367, 368, 373, 377, 383, 385,  
 Indemnity 66,  
 India under Aurangzebe 5,  
 „ „ the Queen 42. See Dutt.  
 India Office 57. See Constitutional Reforms.  
 Indians 27,  
 Indian Agriculture 296. See Land Revenue.  
 „ Army 70. See Army.  
 „ Budget 31. See Budget.  
 „ Civil Service 103, et seq.  
 „ Cotton Duties 262,  
 „ Council 35. See Council.  
 „ Council Act of 1893, 35,  
 „ Debt 21, 40, 338 to 360, 377 et seq.  
 See Debt.  
 „ Exchequer 69,  
 „ Excise Committee 237, 238, 240, 244.  
 „ Fiscal System 216,  
 „ „ Forester 239,  
 „ Industries 105, 332,

Indian Medical Service 132, 133,  
 „ Mints 282, 439, et seq.,  
     See Appendix.  
 „ Ministers 365,  
 „ Munitions Board 289,  
 „ Nationalism 106,  
 „ Political Service 197,  
 „ Public Opinion 101,  
 „ Railway System 304,  
 „ Registration Act 223,  
 „ Revenue System 178,  
 „ Staff Corps 69,  
 „ Stamp Act 222,  
 „ Temperance Conference 236,  
 „ Traffic System 368,  
 „ Tax System 32, 190 et seq.,  
 Indirect Taxes 183, 184, 185, 188, 208, 209,  
     221, 231, 232, 368, 369, 31,  
 Indore 280,  
 Industrial Commission Report 269,  
 Industrial Revolution 40,  
 Industrial State 37,  
 Influenza 331,  
 Inland Customs Line 227,  
 Inland Sugar Duties 227,  
 Insurance Agency 164, 332, 300,  
     See Famine Insurance.  
 Interest 41, 43, 60, 338 to 300, 377 et seq.,  
 International Law 106, N.  
 International Trade 249,  
 Investment 23,  
 Irrigation Commission 296, 300,  
     „ Finance 297, 302,  
     „ Works 22, 27, 40, 47, 137, 155,  
     172, 189, 200, 229, 294, 298, 300, 301,  
 Italy 62,

## J

Jacob 53,  
 Jaffer Khan 6,  
 Jaghir 11,  
 Jails 60, 86, 91,  
 Japan 62,  
 Jens 167,  
 Jenkins, Sir Lawrence 96,  
 Jerome K. Jerome 65,  
 Jingoism 70,  
 Judicial Expenditure 93,  
 Judicial Officers 87,  
 Judicial Staff, 91,  
 Jumma 7, 13, 15, -  
 Jurist 87,  
 Justice 60, 91,

## K

Kale, Prof. 379,  
 Kalyan 302,  
 Karnatic 9, 12,  
 Kaashmere 161,  
 Keddah Department 237,  
 Kellner 79,  
 Kemmerer, Prof. 52,  
 Kharif 291,  
 Kit-and-boot-allowance 69,  
 Kohat Salt 237,  
 Krishna 292,  
 Krishnagiri 11,  
 Krupp 66,  
 L,  
 Labour 25, 146,  
 Laing 54, 197, 219,  
 Laissez Faire 36, See Free Trade.  
 Lancashire vote 260, 370,

Land Bank 156, 296, 302,  
 Revenue 33, 37,  
 „ Policy 156, 198, 200,  
 „ „ Receipts 203,  
 „ „ Expenditure 93, 204,  
 „ „ Proper 220,  
 „ Tax 8, 15, 16, 20, 193,  
 „ Records 158,  
 „ Values 245,  
 Landsdowne, Lord 78,  
 Lake, Lord 13, 14,  
 Law 186, 229, 277,  
 Lawrence, Sir John 20, 31, 55, 70, 77, 304,  
 Lease 19, -  
 Lesser Run of Cutch 227,  
 Legislative Council 27, 35, 40, 59,  
 League of Nations 60,  
 Leslie Cliff 65,  
 Legislation 276. See Council.  
 License Tax 212, 213, 214, 231, 235, 372,  
 List 25,  
 Loan Funds 300,  
 Loans 377. See Debt.  
 Local Boards 138, 219,  
 „ Cess Acts 38,  
 „ Advisory Committees 244,  
 „ Governing Bodies 190,  
 „ Expenditure 159,  
 „ Funds 56,  
 „ Government 388,  
 Lord Chief Justice of England 69,  
 Lord Lytton 70,  
 Loveday, Indian Famines 151, 155,  
 Lyall's Life 71,  
 Leave on Furlough 123,

## M

Mackenzie Holt, 15,  
 Madras 9, 11, 21, 23,  
 See Provincial Finance.  
 Madras Board of Revenue 12,  
 Maharaja Nandkumar, 6, 8,  
 Maharatta 5, 13, 31  
 Mahomedalli 11,  
 Mahomed Roza Khan 6,  
 Malabar Districts 12,  
 Malikana 15,  
 Mamlatdars 18,  
 Marengo 67,  
 Marine Charges 43, 74, •  
 Marine Stores 43,  
 Massey 55, 388,  
 Material Development 98,  
 Mauzawari 12,  
 Mayo, Lord 76, 77, 390,  
 See Provincial Finance.  
 Medical 60,  
 Member 31,  
 Memorials 23,  
 Mesopotamia Commission Report 85, 101.  
 Meston Lord, 376,  
 See Provincial Finance.  
 Metcalfe 31, 32,  
 Meyer, Sir Wm. 379, 380,  
 Military Budget 63, 65,  
 „ Expenditure 21, 43, 66, 67, 74,  
 „ Department 45,  
 „ Railways 74, 310 et seq.  
 „ Pensions 60,  
 Militarist State 37,  
 Mill, J. S. 20, 35,  
 Minister 32,

Mirasdari, 18,  
 Miscellaneous 43, 60, 66,  
 Mint 43,  
     See Currency.  
 Minto, Lord 14, 26,  
 Modern Currency Reforms 52,  
 Moghul Emperor 4, 5,  
 Mogul Subhas 7,  
 Mombassa Expedition 71,  
 Money Lenders 7,  
 Monopoly 24,  
 Monsoon 47. See Land Revenue.  
 Montague-Chelmsford 102, 129,  
     See Constitutional Reforms.  
 Montgomery Martin 29,  
 Mootahs 11,  
 Moral Development 98,  
 Moreland 5,  
 Morrison, Sir T. 172, 173.  
 Moturpha Tax 21, 22,  
 Muir, Sir William 35,  
 Mukden 63,  
 Munro 11, 12, 13, 31,  
 Mutiny 26, 29, 40N, 69,  
 Mysore Wars 10, 181, 290,  
  
   **N**  
 Nair chiefs 12,  
 Native Agents 6,  
 Nationality 37,  
 Nationalization of the Legal Profession 89,  
     "                    " Land 194,  
     See Railways.  
 Napier, Sir Ch. 94,  
 Napoleon 65,  
 National Defence 59, 87,  
 Native States of Rajputana 23, 24, 43, 60,

Nawab of Bengal 6, 8, 9, 11, 13,  
     See Political charges.  
 Nawab of Oudh 14,  
 Navy 40, 63,  
 Navigation Works 300,  
 Net Expenditure 55,  
 Nizam 11,  
 Nicholson 20, 85,  
 Northbrook, Lord 77, 82,  
 No-man's land 77,  
 North-West Frontier Province 97,  
 Norman Angel 64,  
 Northern Circars 10,  
 Non-effective Charges 123,  
  
 October 54,  
 Octroi 248,  
 Opium 21, 24, 33, 47, 98, 99, 282, 283,  
     et seq.  
 Organisation 30,  
 Orissa Water Works Company 293,  
 Ordnance Charges 81,  
 Ordinary and Extraordinary Charges 43,  
 Oudh 13,  
  
   **P**  
 Pagodas 11,  
 Pandhri Tax 215,  
 Panel Doctor, 89,  
 Paper Currency Reserve 56, 333, 425 et  
     seq. See Appendix.  
 Paramount Government 117,  
 Parliament 9, 22, 25, 32, 80, 410, et seq.,  
 Parliamentary Paper 131,  
 Parnell, Sir H. 36,  
 Pass Duty, Opium 280,  
 Patels 18,

- Patna 24,  
 Pattakdars 12,  
 Patwary 219,  
 Peace Budget 358, 369, 381, 384,  
 Peel, 36, 94,  
 Peile, Sir J. 106,  
 Penjdeh 77,  
 Penalties 88,  
 Pension Charge 123,  
 Pension Rules 121,  
 Pensions 27, 50, 56, 60, 121 et seq.  
 Permanent Loans 55,  
 Permanent Settlement 5, 8, 12, 14, 15,  
     See Land Revenue and 325 et seq.,  
     400 et seq.,  
 Peshwas 18,  
 Pherozshah, Sir 35,  
 Pierson, N. G. 181, 193,  
 Pigou 378,  
 Pilgrim Traffic 134,  
 Pilotage 60,  
 Pine Resin 280,  
 Pitt's India Act 30,  
 Plassey 9,  
 Plehn 251,  
 Police 60, 86, 91, 94,  
 Political Charges 43, 115, 116, 118,  
 Political Residents 86,  
 Polygars 12,  
 Poor-Houses 154,  
 Poppy 24,  
     See Opium.  
 Ports 24, 60, 326 et seq.  
 Post Office 22, 60, 159, et seq., 332 et seq.  
 Prerogatives 118,  
 Prideaux 23,  
 Pringle 18,  
 Printing 128, 187,  
 Prison Charges 87,  
 Prizes under Lotteries 373,  
 Probates 222,  
 Pro-Consul 11,  
 Professional Survey 15,  
 Profits 208,  
     See Excess Profits.  
 Progressive Taxation 179,  
 Property Taxes 179, 180, 210,  
 Prospects 76,  
 Proprietor 20,  
 Protectionist 25, 257 et seq.  
 Protective Irrigation Works 300,  
 Protective Import Duties 247, 250,  
 Proudhon 175,  
 Provident Funds 56,  
 Provincial Autonomy 386 et seq.  
 Provincial Accountant 46,  
 Provincial Finance 386, 388, et seq.,  
 Provincial Governments 190, 386, 387,  
     See Provincial Finance.  
 Provincial Rates 100, 219,  
 Provision Opium 280,  
 Prussian Civil Service 108,  
 Public Accounts 189, 417 et seq.  
 Public Debts 39N, 74,  
     See Debt.  
 Public Expenditure 41, 58, 86,  
 Public Instruction 142,  
 Public Monopolies 189,  
     See Opium and Foresta.  
 Public Revenues 175 et seq.  
 Public Works 34, 60,  
 Public Works Cess 220,  
 Public Works Charge 43, 55,

Public Work Capital Expenditure 55,  
 Public Service 103,  
 Punjab Northern State Railway 45,  
 Punjab Settlement 20,  
 Pusa 158,

**Q**

Quetta 108,  
 Quinquennial Review 145,

**R**

Rabi 291,  
 Railway Finance 22, 35, 40, 43, 47, 50, 56,  
 295, et seq.  
 Railway Traffic Receipts 188,  
 Rajas 12, 14,  
 Rangor, 288,  
 Ranjit Singh 20,  
 Rated Tax 196,  
 Ravindranath Tagore 106,  
 Rau, K. H. 208,  
 Roay, Lord 287,  
 Reconstruction 384,  
 Remissions 199,  
 Redemption 41,  
 Reforms 8, 22,  
 See Constitutional.  
 Regimental Pay 74,  
 Registration 186, 189, 193, 221, 223, 224,  
 Regulations 7, 8, 14, 15,  
 Regulating Act 31,  
 Rent 14, 15, 19,  
 Rental 15,  
 Rentiers 376,  
 Repartition 193,  
 Retrenchments 26, 325, et seq.  
 Reserve 64,  
 See Currency and Appendix.

Reserve Forces 60,  
 Restriction Act 371,  
 Revenue Accounts 91,  
 „ Farmers 5,  
 „ Board 7,  
 „ Courts 222,  
 „ Law of Manu 212,  
 „ Officers 7,  
 Reverse Bills 359, 361, 430, et seq.  
 See Councils.  
 Revised Estimates 54,  
 Revision 196,  
 Revolution 117,  
 Rhine 251,  
 Ripon, Lord 44, 77,  
 Retaliation 277,  
 Roberts, Lord 77,  
 Romanoffs 95,  
 Ronaldahay, Lord 378,  
 Rowlett Committee 80,  
 Royal Artillery 70,  
 „ Commission 68, 95, 103,  
 „ Domain 191,  
 „ Engineers 70,  
 Rumbold 10,  
 Rupee 2, 52, 56, 425, et seq.  
 See Appendix.  
 Russo-Japanese War 64,  
 Russophobia 71, 77,  
 Rye in Germany 251,  
 Ryots 12, 13,  
 Ryotwari 5, 11, 12, 13, 31,  
 See Land Revenue.  
**S**  
 Sacerdotal 125,  
 Sacharine 257,  
 Sadowa 67,

Salaries 110, 214, 365,  
 Salem 11,  
 Salt 21, 22, 23, 47, 225 to 230, 368, 369.  
 Salt Range 227,  
 Sambhar lake 227,  
 Sanitation 27, 60, 132,  
 Sarkar, J. N. 5,  
 Sarojini Naidu 106,  
 Satraps 32,  
 Savadhikari 236,  
 Savings Banks 55, 162, 330 et seq.  
 Secretary of State 54, 417 et seq.  
 Sedan 63, 67,  
 Seringapattam 11,  
 Settlement, Sultan Sujas 5,  
     ,, Jafer Khan's 5,  
     ,, Suja Khan's 5, See Land  
     Revenue.  
 Settlement Officers 195,  
 Sezawals and Amins 7,  
 Shan States 280.  
 Shaharanpur 16,  
 Sheffield 251,  
 Shore, Sir John 5, 8,  
 Sidney 89,  
 Silk 25,  
 Sikim 38,  
 Silladar Cavalry 69,  
 Silver. See Rupee and Currency.  
 Sindh 24,  
 Smith V. S. 5,  
 Smith, Colonel Baird 151,  
 Socialist 65, 175,  
 Solapur 295.  
 Soil 15, 19, 20,  
 Sources of Revenue 20,

South African Republic 173,  
 Special Commissioners 14,  
 Special Defence Works 71, 79,  
 Speculation 7,  
 Spencer Herbert 178,  
 Spirit Duty 232,  
 Stamps 21, 222, 224,  
 State Bank 164, 436,  
     See appendix p. 453 et seq  
 State Ownership 15, 332 et seq. See Land  
     and Railways.  
 State Railways 45, 295, et seq. See  
     Railways.  
 Stationery Receipts 43, 130,  
 Still-Head Duty 237, 239, 240, 241,  
 Stores 43, 436, See H. Drain.  
 Strategic Railways 60,  
 Strachey 35, 45, 227, 255, 266 et seq., 330,  
     332 et seq. See Railways and Famine.  
 Suakim Expedition 71,  
 Subsidiary Alliances 26,  
 Subsidies 252,  
 Suez Canal 1 7,  
 Superannuation allowances 19,  
 Super Tax 214, 229, 369, 371, 373, 375, 377,  
     385,  
 Supreme Council 84,  
 Surender Nath Bannerji, 21. 106,  
 Surpluses 48,  
 Suspensions 199,  
 System, Todar Mall's 5,  
     ,, Farming 11, See also Excise.  
 Survey Valuation 12,  
 Survey and Assessment 18,  

**T**

 Takavi loans 154, 296,  
 Taluk 195,

Tanjore 11, 12,  
 Tariff 24, 25, 251 et seq. See Customs.  
 Taxes 4, 18, 52, 99, 176, 177, 375 et seq.  
 See Revenues.  
 Tea duty,  
 Telegraphs 22, 160, See Post Office.  
 Temperance Reformer 235, 241, 244,  
 Temple, Sir R. 151,  
 Temporary Settlements 200,  
 Tenant Acts 194,  
 Ter Meulen Sobems 265,  
 Territorial Revenue & Expenditure 20. See  
 Company.  
 Thathamada 215,  
 Thagi 95,  
 Thomason 16,  
 Thornton 303,  
 Timber 270,  
 Tippu Sultan 10,  
 Tiah 78,  
 Tobacco Revenue 177, 233, 245, 325, 368,  
 Trade Commissioner 102,  
 Trade Union 89,  
 Trading Monopoly 14,  
 Transfer of Property Act 223,  
 Transit Duty 24,  
 Transport Passes 237,  
 Travelling Allowances 110, 313,  
 Treasuries 55,  
 Treasury Notes 30,  
 .. Bills 373,  
 Trevyan 45N, 55, 212,  
 Tribute 33, 89,  
 Triennial Settlement 14,  
 Titter 83,  
 Trust Funds 56,  
 Tucker 14,

Tudors 233,  
 Tungabhadra 11,

## U

Unfunded borrowings 55, 340 et seq.,  
 United Kingdom, 1, 64, 65, 68, 82,  
 .. Provinces, 15,  
 .. States of America 37, 64, 65,  
 University Education 141,

## V

Value Payable Parcel System 163,  
 Voblen, T. B. 175,  
 Vend Fees 237,  
 Versailles 37N,  
 Vicerealty 55,  
 Victorian Era 30, See Dutt,  
 Village Community 10, 18,  
 Vinegar 257,  
 Vocational World 89,  
 Vodka monopoly 176, 233,  
 Voluntary Enlistment 65,

## W

Wachs 53N,  
 Wade, Sir J. 263,  
 Wages 206,  
 Wandsworth 9,  
 War Budget 366, 374,  
 .. Contribution 379,  
 .. Finance 4, 8, 26, 28, 48, 53,  
 .. Loan 373, 376, 378, 379, 384,  
 .. Office 68,  
 .. Taxation 366, 383,  
 Warrant Officers 81,  
 Waterfield, Sir Henry 63,  
 Waterloo 63,  
 Wealth of Nations 36,



- |  |   |
|--|---|
| Webb, Beatrice 89,                                     | Wingate 18, 19,                             |
| Walby Commission 45N, 53, 54N, 57, 60,<br>68, 69, 395, | Wood, Sir Charles 1, 32,                    |
| Wellesley 11, 14, 26, 30,                              | Woolwich 70,                                |
| West 1, 37,  |   |
| Western Maxims of Government 83,                       | <b>Z</b>                                    |
| William 11, 67,  | Zamindar 7,                                 |
| Wilson 1, 26, 32, 33, 34, 45,                          | Zamindari 14, 20, 105,<br>See Land Revenue. |
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