X:99V,54-21-N2t 1-3 Reports: Madras Retrenchment Commeltees Repair and Appendices. 1. fr 1922-1923, Vol. I./ (chairman: Alt. Mal Differ Y # 292 H. (GT. And C. ST. A. C. ST. A. M. S. Stokes.) 23971
2. dt: Vol. II. Repols of Special Committees .3871
X! 99Y 5.4.21. N3t G. Stokes.) 23974
3. for 1931-32 (chairman: H. G. Stokes.) 23974 X:99V, 54.21. N3t G. G. Stokes.) 23974
4. Report on Retrenchment of Land Revenue Establishment, 1933. By A. G. Leach. 3874
X:99V, 54.21. N221 X:00V,54.21. N335

REPORT

OF THE

Dhananjayarao Gadgil Library

MADRAS RETRENCHMENT COMMITTEE

1922-23



VOLUME I

REPORT AND APPENDICES



MADRAS: FRINTED BI THE SUPERINTENDENT, GOVERNMENT PRESS

X:29V, 54·21·N2t F3·1-F3·2 17084,

7th December 1923.

THE SECRETARY TO THE GOVERNMENT OF MADRAS,

FINANCE DEPARTMENT.

SIR,

We, the members of the Finance Committee of the Legislative Council who were, in G.O. No. 796, Finance, dated 22nd September 1922, appointed to make an enquiry into the possibility of effecting retrenchment in the expenditure of the Province, beg to submit our report hereto attached.

2. In so doing we desire to place on record our sense of indebtedness to Mr. R. W. Davies, I.C.S., for the great ability and indefatigable industry with which he has assisted us in our enquiry, both in addition to his own official duties and when he was absent on leave. The bulk of whatever value may attach to our Report is due to the manner in which the work of the Secretary to the Committee was done.

We have the honour to be,

Sir,

Your most obedient servants,

A. M. MACDOUGALL. MUHAMMAD USMAN SAHIB. C. NATESA MUDALIYAR. T. A. RAMALINGAM CHETTY. A. RANGATHA MUDALIYAR. P. SUBBARAYAN. O. THANIKACHELLA CHETTY. C. E. WOOD.

C. G. TODHUNTER.

Chairman.

To

TABLE OF CONTENTS.

VOLUME I.

THE REPORT.

1.0		FOUL.	•				
	<u> </u>	_					
							PAGE
Ohapter.	Subje	xot.					
I. Introductory			• •	••	• • ,	• •	1
II. Salaries	×	••	• •	• •	• •	• •	6
III. Allowances	••	• •	••	••	* •		12
IV. Travelling Allowances	••	• •	• •		• •	• •	20
V. Supplies and Services	• •	• •		••	••		2 5
VI. Charges for services rendered	••		• •	••	• •	• •	38
VII. Land Revenue Department		••	• •	• •	• •	• •	43
VIII. Excise	• •		••	••	••	• •	48
IX. Stamps	••	••	• •	••	•.8	• •	49
X. Forests	• •	••	• •	••	••	••	51
XI. Registration	••	••	••	••.		••	. 57
XII. General Administration	••	••		••	• •	••	59
XIII. Judicial		.	• •			• •	68
XIV. Jails	• •	• •	• •	۰,	••	• • `	67
XV. Police	• •		••	• •		••	74
XVI. Education	••	÷ #			• •	••	77
XVII. Medical and Public Health	• •	••	••	••	• •		88
XVIII. Agriculture	.,	- •			• •		88
XIX. Veterinary	• •	* Á	• •	.	• #	••	94
XX. Co-operative Credit	••		• •	••	••	••	98
XXI. Industries	••	• •	••	••	••	• •	10 0
XXII. Fisheries		¥ ø	• •	• •	.	••	116
XXIII. Public Works Department	••		••	• •	••	• •	122
XXIV. Local Self-Government	••	• •	••	• •	••	• •	126
XXV. The Commissioner of Labour			• •	••	••	• •	133
XXVI. The Agency Division	••	• •	••		••	• •	135
XXVII. Publicity Bureau	••	••	••	• •	• •	• •	136
XXVIII. Government Holidays	••	••	••	••	• •	••	138
XXIX. Leave Rules	••	••	••	• •	••	• •	141
XXX. Superannuation Allowances a	and Pe	nsions		• •		••	143
XXXI. Language Rewards	• •	• •	••	••	• •	ê' # '	147
XXXII. Compilation of Vital Statisti	80	••	• •	••	• 4	* *	151
XXXIII. Miscellaneous-							
(1) The Madras Record	Office		••	••		• •	152
(2) Hydro-electric Surve	ye.	• •		••		••	152
(3) The Electrical Staff	••	• •	••	••	.• •		153
(4) Factories and Steam-	-boilers	5 • <u>.</u> •		••	••	¢ *	154
(5) Anti-rabic treatment		••	••	**	••	4 ¢	154
(6) Scientific Societies	••			.	••	••	155
(7) Madras Museum and	Conne	emara L	ibrary	•••		et #	155
XXXIV. Financial Summary	••		••	••	* 6	•	156

.

.

TABLE OF CONIENTS THE APPENDICES.

· ____

Append	dix. Padjeot.	PAGE
		160
•	Deminstel Comitee	161
	Subordinate Services— do	162
		164
		. 165
		., 166
		167
VIII.	•	
IX.		
_	existing scale over old scale	172
	List of allowances recommended for retention	. 173
	List of residential telephones	. 184
	Memorandum on Land Revenue Administration	185-
XIII.	Scheme for the maintenance of a Register of holdings in Registration	
	offices	
XV.	· · · · · · · · · · · · · · · · · · ·	
	L	218
AVI.	Registration-Statement of work in the several District Registration offices in the year 1922	. 225-
TANT	A la initiation of Insting Descints	000
	A 3 in interaction of Tractice Transmission	007
		241
$\mathbf{X}\mathbf{I}\mathbf{X}$.	Jails-	
	(a) Statement of expenditure and receipts of Central Jails	. 228
		nd
		230
VV	(c) Statement of expenditure and receipts of Special Sub-Jails	232
ΔΔ.	Government Arts Colleges-Statement of receipts, expenditure and n	233 ⁻
XXI.	Government Professional Colleges — do.	234
	Government Training Colleges do	235
	Government Secondary Schools for Boys- do.	. 236
	Government Secondary Schools for Girls— do.	020
	Government Training Schools— do.	940
	Government Scholarsbips, their number, monthly value and cost	241
	Public Works Department-Statement of retrenchments effected	
	Engineering and Upper Subordinate establishments	·· 243
VIII.	Public Works Department-Statement of retrenchments effected	
		246
XXIX.	Local Self-Government-Note by Mr. Moir on the finances of Loc	cal
	Bodies	256
XXX. I	anguage Rewards-	
	Table I.—List of Language Rewards on the basis of rewards	273
	Table II.— Do. do. departmentwar	
		004
	Table III List of officers receiving rewards for compalsory tests	
	Table IV List of officers who draw munshi allowance for passi	ing
	Table IV List of officers who draw munshi allowance for passi compulsory tests	ing
XXXJ	Table IV List of officers who draw munshi allowance for passi	ing 285

APPENDICES

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APPENDIX I.

G.O. No. 255, Finance, dated 10th April 1931.

[Retrenchment-Functions of Finance Committee and Retrenchment Secretary defined.]

Speaking in the Legislative Council on the 17th March 1931, the Hon'ble the Finance Member made the following statement:---

"What the Government propose to do is, first of all, following the procedure of the Retrenchment Committee of 1922-23, to appoint a special officer with a suitable clerical staff to examine the expenditure of the various departments of Government and to analyse and see where and why expenditure has grown and to formulate suggestions for economy. When the proposals of this officer are worked out—the House will realize that they will entail a great deal of labour the results will be laid before the Finance Committee, which is a Committee of this House having a considerable non-official majority. The Finance Committee will then be in a position to ask for further information, if necessary, or to suggest other lines of investigation, and in any case to formulate their view of the matter. They will then submit their report to the Government and the Government will afterwards very carefully consider the case of each department's expenditure, item by item, and pass orders on the proposals or suggestions."

2. In fulfilment of these assurances and in conformity with what they understand to be the wishes of the Legislative Council, the Government now invite the Standing Committee on Finance to undertake the proposed enquiry, in addition to the functions which they already fulfil under the order of their appointment. Mr. G. R. F. Tottenham, C.I.E., I.C.S., has already been appointed as the Special Officer in G.O. Ms. No. 294, Public (Special), dated the 24th March 1931.

3. The procedure contemplated by the Government is as follows :---

The Special Officer, who will be known as the Retrenchment Secretary, will take as his starting point the Report of the Retrenchment Committee of 1922-23, which, in their own words, attempted to arrive at "a normal standard of expenditure which would be sufficiently covered by the normal revenue and would leave an opening balance year after year." He will examine the extent to which the several recommendations of that Committee have been accepted and maintained in force; how far expenditure which was then reduced has been restored to its previous level; the extent to which and the reasons for which expenditure has increased (or diminished) since that time. Taking the budgets of the various departments in turn, he will prepare a series of memoranda explaining the position in 'each and making such preliminary suggestions as he may think fit. These memoranda will be laid before the Finance Committee, as they are ready. It will then be open to the Committee, in the words of the Hon'ble the Finance Member, to ask for further information, if necessary, or to suggest other lines of investigation, and in any case to formulate their view of the matter.

Finally the Committee will submit their reports to the Government.

4. Apart from the detailed investigation of departmental expenditure referred to above, the Retrenchment Secretary will similarly examine, and lay before the Finance Committee memoranda on wider questions affecting all departments, such as the desirability of maintaining the system of incremental scales of pay, the possibility of introducing some form of sliding scale to follow the rise and fall of prices, and any other matters of a general nature that may arise in the course of the enquiry.

5. To enable him to perform his duties thoroughly, the Retrenchment Secretaryis authorized to call for any information that he may require from any department of Government and the Government trust that all departments will realize that retrenchment may involve the reduction of expenditure which, in ordinary circumstances, would be desirable and will co-operate in attaining the common object in view.

6. The Retrenchment Secretary will be placed formally under the orders of Hon'ble the Finance Member, as Chairman of the Finance Committee, and all communications to him should be addressed care of the Finance Department, Fort Saint George.

(By order of the Governor in Council)

H. M. HOOD, Secretary to Government.

To all Members of the Finance Committee. ,, all Departments of the Secretariat (all sections) for communication to heads of departments under-them. them. ,, the Accountant-General. ,, the Superintendent, Government Press. ,, the Curator, Madras Record Office. ,, the Examiner of Local Fund Accounts. ,, the Superintendent of Stationery. ,, the Presidency Port Officer.

Press.

APPENDIX II.

PROCEEDINGS OF THE MEETINGS OF THE COMMITTEE.

Abst	ract of	Proceedings	of	meetings
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	Meetings.		'ble Mr. o.s.1., o.1.E., an).	n Bahadur Chettiyar	M.L.C., up to er 1931 and ames, M.L.C.,
Number.	Date.	Subjects dealt with.	The Hon'ble H. G. Stokes, c.s.I., (I.C.S. (Chairman).	M.R.Ry. Diwan S. Ellappa Avargal, m.r.o.	Mr. F. Birley, 19th Octob Mr. F. E. J thereafter.
(1)	(2)	(3)	(4)	<u>[(5)</u>	(6)
I	22nd June 1931	General features of the Enquiry. Eight per cent circular. Registration.	1	1	,
2	23rd " "	Jaila	1		•••
3	24th "," " 25th " "	Labour. Medical	1		
5	23rd July 1931	Arbitrary cuts. Surrenders under Buildings	1	¦ ï	
6	24th ,, ,, ··	Travelling allowances	1	1	
7	25th " "	Travelling allowances. Allowances (other than Travelling Allowance) including special pays.	1	••	
8	30th " "	Forest College. Jails. Legislative Council.	1	1	
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9	31st "	Public Works Department. Special pays	1	1	i
10	lat August 1931	Labour. Registration. Communications	ł 1		••
11 12	6th ,, ,, 7th ,, ,,	Public Health Medical (including Buildings). Public Health	1		
13	Sth .	Medical. Public Health. Miscellaneous	1	ï	
14	11th Sep. 1931	Special pays and Allowances. Miscellaneous	1	1	
15	12th ,, ,, ···	Special pays and Allowances. Record office	1		
16 17	14th ,, ,, 15th ,, ,,	Special pays and Allowance	1		
18	16th ,, ,,	Special pays and Allowances. Communications.	i	i	
- I		Irrigation.		-	-
19	21st Oct. 1931	Special pays and Allowances. Medical (Buildings). Public Health. L.F. Audit. Salaries.	1	1	. 1
20	22nd " "	Public Health. Jamabandi allowance. Salaries.	1	1	1
21	23rd " "	Selaries. Excise	ī	· 4	ī
22	24th " "	Electric Departments. Excise	1	1	1
23	26th ,, ,,	Veterinary. Co-operative credit	1	1	
24 25	29th ", " 4th Nov. 1931	Agriculture		•••	i
26	23rd ,, ,	Police. Public Works Department .	î	ï	î
27	24th	Industries	ī	1	1
28	25th ", ".	Industries. Excise. Fisheries	1	i i	1
29	26th ,, ,,	Forests	1	1	
30 31	27th	Legislative Council. Registration. Electric Depts. Education		i	
32	16th ,, ,,	Do	i	ī	
83	17th ,, ,,	Land Revenue, Allowances	1	1	••
34	18th ,, ,, ,.	Secretariats. Move to Hills	1	1	1
35 36	19th Jan. 1932 20th	Secretariats. Govt. House. Cabinet. Salaries District Administration, Allowances in special		••	1
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37	21st ,, ,,	Administration of Justice. Cinchons. Stamps	1	••	1
38	22nd ,, ,,	Record office. Translators. Saluting Battery. Service Commission. Inspector of Municipal Councils. Boiler. Factory Inspection. Museum.	1	••	1.
39	23rd ,, ,,	Museum	1		1
40	29th ,, ,,	Press. L.F. Audit. Rent. Pensions. Leave Rules.	ī	1	1
41	30th " "	Holidays. Motor Vehicles. '47. Miscellaneous'. Stationery. Examinations. Language Rewards.	1	1	1
42	11th Feb. 1932	Contingencies. Ports and Pilotage. Salaries	1	1	1
43	12th ,, ,,	Central Survey office. Salaries	il	i	i
44	13th ,, ,,	Salaries	ī	ĩ	ī
45	7th March 1932	Consideration of Report	••	1	<u>1</u> -
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		Total number of meetings attended	44	87	25
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-and Attendance of Members.

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PROCEEDINGS OF THE MEETINGS OF THE COMMITTEE.

(1) General Survey.

1st Meeting held on 22nd June 1931.

FINANCIAL POSITION—GENERAL FEATURES OF THE PRESENT RETRENCHMENT ENQUIRY.

The Committee first of all considered the general features of the present retrenchment enquiry and the suggestions placed before them as to the scope of their task. The general opinion seemed to be that sufficient allowance had not been made for a possible fall in Excise revenue and the receipts from Land revenue. Doubts were also expressed whether the estimate of revenue from the Cauvery-Mettur project was not unduly optimistic. In view of these considerations the Committee doubted whether the budget for 1931-32 could be called an equilibrium budget and decided that the figure of Rs. 1,700 lakhs suggested as the probable revenue for future years should be reduced to Rs. 1,650 lakhs and that the measure of recurring retrenchment to be aimed at should be increased from an initial figure of Rs. 30 lakhs rising ultimately to double that amount to an initial figure of Rs. 100 lakhs rising ultimately to Rs. 125 lakhs, irrespective of immediate and non-recurring savings which they placed at about Rs. 40 lakhs.

2. Apart from this general decision, the Committee came to the following conclusions :—

(1) They accept the view that the existing balance should not be regarded as a source from which any part of the increase in expenditure might be met and consider that the working balance should not be reduced to a figure below Rs. 1 crore.

(2) They agree that some reduction in the scale of non-recurring expenditure would be justified, but are of opinion that non-recurring expenditure should not be sacrificed simply and solely as a means of avoiding reduction of recurring expenditure.

(3) The Committee prefer to express no opinion as to the general distribution of retrenchment between nation-building and other departments. They consider that the present distribution of expenditure between various departments is reasonable and that for the purposes of retrenchment each department should be dealt with on its merits, without reference to the fact that the increase of expenditure since the last retrenchment has been greater in some departments than in others.

3. The Committee also considered that further statistics of the fall in the cost of living should be procured, but agreed to postpone the matter until the question of reducing salaries was taken up.

CIRCULAR TO HEADS OF DEPARTMENTS.

4. The Committee agreed to the issue of a circular asking all heads of departments to make suggestions for economy up to 8 per cent of their budget allotments, of which not less than half should be of a recurring nature. It was further agreed that, in sending the circular to heads of departments who had already been consulted by the Retrenchment Secretary in the course of preparing memoranda on departmental expenditure, they should be informed that the proposals already made might be taken into consideration in submitting the report now called for.

2nd Meeting held on 23rd June 1931.

5. The Committee resolved that any definite recommendations made by them in dealing with particular departments should be communicated to the department of Government concerned for action without delay.

83

5th Meeting held on the 23rd July 1931.

6. The Committee took up for consideration a memorandum prepared by the Finance (Budget) Department containing suggestions for reducing the budget provision for the current year under certain items with a view to meeting the anticipated deficit due to the deterioration of revenue during the current year. The Committee recommend the issue of the Circular Memorandum suggested by the Finance Department as amended and annexed below :----

ANNEXURE.

DRAFT CIRCULAR MEMORANDUM AS AMENDED AND APPROVED BY THE RETRENCHMENT COMMITTEE AT ITS FIFTH MEETING HELD ON 23RD JULY 1931.

In continuation of the orders in Circular Memorandum No. 19-B.G./O.-1, dated the 11th July 1931, all heads of departments and chief controlling officers are informed that the Government have decided to reduce the appropriations in the current year's budget under the following heads by the amount or percentage noted against each :---

		₽ S.
(1) Discontinuance of Indian News Agency and Reuter's grams to the Hon'ble Members and Ministers	tele	-
(2) Discretionary grants by Collectors		(The balance now remaining unspent.)
(3) Famine relief	•••	-99
(4) Compassionate gratuities (Rs. ·33 lakh) and commuta of pensions (Rs. 4·35 lakhs)	tion 	4 ·68
(5) Civil works—Buildings (major and minor)	• • •	16.00
(6) Ordinary and fixed travelling allowances	- •••	10 per cent.
(7) Petty construction and repairs (excluding provision rates and taxes)		10 ,,
(8) Books and periodicals	•••	. 33 3 ,,
(9) Other contingencies, supplies and services and sim	lilar	_
expenditure		5,,

LAKHS.

The officers concerned are directed to restrict the expenditure accordingly.

2. Heads of departments and controlling officers are requested to surrender the consequent savings and other savings, if any, as soon as possible and in any case not later than the 15th August 1931.

To all Heads of Departments and Chief Controlling Officers.

, the Accountant-General. , Departments of the Secretariat (all sections).

45th and 46th Meetings held on 7th and 8th March 1932.

7. The Committee amended and passed the draft report.

8. Before concluding, the non-official members of the Committee desire to place on record their sense of gratitude for the most valuable assistance extended to them by the Chairman, the Hon'ble Finance Member, in the execution of their task. His long and varied experience in the several branches of the administration of the Government was of immense help to them in reaching decisions; and they particularly appreciate the liberty of opinion accorded to them, as a result of which they have been able to give expression to their views with the fullest freedom and arrive at conclusions in accordance with what they conceive to be the merits of each case.

(2) Land Revenue, Survey and Settlement.

33rd Meeting held on 17th December 1931.

1. Messrs. C. A. Souter, I.C.S., Member, Board of Revenue, Land Revenue and Settlement, A. R. MacEwen, I.C.S., Secretary to the Commissioner of Land Revenue and K. N. Narasimha Acharya, Assistant Director of Survey, Central Survey Office, were also present.

2. The Committee examined the expenditure of the Survey, Settlement and Land Records Departments.

(1) Survey Parties.—The Committee note that two out of the five survey parties have recently been abolished under the orders of Government, involving a saving of about Rs. 4 lakhs a year. They examined the future programme of work and came to the conclusion that three parties would be sufficient to complete all the work at present in sight and that, if the resettlement of Salem and South Kanara is further postponed, it might be possible eventually to reduce the number of survey parties permanently to two.

(2) Central Survey Office.—Out of an establishment of over 300 at present employed in the Central Survey Office the Committee understand that only about 30 are engaged on work directly connected with the survey parties. The remainder of this large establishment is engaged on the preparation, printing and distribution of various classes of maps and the Committee desire to be satisfied before reaching final conclusions that the expenditure is really justified. For this purpose they would like to be supplied with figures showing the number of maps of each class separately that have been issued from the Central Survey Office during the last five years, together with figures showing how many of these have actually been utilized. For this purpose they would like to have two statements showing

(a) the numbers of maps according to their different classifications for which cash has been received from members of the public and the amounts so received in each year;

(b) the numbers of maps according to their classifications which have been issued to, and utilized by, Revenue subordinates, village officers, etc., or other departments of Government and their value in each year.

In particular they would like to know the basis on which indents on the Central Survey Office are prepared by the various classes of indenting officers, together with statistics to show whether the stocks held by these officers are strictly limited to the annual demands upon them. They would also like to be informed whether any increase in the price of the different classes of maps would be justified. (3) Settlement Parties.—The Committee note that, owing to the postpone-

ment of settlement operations in Salem and South Kanara, Settlement Party No. III has been abolished recently under the orders of Government and the strength of Settlement Party No. IV has been reduced, with a resultant saving of about Rs. 3 lakhs a year. They understand that the remaining parties will be employed next year on resettlement operations in certain Agency tracts, East Godavari and Vizagapatam and in two taluks in Malabar; and that the next district to be taken up for resettlement will be Guntur. In this connexion the Committee considered the outlines of a scheme, as given in the Memorandum, which they understand has recently been prepared by the Board of Revenue, for the simplification of settlement procedure. They understand that the savings to be secured by the introduction of the simplified procedure will lie, partly, in the fact that resettlement operations will take a shorter time than is the case at present and, partly, in the fact that the Settlement Party itself will be reduced in size and will not therefore cost so much per annum. If these objects can be secured, the Committee are in favour of the scheme and consider that it should lead to a considerable saving of expenditure under both Survey and Settlement. They understand, however, that the essence of the scheme lies in the elimination of the large amount of preliminary work that is now done by the Settlement Party, in order to clear up the accumulated arrears of maintenance work in the Revenue department, before any resettlement can be undertaken; and this can only be warranted by devising and keeping in force a better system of maintenance from year to year in order to prevent the accumulation of such arrears. For this purpose, in the opinion of the Board, some additional staff will be required to work under the Director of Land Records, the ultimate estimated cost of which is put at about Rs. $1\frac{1}{2}$ lakhs a year. In view of the large reduction of expenditure that may be anticipated by the introduction of a simplified procedure, which in itself the Committee regard as desirable, they are of the opinion that some additional expenditure on maintenance may be justifiable, provided that a considerable net saving can be assured. They therefore recommend that the proposals should be carefully examined on these lines and that they should be accepted only if a balance sheet, prepared as accurately as possible, demonstrates that they will result in a clear net saving per annum.

They would add that, if the contemplated development of the Land Records department ultimately takes place, it should in their opinion be possible eventually to absorb the Survey department in the reorganized Land Records department and dispense with a separate Director of Survey. (4) Board of Revenue—Settlement.—The Committee examined the strength

(4) Board of Revenue—Settlement.—The Committee examined the strength of the office of the Board of Revenue, Settlement Branch, and came to the conclusion that no retrenchment could be recommended. The main question is whether it is really necessary to have a separate Member of the Board of Revenue for Survey and Settlement or whether this post could not be combined with that of the Land Revenue Member. The total work of these branches of the Board of Revenue is such that, in the opinion of the Committee, it cannot be performed by a single officer, more especially as at present the functions of Labour Commissioner have also been added to the normal duties.

3. The Committee also examined the expenditure of the Inam Commissioner's office and the expenditure under Land Revenue Assignments and Compensations and under Works. They do not consider that any retrenchment is possible under these heads.

43rd Meeting held on 12th February 1932.

4. Central Survey Office.—The Committee considered certain statistics supplied to them by the Board of Revenue in compliance with the resolution passed at the 33rd Meeting on the subject of the numbers of maps prepared and distributed by the Survey Office. The figures supplied to them are not complete and do not provide answers to some of their questions. For instance, the basis on which indents are made on the Central Survey Office has not been explained nor is information available as to the manner in which, and the extent to which, the large numbers of maps supplied to various departments are actually utilized. The Committee are aware that the main cost of these maps lies in the preparation of the original plates, rather than in the number of copies that are struck off. They have the impression, however, that the number of copies distributed is excessive and they suggest therefore that Government should pursue the enquiries which they have initiated and examine the whole scale on which maps are supplied at present. Some economy in paper at least might be secured by reducing them.

5. The Committee were also impressed by the number of different classes of maps that are prepared by the Survey Office and they suggest that considerable economies might be secured by dispensing with the preparation of some of these maps and making use instead of maps prepared by the Survey of India. The Committee recognize that for revenue and other official purposes it is necessary to continue the supply of village maps and large scale taluk maps. They are not convinced, however, that it is necessary for the Madras Survey Office to prepare district maps and the Presidency atlas. They understand that the Survey of India themselves prepare maps on the same scale as the district maps, which, for all practical purposes, contain all the information that the average touring officer is likely to require. It may be also that the Survey of India would be able to supply a Presidency atlas on a scale that would meet practical requirements. If the preparation of these two classes of maps by the Madras Survey Office could be dispensed with, they understand that large economies would result. They therefore suggest that the Government should address the Government of India on the subject with a view to utilizing the work done by the Survey of India to a greater extent than is the case at present. It would of course be important to verify whether the latest Survey of India maps of the districts in the Madras Presidency are sufficiently up to date and also how the cost of purchasing the requisite maps from the Survey of India would compare with the cost of preparing and printing corresponding -classes of maps in Madras.

(3) Excise.

21st Meeting held on 23rd October 1931.

The Committee commenced their examination of the expenditure of the Excise Department—

(1) The first point considered was the proposal of the Raja of Bobbili that the work of supervising shops, marking trees, etc., should be entrusted to the Revenue department and the preventive work to the Police. Though several members expressed themselves in favour of this proposal, the Committee decided that they had not sufficient material to make a positive recommendation in favour of its adoption. They therefore decided to suggest that Government should examine the proposal and see whether it could be adopted as a measure of economy without loss of efficiency.

(2) The Committee then examined the strength of the office establishment of the department, taking into account the need for (a) close and efficient supervision over the subordinate staff, and (b) economy. They made the following recommendations:—

(i) Deputy Commissioners.—The number of Deputy Commissioners should be reduced from two to one, who might be either an I.C.S. or a departmental officer, but preferably the former. The headquarters of the Deputy Commissioner should be Madras and he should tour throughout the Presidency to assist the Commissionerand under his orders.

(ii) Assistant Commissioners.—The number of Assistant Commissioners should be reduced from 10 to 6. The Distillery Assistant Commissioner should be retained, but should himself supervise the work directly in a number of distilleries, thus dispensing with the necessity for one of the two Distillery Inspectors. The Secretary to the Excise Commissioner should be a senior inspector instead of an Assistant Commissioner and five Territorial Assistant Commissioners (instead of 8 as at present) should be sufficient. Each Assistant Commissioner would then have about five districts to supervise.

(iii) Inspectors and Assistant Inspectors.—The experiment proposed by the Commissioner of increasing the size of Inspectors' circles and creating sub-circles in charge of Assistant Inspectors should be greatly extended. The Committee consider that the object in view should be to reduce the number of Inspectors to about 25 (i.e., one per district), plus 1 (instead of 2 as at present) in charge of distilleries, plus 1 as Secretary to the Commissioner, while a corresponding (but not a greater) increase should be made in the number of Assistant Inspectors in charge of sub-circles. The designation 'Inspector ' should in future be given to Assistant Inspectors and Inspectors should be called Excise Superintendents or Excise Officers.

(iv) The post of Assistant Secretary to the Excise Commissioner (now held by an officer of about the status of Inspector) should be abolished.

(v) Selection grade for Assistant Commissioners.—If the number of Deputy Commissioners is reduced to 1, of Assistant Commissioners to 6, and of Inspectors to about 27, a single selection grade appointment for an Assistant Commissioner should be sufficient. The Committee suggest provisionally that the appointment should not be filled up when a departmental officer holds the post of Deputy Commissioner. The post should be given to the Assistant Commissioner who is considered most suitable for eventual promotion to the post of Deputy Commissioner and not to an officer who would be passed over for that appointment.

Further consideration of the subject was adjourned to the 24th October-1931.

22nd Meeting held on 24th October 1931.

The Committee resumed their discussion of the Excise department and made the following further recommendations :---

(3) So far as executive and clerical establishments are concerned, the proposals of the Committee for reducing the number of Deputy Commissioners, Assistant Commissioners and Inspectors will automatically result in some reduction of the subordinate staff—Sub-Inspector clerks, clerks and peons. Apart from this, the only particular recommendation that the Committee have to make is that the number of Inspectors' orderlies should be reduced from 6 to 4 instead of from 6 to 5, as proposed by the Commissioner. The Committee were also struck by the size of the temporary establishment of 19 Assistant Inspectors, 58 Sub-Inspectors, 24 clerks and 330 peons. They would like to have a further report from the Commissioner on the possibility of reducing this establishment and in particular they are not satisfied that there is any necessity for the system of training clerks in preventive and other work, which seems to have been introduced in recent years and which accounts for the employment of the majority of the temporary clerical staff referred to above. They can see little or no analogy between the Excise and Police departments in this matter of training.

(4) Under the heading of Allowances and Contingencies the Committee made the following recommendations :---

(a) The Committee are not prepared to say that the comparatively recent innovation of granting peons travelling allowances for journeys within their ranges is unreasonable, but they suggest that Government should examine the question whether it would be cheaper to grant them a small fixed travelling allowance per month.

(b) The Committee consider that the provision for *rewards* should be reduced to about Rs. 45,000 a year. Rewards, in their opinion, should be given with reference to the quality rather than the quantity of the work done, and should be granted as far as possible only to members of the public. Departmental officers should not receive money rewards except in very serious and important cases, and good work in other cases should receive recognition in some other way.

(c) The provision for clothing and equipment should be capable of reduction by at least 15 per cent owing to the fall in prices and by the introduction of a more economical scale of issue, under which the minimum life of an article should be extended and replacement should not take place until it was really necessary.

(5) Works.—The Committee made no recommendation for reducing the present scale of expenditure on minor works.

(6) The Committee accepted the following detailed proposals made by the Excise Commissioner in reply to the 8 per cent cut circular. It will be seen that their own recommendations have in certain cases gone beyond the Commissioner's proposals.

	Ultimate annual saving.	Saving in the current year.
	RS.	RS,
(1) Abolition of one Assistant Commissioner and establishment.	20,000	10,000
(2) Abolition of Excise Intelligence Bureau retaining one Assistant Inspector and two peons for current mainte-		·
nance	44,000	20,000
(3) Abolition of Bobbili circle	7,500	3,600
(4) Abolition of Namakkal and Arni circles and forming	•	•
sub-circles under the charge of Assistant Inspector	8 ,40 0	4,100
(5) Abolition of Assistant Inspector, Villupuram circle	4,000	2,000
(6) Abolition of temporary establishment of one Assistant Inspector and five peons, Flying Squad	5,000	3,000
(7) Abolition of the post of temporary analyst in Commis- sioner's office	900	420

	Ultimate annual saving.	Saving m the current year.
	RS.	RS,
(8) Reduction of one peon from each preventive circle	18,000	8,6 00
(64 circles). (9) Abolition of one Sub-Inspector and three peons in the	1,600	800
Madras town circle. (10) Abolition of a peon's post in the Nandyal circle	180	72
(11) Abolition of a peon's post in the Kaity Brewery	180	72
(12) Restriction of rewards	• •	11,500
Total	1,09,760	64,164

(7) Increase of revenue.—The Committee made the following suggestions for increasing revenue:—

(a) The system of granting remissions to renters for alleged loss of revenue during the currency of their leases should be abandoned.

(b) The distillery selling price of arrack should be examined with reference to the fall in the cost of manufacture and, after allowing for a reasonable profit, the excess, if any, should be utilized in increasing the duty.

(c) The system of charging fixed fees for petty hotel licences for the sale of foreign liquors should be exchanged for a system of disposal of the licences by tender. The Committee understand that there is often considerable competition for these licences.

28th Meeting held on 25th November 1931.

(8) Temporary Establishments.—The Committee took up the examination of the temporary establishments in the Excise department in the light of further information supplied by the Commissioner of Excise and decided to recommend that the system of deputing officers and clerks of the department for training in preventive work and appointing substitutes in their place during the period of training might be discontinued as a temporary measure of retrenchment until financial conditions improve. The other recommendations they have to make are—

- (i) the question of retaining the Assistant Inspectors at Amalapuram and Anantapur should be considered in conjunction with their general recommendation regarding the creation of sub-circles under Inspectors; and
- (ii) the proposal of the Commissioner for the abolition of the temporary staff of one Sub-Inspector and four peons in Garabanda range in the Chicacole circle is supported.

(4) Stamps.

37th Meeting held on 21st January 1932.

1. The Committee agree that there is no apparent reason why reduced rates of discount to licensed stamp-vendors should be fixed only in Madras, Coimbatore, Salem, Vellore and Calicut. They recommend that these reduced rates should be made applicable in all towns the population of which, according to the latest census, exceed 50,000.

2. The Committee have no recommendation to make on the subject of employing salaried stamp-vendors or on the subject of copy-stamp papers.

3. They understand that the abolition of the stamp duty on cheques, which was imposed upon the Province by the Government of India some years ago in order to encourage banking, resulted in a loss to provincial revenues of over Rs. 90,000 a year. The Committee doubt whether the concession has had the desired effect and in any case they recommend that in the present period of financial stringency the Government of India should be asked to reconsider the re-imposition of the one anna duty on cheques.

4. The Committee accept the measures of retrenchment that have already been made in the office establishment of the Superintendent of Stamps.

5. The Committee understand that a special stamps inspectorate was appointed in the United Provinces in 1928 at an annual cost of Rs. 45,000, which in the first year pointed out deficiencies of revenue to the extent of Rs. 53,000 and in the second year of over Rs. 1,20,000. They also notice from the report of the Retrenchment Committee of the Punjab Government that the Rs. 15,150 spent on two stamp auditors in that province have saved the Government the value of their salaries many times over. The Committee are aware that two inspectors are now employed under the High Court for the examination of the stamp duty on judicial documents in this Presidency, but they do not know whether any estimate has been made of the increase of revenue secured by their activities. In any case they recommend that Government should obtain from the Governments of the United Provinces and the Punjab information as to the working of the systems there in force and consider whether they should follow their example. In particular, one member of the Committee suggested that a proper scrutiny of documents presented for registration might reveal instances in which non-judicial stamps of the correct value had not been affixed.

(5) Forest.

8th Meeting held on 30th July 1931.

1. Forest College.—The Committee considered a note which had been prepared at their request on the possibility of closing the Forest College immediately. After some discussion they decided that they could make no immediate recommendation on the subject, but requested that no fresh admissions to the college might be made until they had examined the whole question in detail.

29th Meeting held on 26th November 1931.

Mr. R. D. RICHMOND, Chief Conservator of Forests, was also present.

2. In dealing with the Forest department the Committee recognize the fact that during the last two years the whole structure and expenditure of the department have been the subject of careful review by Government, with the result that considerable economies have been secured and the expenditure in next year's budget will be over Rs. 10 lakhs less than it was in 1924-25 after the last retrenchment.

3. At the same time the Committee went through the budget with great care and after examining the Chief Conservator, decided to recommend the following further measures of retrenchment.

A. OFFICERS.

(1) Circles.—In view of the considerable reduction in the areas of forest under the control of the department, which has been effected by the transfer of ryots' forests to the control of panchayats, and bearing in mind that the total number of Conservators before 1921 was only 4, they consider that the number may now be reduced from 6 to 5. They are prepared to leave it to Government to decide whether the reduction should be effected by abolishing the Conservator in charge of the Working Plans Circle and by distributing the work of that circle among the various territorial Conservators, or by abolishing one of the territorial Conservators and redistributing the areas among the remaining four.

(2) Working Plans.—The Committee were informed by the Chief Conservator that there are about 10,000 square miles of forests for which proper working plans have still to be prepared and that the area for which such plans have already been prepared is not much more than 5,000 square miles. In order to avoid the errors of the past and to provide reliable information upon which the forests can profitably be worked in future, they recognize the necessity for the more scientific working plans that are now being prepared, and even see some advantage in endeavouring to expedite the work. They therefore recommend no immediate reduction in the staff of the Working Plans Circle, but they consider that efforts should be made to reduce it as early as possible to about half its present strength, i.e., to 5 Officers, 10 Rangers and 25 Foresters, as against the present sanctioned strength of 10 Officers, 18 Rangers and 52 Foresters. Once new working plans have been prepared, the task of examining them and keeping them up-to-date should not provide work for more than this establishment and possibly even for less.

(3) Divisions.—The number of Forest divisions sanctioned at the recent reorganization is 31, but only 29 have actually been filled by District Forest Officers. The two additional divisions are those proposed for Rampa and for the bifurcation of the valuable sandal area in the Vellore division. The Committee consider that the number of divisions should be limited to 29, as at present, and that, if extra divisions have to be found for Rampa and Vellore, it should be possible to provide for them by a redistribution of the existing charges.

(4) Utilization.—While acknowledging the value of the work done by the Utilization Officers, especially in the matter of the supply of sleepers to the Railways, the Committee cannot agree that there is sufficient work under present conditions for two officers. They therefore recommed that the post of Assistant Forest Utilization. Officer should be held in abeyance until financial and trade conditions improve.

(5) Research.—The Committee are prepared to admit the necessity for a. Special Sylvicultural Research Officer with the minimum staff required, but do not consider that the second sanctioned appointment should be filled so long as financial stringency continues. They desire to stress the importance in their opinion of employing on research work officers who have received special training in the subject of sylvicultural research and of keeping the officer so employed for as long periods as possible without interruption.

(6) Forest Engineer.—The Committee agree that the Forest Engineer of the Indian Forest Engineering Service may be retained, provided that Government are satisfied after due enquiry that there is really ample work for him to do and that there is no question of having to invent occupation for him. This recommendation is made more in consideration of the fact that it would be an expensive matter to compensate the existing incumbent, if the post were abolished, than because the Committee are fully satisfied that there is sufficient essential work for him to perform at present.

(7) Surplus officers.-It has been brought to the notice of the Committee that the cadre of officers (Indian Forest Service and Madras Forest Service combined) is already in excess of actual requirements, i.e., greater than the number of posts sanctioned by Government as a result of the recent reorganization. Their recommendations, if accepted, will add to the number of supernumerary officers, and if, as is anticipated, some or all of the officers now working under the Government of India are shortly returned to Madras on the score of retrenchment, the number will be further increased. It is not for the Committee to say how these surplus officers should be disposed of. It is possible that Government may consider it more economical in the long run to retain them, or some of them, in a supernumerary capacity, but the Committee must point out that economy could undoubtedly be secured by reducing the cadre to the number of appointments actually sanctioned, plus the necessary leave reserve. In any case they observe that the cadre contains provision for three officers serving under the Government of India and they do not think it is equitable that the Government of India should be able to effect retrenchment in their own expenditure at the cost of the Local Government by simply returning theseofficers to Madras. It would seem only fair that the Government of India should continue to pay the salaries of these officers until they can be absorbed in the cadre of the Province, or at least pay the compensation that would be entailed in reducingthe cadre by three.

B. ESTABLISHMENTS.

(8) The Committee are prepared to accept the strength of the cadres of Rangers, Foresters, Guards and watchers as fixed at the recent reorganization, subject to the recommendation made above regarding the gradual reduction of the Working Plans establishment. They also note that the Chief Conservator would not object to the two posts of Rangers under the Forest Engineer being held in abeyance for the present, and they recommend that this possibility should be accepted.

C. FOREST COLLEGE.

(9) The Committee accept the Chief Conservator's view that it will be necessary to admit a certain number of students for training as Bangers next year and that therefore it will not be possible to close the College, even though there may be some falling off in the supply from other parts of India. The Committee consider, however, that every effort must be made to reduce the cost of the College and for this purpose they accept the proposals for retrenchment of establishment already made, viz., one instructor, one attender and two or three peons. It also appears to them that if a five years' arrangement was made with the Government of India in 1922 under which the fees were to be limited to Rs. 1,500 a year for outside students, there would be logical grounds for reviewing the terms of the agreement in consultation with the Government of India and the Governments concerned with a view to enhancing the fees.

D. FOREST PANCHAYATS.

(10) Staff.—The Committee support the proposal, which they understand has already been made by Government. to abolish all Forest Panchayat Deputy Tahsildars and place the Panchayats under the direct supervision of the Revenue officials.

(11) Compounding fees.—They also decided to support the proposal to withdraw the concession introduced last year under which half the compounding fees and fines collected in respect of forest offences in Panchayat areas are credited to the Panchayats.

E. MISCELLANEOUS.

(12) Commercial accounts.—The Committee understand that the Public Accounts Committee recently recommended that the practice of maintaining commercial accounts for the working of the Mount Stuart and Nilambur Forest divisions might be discontinued on the ground that the commercial form of exploitation with reference to which the system was introduced had been given up. The Committee received an assurance from the Chief Conservator that the acceptance of the recommendations would secure some actual economy in staff and would in his opinion actually facilitate control over expenditure. On this understanding, they support the recommendation.

(13) Vernacular Training Schools.—The Committee consider that, as a measure of temporary retrenchment, the schools which are held periodically for the training of foresters and guards may be discontinued until financial conditions improve.

(14) Chenchu establishment.—The Committee understood from the Chief Conservator that he was in favour of abolishing the Forest Assistant to the Chenchu Officer and making the three District Forest Officers directly responsible under the Collector for the reformatory and educational work that is being carried on. They recommend that this should be done. They also consider that the pay of the headmen and deputy headmen might be reduced from Rs. 12 to Rs. 8 and Rs. 8 to Rs. 6 respectively.

(15) Free grants of forest produce.—It was suggested that the practice of making free grants of forest produce at the expense of the Forest Budget should be discontinued. The Committee consider that there may be occasions when such grants are justified, but they draw attention to the fact that the bill under this head amounts to about Rs. 60,000 a year, and they think that greater care should be exercised in making such grants in future and that the attention of all sanctioning authorities should be drawn to the necessity for a strict observance of the rules on the subject.

(16) Tents.—The Committee think that the question of the scale on which, and the methods by which, tents are provided for Forest officers might repay investigation. It seems to them, now that so many forest rest-houses have been built, that it might be possible to dispense with tents altogether in some areas, while in others a small stock kept by the District Forest Officer for himself and for his subordinates might be sufficient.

(17) General.—The Committee note that the savings already surrendered during the current year amount to Rs. 2,88,900. They are not in favour of the other suggestions made in the acting Chief Conservator's reply to the 8 per cent cut circular, except as indicated under the heading of tents above and also to the extent that they support the gradual extension of the policy of selling standing timber to suitable contractors with a consequent reduction of departmental exploitation.

(6) Registration.

1st Meeting held on 22nd June 1931.

1. The Committee considered the expenditure of the department and recorded the following recommendations :—

(1) (a) District Registrars' offices.—Eleven districts at present work at a loss and the number of Sub-Registrars' offices in each district now varies considerably. The Committee are of opinion that an allotment of 25 Sub-Registrars' offices for each District Registrar should be aimed at and that a reduction of at least six District Registrars might be secured by redistribution on these lines.

(b) Sub-Registrars' offices.—The Committee consider that the Inspector-General should be asked to report whether any, and if so, how many, Sub-Registrars' offices now working at a loss could be closed temporarily. They further consider that no new offices should be opened for the present.

(2) Reduction of establishments.—The Inspector-General reported that the utmost retrenchment that he could suggest in establishment was a reduction of one clerk in each of the nine district offices which have more than ten clerks, owing to the relief afforded to the Registrar in the matter of checking the indexes at his annual inspections. The Committee consider that a greater measure of retrenchment than that suggested by the Inspector-General should be feasible. They would like to have a further report from the Inspector-General on these matters especially with reference to the necessity for the appointments of Personal Assistant and Inspector of Registration offices and the outturn of work in District and Sub-Registrars' offices.

(3) (a) Reserve Sub-Registrars.—The Committee did not understand the necessity for the present number of reserve sub-registrars and considered that the reserve should be reduced, or possibly abolished altogether. Pending a report from the Inspector-General on this question, they recommend the stoppage of any immediate recruitment to this grade which may be now under contemplation.

(b) Temporary clerks.—They would like to have the opinion of the Inspector-General as to the possibility of reducing the number of temporary clerks.

(4) Increase of fees.—There was considerable opposition to the idea of increasing registration fees, but the Committee eventually decided to postpone their final recommendation on the matter.

(5) Fees from co-operative societies.—The Committee support the proposal that co-operative societies should pay fees in full or in part and recommend that half fees should be levied in the first instance and the result watched.

(6) Transfers.—The Committee understand that general orders are being issued to all heads of departments to restrict transfers as much as possible. They therefore consider that no special action is required in the Registration department.

(7) Minor works.—In view especially of the recommendation that no new offices should be opened for the present, the Committee recommend that the provision under Minor Works may be reduced from Rs. 80,000 to Rs. 50,000 a year.

(8) Itinerating Sub-Registrars.—The Committee recommend the abolition of the system on the ground that it is not of sufficient practical value to the public.

(9) The Committee decided to invite the opinion of the Inspector-General

(a) the working of the present system of photo-copying documents;

(b) the register of holdings; and

(c) the possibility of entrusting registration of documents up to Rs. 25 in value to village panchayats.

(10) The question of selection grades for sub-registrars was also mentioned, but it was decided to take the matter up under the general heading "Salaries."

10th Meeting held on 1st August 1931.

[M.R.Ry. Rao Bahadur B. V. SRI HARI RAO NAVUDU Garu, Inspector-General of Registration, was also present.]

2. The Committee took up the further consideration of retrenchment in the Registration department with reference to the preliminary recommendations made on the subject at their first meeting and a comprehensive report since received from the Inspector-General.

Taking the various points in the order in which they were discussed at the first meeting (see Proceedings of the first meeting held on the 22nd June 1931) the result of their further deliberations is as follows :---

(1) (a) Reduction of District Registrars' offices.—The Inspector-General in his report proposes, as a means of giving effect to the Committee's original recommendation, if such a course is considered necessary by Government, that the districts of Kistna, Anantapur, Chittoor, Negapatam, Erode and Palghat should be abolished and the work amalgamated with that of other districts. The total saving on establishments, house-rent and contingencies is estimated at Rs. 62,120 in a full year. The Committee recommend these proposals, at any rate as a temporary measure of retrenchment. The details are given in the Inspector-General's report.

(b) Reduction of Sub-Registrars' offices.—The Inspector-General's report shows that the offices in certain areas (notably Malabar) are already working at a loss; and the latest information indicates that there' is likely to be a further fall of revenue, amounting possibly to about Rs. 5 lakhs, during the current year, which will be distributed throughout the Presidency. If this anticipation is fulfilled, the result will be that the department will cease to be self-supporting.

On the other hand the Inspector-General himself is strongly opposed to the closure of existing offices and the Committee recognize the force of his arguments-against such a course.

As an alternative, the possibility and desirability of raising the rates of registration fees (to the extent recommended by the Inspector-General) was further considered.

The Committee finally decided to postpone a decision on both these points, but to take them up again if the financial position did not improve. Meanwhile they suggest that the Inspector-General may examine the possibility of transferring officesfrom one place to another so as to avoid loss.

(2) Reduction of Establishments—(a) Inspector-General's office.—The Committee accept the Inspector-General's proposal temporarily to amalgamate the posts of Inspector of Registration offices and Personal Assistant, without any additional allowance, so that he may depute the Personal Assistant to hold enquiries in exceptional cases. Savings Rs. 6,133 per annum.

(b) District offices.—The Committee accept the Inspector-General's proposal to abolish twelve clerks, one in each of the District offices of Madras-Chingleput, North Arcot, Salem, Madura, Ramnad, Trichinopoly, Guntur, Cuddalore, Coimbatore, Cuddapah, West Godavari and Tanjore. Savings Rs. 6,900 per annum.

In this connexion and with regard to the retrenchment of personnel ingeneral, the Committee record their view that reductions should be effected

- (i) by not filling up existing vacancies, and
- (ii) by retiring under the rules men who have already earned the maximum pension.

(c) Sub-Registrars' offices.—The Committee accept the Inspector-General's view that no reduction of establishments is possible under this head.

(3) (a) Reduction of Temporary clerks and Sub-Registrars.—The Committee accept the Inspector-General's proposal not to employ any more temporary clerks or Sub-Registrars in future, at any rate until the present depression disappears. Savings Rs. 45,000 per annum. (b) Reduction of Reserve Sub-Registrars.—The present number of probationary and Reserve Sub-Registrars is 77 and the cadre of Sub-Registrars and Registrars is 659. The reserve is thus about 12 per cent of the total cadre. The Inspector-General calculates that a leave reserve of about 75 is required, plus a further casualty reserve of about 19, plus a training reserve to provide a sufficient number of trained men to fill the above vacancies, or whatever proportion of them is not given to promoted clerks. He thus considers that the present reserve, which is supposed to cover all the above requirements, is inadequate and certainly cannot be reduced.

The Committee are not satisfied with this statement of the case. It appears to them first of all that the number of Sub-Registrars who are given leave in a year is excessive. The usual proportion of 5 per cent of the total pay bill to cover leave allowances would apparently only provide for 33—instead of 75—years' leave per annum. In the second place, as a certain number of the vacancies are filled by promoting clerks, it appears to them that the reserve should not be calculated on the total strength of the cadre, but only on that proportion of it which is filled by direct recruitment. The Committee recommend that a definite percentage of Sub-Registrars' appointments should be filled by promoted clerks (they understood that the Inspector-General himself recommended 50 per cent), and that the Reserve should be calculated at about 12 per cent of the remainder (to cover both leave and casualties) plus a training reserve equal to about one year's wastage (on the assumption that the training takes one year).

They further recommend that the period allowed for probationers in which to pass their tests should be limited and strictly enforced, and that the practice, which appears to obtain at present, of allowing probationers to stay on for years without passing their tests should be stopped. The number of probationers and the terms of their probation should, in the opinion of the Committee, be such that each probationer should normally have a reasonable expectation of being confirmed as soon as he satisfactorily completes his year's training.

The Committee request the Inspector-General to re-examine the whole question on these lines and submit a further report as soon as possible.

(4) Increase of fees.—See paragraph 3 (1) (b) above.

(5) Payment of fees by Co-operative Societies.—The Committee confirm their original resolution under this head, viz., that half-fees should be levied in the first instance and the result watched. Savings Rs. 1,30,000.

(6) Restriction of transfers.—Under this heading the Committee accept the Inspector-General's surrender of Rs. 14,000 per annum on restriction of transfers and Rs. 3,000 on restriction of touring of District Registrars, the Inspector of Registration offices and the Inspector-General himself.

(7) Works.—The Committee confirm their original resolution and accept the surrender of Rs. 30,000 per annum agreed to by the Inspector-General.

(8) (i) Itinerating Sub-Registrars.—The Committee confirm their original resolution in favour of the abolition of this scheme and accept the consequent saving of Rs. 1,460.

(ii) (a) Photo-copying system.—The Committee learnt with interest that the introduction of this scheme had already produced net savings of over Rs. 17,000. They examined a specimen of an enlarged photo-copy specially produced by the Inspector-General for their inspection and consider that the chief criticism of the scheme will be removed if enlargements of this kind are generally substituted for the present small copies. They agree that the fees may be raised, if necessary, to cover the extra cost involved.

(b) Register of holdings.—The Committee accept the view of the Inspector-General that, whatever may be the defects of the scheme, it has now gone too far to make its abolition an economical proposition.

(c) Entrustment of registration work to Panchayats.—The Committee agree that the Inspector-General's arguments against this proposal outweigh its possible advantages and decide to drop the proposal.

3. Having thus completed their further examination of the matters already dealt with at their first meeting, the Committee went on to consider certain new proposals made by the Inspector-General. Their conclusions are as follows :----

Contingencies—Iron safes.—The Committee accept the Inspector-General's proposal to surrender the budget provision for iron safes—Savings Rs. 2,000.
 (2) Special pay to senior clerks.—The Committee accept the Inspector-

(2) Special pay to senior clerks.—The Committee accept the Inspector-General's proposal to abolish the special pay now granted to senior clerks in Sub-Registrars' offices containing more than four clerks. This allowance, they are aware, is not confined to the Registration Department, but they agree with the Inspector-General that the special nature of the work in Sub-Registrars' offices, where each clerk performs definite functions and no one clerk is entrusted with the supervision of the work of the others, renders the abolition of the allowance justifiable. Savings Rs. 13,960 per annum.

(3) Registration fee on Kanom deeds in Malabar.—The Committee support the Inspector-General's proposal to raise the registration fee on kanom deeds in Malabar, for the reasons given and on the assumption that legal advice would be taken before introducing the change. They will be glad to be furnished in due course with an estimate of the increased revenue likely to be secured by the change.

(4) Extra fee for copying lengthy documents.—The Committee consider that the Inspector-General's proposal to charge an extra fee for the copying of lengthy documents on initial registration is reasonable. They desire to be supplied with further information as to the rate or rates of the extra fee proposed (which might be based on the practice prevailing in certain other provinces) and also with an estimate of the extra revenue likely to be secured.

30th Meeting held on 27th November 1931.

4. (1) Sub-Registrars' offices.—The Committee accepted the Inspector-General's assurance that he would reconsider the question of transferring Sub-Registrars' offices from one place to another so as to avoid loss, after the amalgamation of districts had been given effect to.

(2) Reserve Sub-Registrars.—The Committee considered at length the reasons adduced by the Inspector-General for holding that the number of reserve Sub-Registrars, so far from being excessive, was insufficient. They observe that the Inspector-General's calculations are based on the assumption that only 25 per cent of the recruitment to the department should be by promotion from the clerical grades, whereas in the course of discussion with him at a previous meeting he suggested 50 per cent. The Committee decided to adhere to their original view in favour of 50 per cent promotion and on this basis they considered that the number of Sub-Registrars should be limited to 55 made up as follows :---

Leave reserve				•••		25
Casualty reserve	•••	•••	•••	•••		13
Training reserve			•••	•••		17
			•	Total	•••	 55

In fixing the strength of the training reserve at 17, the Committee have made allowance for failure on the part of four probationers to complete their period of probation satisfactorily. In their opinion this proportion should be sufficient, and if it is a fact that a larger proportion fail to qualify at present, they can only suggest that the type of probationers should be selected with greater care. They note that under the rules a probationary Sub-Registrar who fails to pass his test within two years is liable to have his services dispensed with. They must repeat their previous recommendation that this rule should be strictly enforced.

(3) Fees on kanom deeds.—The Committee accepted the proposal to amend the table of fees to provide for the levy of registration fees on kanom deeds in Malabar.

(4) Fees for copying lengthy documents.—The Committee decided to accept the Inspector-General's suggestion to levy an extra fee at the rate of one anna for every hundred words or portion of a hundred words for copying lengthy documents occupying space in excess of two pages of the register.

(7) General Administration—Heads of Provinces and Beadquarters Establishments.

35th Meeting held on 19th January 1932.

GOVERNMENT HOUSE EXPENDITURE.

1. The Committee noted that sayings amounting to Rs. 28,165 had already been secured during the current year. They do not consider it necessary to recommend the small additional revenue suggested by the Military Secretary by charging for the cost of medicines supplied by the Government House dispensary. The Committee understand that some reduction has already been agreed to in the enhanced provision for the maintenance of Government House furniture with effect from the next financial year, and also that the strength of the Bodyguard is to be reduced by ten men next year. They do not wish to advocate any reduction in His Excellency's discretionary grant, but they suggest for His Excellency's consideration that it might be possible to reduce the number of Aides-de-Camp by one and that some economy might be secured by employing an officer of junior rank as Adjutant of the Bodyguard. The Committee also suggest that journeys to the headquarters of the Government of India should not be undertaken by His Excellency, unless the cost of them is met from Central Revenues.

EXECUTIVE COUNCIL AND MINISTERS.

2. Under this heading the Committee decided to recommend that the strength of the Cabinet should be reduced by one. The Committee also recommend (a) that no Honourable Member or Minister should be supplied with more than one personal clerk, and (b) that the expenditure on travelling allowances for Ministers and their staff should not exceed Rs. 30,000 a year.

34th Meeting held on 18th December 1931.

MOVE TO THE HILLS.

3. The Committee considered the question of the annual move to the hills during the hot weather. Under the existing arrangements, His Excellency the Governor stays at Ootacamund for six months, generally returning to Madras once during that period for the meeting of the Legislative Council. Honourable Members and Ministers also as a rule return to Madras about the end of July and go back again to Ootacamund for a limited period in August and September. The Secretaries of departments and the small establishments that are taken to the hills remain in Ootacamund for three months only and generally do not return to Ootacamund after coming down to Madras in July. The total cost of the exodus according to the latest figures available comes to about Rs. 84,000, of which about Rs. 30,000 represent the cost of the move of the Secretariat establishments and the remaining Rs. 54,000, the cost of the move of His Excellency the Governor and the Cabinet. 'A considerable portion of this cost (about Rs. 20,000) is due to the return journey to Ootacamund after the meeting of the Legislative Council.

After considerable discussion the Committee decided to recommend that, in view of the present financial stringency, the exodus to the hills next year should be limited for the whole of the Government to a single move up and down and that the total period spent on the hills should not exceed four months. The recent reductions in the rates of travelling allowance and hill allowance will, in any case, reduce the cost of the move.

8th Meeting held on 30th July 1931.

LEGISLATIVE COUNCIL.

4. (1) The Committee considered a note from the Secretary of the Legislative Council making certain suggestions for immediate economies in reply to the 8 per cent cut circular. The Committee agree that these proposals might be forwarded to Government.

30th Meeting held on 27th November 1931.

[M.R.Ry. Rao Bahadur R. V. KRISHNA AYYAR Avargal, Secretary, Legislative Council, was also present during portions of the discussion.]

(2) Deputy President.—After considerable discussion the Committee came to the conclusion that the payment of a salary of Rs. 5,000 per annum to the Deputy President was not financially justifiable. They observe that in two Provinces at present the post is honorary and that in the Legislative Assembly the emoluments of the Deputy President, which are based on the amount of actual work connected with the business of the Assembly, probably do not amount to Rs. 5,000 a year. They are aware that the Government of India Act contemplates the payment of a salary to the Deputy President and that the salary which he now receives has been fixed by an Act of the Local Legislature. They eventually decided to recommend that the necessary steps should be taken either to make the post honorary or to reduce the salary to a nominal figure.

honorary or to reduce the salary to a nominal figure. (3) Council Secretaries — The Committee then discussed the question whether Council Secretaries should be dispensed with. They eventually decided to make no recommendation on this subject; but they desire to draw attention to the fact that the justification for the appointments is the performance of purely parliamentary duties on the lines of Parliamentary Private Secretaries to Ministers in England. The duties of Parliamentary Private Secretaries in England certainly do not include travelling at Government expense with their Ministers, but are confined to the necessary liaison between Parliament and the permanent Secretariat. In their opinion it is neither appropriate, nor in the interests of economy, that Council Secretaries in Madras should travel with the Ministers at public expense and they recommend that the rules on the subject should be reconsidered so as to prohibit touring at the cost of the State and thus secure a certain measure of economy.

(4) Establishment.—The Committee considered in detail the strength of the Legislative Council Office establishment and came to the conclusion that no immediate economy was possible. They noted however for consideration when they come to deal with the Secretariat that some economy might be secured in the Law (Legislative) Department by permitting direct correspondence between the Legislative Council Office and other departments of the Secretariat; and also by making use occasionally of the Legislative Council Secretary for legal drafting work instead of adding to the strength of the Secretariat for that purpose.

(5) Legislative Council procedure.—After considerable discussion of the procedure connected with questions, resolutions, etc., the Committee came to the conclusion, (Mr. James dissenting), that it was not for them to make any recommendation on the subject.

(6) Printing and stationery. — As a means of securing economy in printing and stationery, however, they decided to make the following suggestions:—

(i) That complete consolidated lists of notices of resolutions need not be sent to all members of the Council as at present; but that it would be sufficient to send them copies of the lists of resolutions that succeed in the ballot.

(ii) That it was unnecessary to send the minutes of each day's meeting to all members of the Council; but that it would be sufficient to post a copy of the minutes in the Library and in the Secretary's office for the information of those members who desire to peruse them.

(7) Select Committees.—In addition, the Committee decided to draw attention to the terms of the Standing Order which limits the size of Select Committees ordinarily to 15 and to point out that the frequent waiving of this Standing Order entails, very large expenditure on travelling and daily allowances.

34th Meeting held on 18th December 1931.

CIVIL SECRETARIATS.

[The Secretaries to Government also attended when their departments were discussed.]

5. The Committee surveyed the variations of expenditure in the Secretariats since 1924-25 and found that the net increase had been small—the cost of officers

having fallen and the cost of establishments only having risen. After considerable discussion they formulated the following tentative principles :---

(1) that in no Secretariat should there be more than three officers;

(2) that the proportion of superintendents to upper division clerks should be reduced from roughly 1 to $2\frac{1}{2}$ to 1 to 4; and

(3) that the number of upper division clerks might, if necessary, be increased by the number of superintendents reduced.

To give effect to these principles, it would be necessary to effect a reduction of two officers and fifteen superintendents and an increase of fifteen upper division clerks. Having formulated these principles, the Committee decided to interview the Secretary of each department to see how far they could be given effect to.

(1) Chief Secretariat.—After examining the Chief Secretary, the Committee recommended that the establishment should be decreased by one superintendent and one upper division clerk. The latter recommendation can only be given effect to if the proposal to abolish the present communal returns is accepted. The Committee agree that, in view of the statutory rules on the subject, these returns are no longer necessary. While dealing with the Chief Secretariat, the Committee examined the number of peons allotted to Honourable Members, Ministers and Secretaries and decided to recommend that the allotment should be reduced by one in each case.

Under the heading of 'Charges common to all Civil Secretariats,' the Committee were informed that certain retrenchments had already been effected during the current year, including the replacement of a superintendent in the Library by an upper division clerk; the abolition of the posts of building overseer, two chaukidars and one peon; the holding in abeyance of one lower division clerk and one attender in the Central Records Branch; and a reduction of expenditure under the headings of books, periodicals and news agency telegrams. (2) Finance Secretariat.—The Committee next examined the Finance Secre-

(2) Finance Secretariat.—The Committee next examined the Finance Secretary. They understand that the department is at present working with one superintendent less than the sanctioned strength. In view of the pressure of work due toretrenchment, they agree that it may be necessary to employ the full sanctioned strength until the end of the current year. With effect from 1st April 1932, they recommend that the number of superintendents should be reduced by one. The Committee consider that no change need be made in the arrangements for the organization of the temporary budget section.

(3) Revenue Secretariat.—After examining the Revenue Secretary, who has only recently taken charge of the department, the Committee recommend that the possibility of reducing the number of superintendents by one should be further examined. The Committee also consider that there are possibilities of delegating some work now done by the Secretariat to the Board of Revenue and recommend that the whole subject should be re-examined by Government with this object in view.

(4) Development Department.—The Development Secretary informed the Committee that it had been practically decided to abolish temporarily the post of Under Secretary. In his opinion no further retrenchment is practicable, except possibly the reduction of one temporary upper division clerk. The Committee agree that these two proposals may be given effect to.

(5) Law and Education Department.—The examination of this department. had not been completed when the Committee adjourned.

35th Meeting held on 19th January 1932.

The Committee continued their examination of the expenditure of the Secretariat.

(5) Law and Education Department.—After examining the Law Secretary, the Committee finally decided to recommend a reduction of one superintendent and his replacement by one upper division clerk. In particular, the Committee doubt whether a separate superintendent is necessary for the Drafting section. While realizing the importance of expediting work in that section, the Committee also consider that efforts should be made to reduce the present temporary staff as soon

as possible, and suggest that Government might examine the possibility of utilizing the services of the Secretary and the Assistant Secretary in the Legislative Council office for legal drafting work in the intervals between sessions of the Legislative Council.

(6) Public Works Department.—The Secretary informed the Committee that, after examining the strength of his staff, he was prepared to reduce two lower division clerks in addition to the temporary post of budget superintendent, which he had already decided not to fill up during the current year. The Committee accept this proposal and also, in view of the ultimate reduction of work on account of financial stringency after the business of retrenchment has been concluded, recommend that one superintendent should be replaced by an upper division clerk.

(7) Local Self-Government Department.—The Secretary explained to the Committee the special features of work in this department. Unlike other departments, a large part of their correspondence does not come through the head of a department, but direct from the various local bodies, the number of which, owing to recent legislation, has very much increased and is still increasing. There are now no less than 4,330 panchayat boards which deal with Government. The result is that work is definitely increasing, and is bound to increase even further, unless some steps are taken to reduce its volume. The Committee were impressed by this state of affairs. If the work goes on increasing at the present rate and unless some steps are taken to reduce the correspondence that comes to Government, it is clear that in the course of a few years the work in the department will become totally unmanageable. The Committee are aware that a number of duties have already been delegated to the Inspector of Municipal Councils, but this has led to no reduction in the staff of the Secretariat, although they are informed that the Inspector's establishment has been very greatly increased. This is a matter which they consider should be looked into further, when they take up the expenditure of the Inspector of Municipal Councils. Their general view, however, is that some effective steps must be taken to decentralize work, if necessary by amending the Acts, so as to reduce the number of matters upon which references are now made to Government by local bodies and the number of authorities who address Government. In particular, they would cite the instance of the corre-spondence at present connected with "no-confidence" motions in local bodies. If the matter is tackled on the above lines, they consider that a reduction of staff may be possible in the combined offices of the Secretariat and the Inspector of Municipal Councils. Meanwhile, the most that they are prepared to recommend is that one superintendent in the Local Self-Government Department should be replaced by an upper division clerk.

MADRAS RECORD OFFICE.

15th Meeting held on 12th September 1931.

6 (1) The orders that Government proposed to issue for immediate economies in the Madras Record Office amounting to Rs. 13,400 per annum were placed before the Committee for their information.

38th Meeting held on 22nd January 1932.

(2) The Committee examined the expenditure of the Madras Record Office and read a note on the subject prepared by Mr. Macqueen, who was unable to attend the meeting owing to his departure for Delhi. After discussing the whole subject at some length, the Committee came to the general conclusion that, in view of the history of the Presidency, the proper custody and preservation of its public records were a matter of primary importance. They understand that many of the old records will crumble away and disappear, unless attention is paid to them. They therefore decided to recommend that the retrenchment already effected by Government during the current year, by abolishing twelve attenders employed on mending old bundles and the entire reprint section of three permanent and four temporary clerks, should be given up and the staffs replaced. They note the view of the Curator that the work hitherto done in what is known as "calendaring" records is considerably more expensive than printing. They therefore recommend that the work should be concentrated in future on mending, printing, cataloguing and indexing records. As regards the Curator himself, they consider that he should be retained at any rate until his present work connected with the examination of old revenue records has been completed, after which the position might be reviewed.

(3) The only economy they can suggest is that the work of editing gazetteers should be transferred from the Board of Revenue to the Curator of the Record Office, that the Curator should be the Editor, that the Assistant Curator should be responsible for the routine work involved and that the officer employed for this purpose under the Board of Revenue under the title of Personal Assistant should be abolished. They believe that the Assistant Curator of the Record Office could take on this work without serious detriment to his existing duties.

TRANSLATORS,

7. The Committee have no economy to recommend, except that they suggest that Government should consider whether it is really necessary to print the weekly report of vernacular papers. They understand that copies of this report are required by the India Office and the Government of India, but that the local authorities make little or no use of it. If that is the case, two or three typed copies should be sufficient in place of the printed copies now issued.

SALUTING BATTERY.

8. The Committee have no recommendations to make.

MADRAS SERVICES COMMISSION.

9. The Committee first of all considered the possibility of accepting an offer, which they understand was previously made by the Central Public Services Commission, to undertake the work of the Provincial Commission. They understand that the work of the Local Commission has considerably increased since its first Administration Report was issued and that it would be impracticable for much of the work now done by them to be performed by the Central Commission. They therefore decided not to pursue this suggestion. On the other hand the Committee consider that the cost of the Madras Services Commission is excessive and they therefore recommend that, for future incumbents, the pay of the Chairman should be reduced from Rs. 3,000 to Rs. 2,000, the pay of members from Rs. 2,000 to Rs. 1,500 and that the salary of the Secretary should not exceed the pay fixed for deputy collectors. They also consider that the aggregate sum for other expenses provided under section 7 of the Act might be reduced from Rs. 75,000 to Rs. 70,000. They are inclined to think that the pay of some members of the establishment is unnecessarily high and that the fees granted to Examiners might also be capable of reduction.

10. The Committee accept the recommendations of the Commission for the increase of fees for special test examinations and also the increases suggested in the fees paid by applicants for appointments, for which the Commission is required to select candidates, with the exception that, in their opinion, the fees for clerkships and other appointments in the subordinate services should not be increased to more than Rs. 6. The existing and the revised fees are shown in the following table:---

A. Special tests examinations.

	Name of the examination.						Fees suggested.
						RS.	RS.
(1)	Translation Test	••		••		6	10
(2)	Account Test	••	••	••	••	6	10
(3)	Oivil Judicial Test	• •		• •	••	6	10
-(4)	Criminal Judicial Test	••	• •	••		10	15
(5)	Revenue Test	••		• •	• •	8	12

Name of the examination.	Fees now prescribed.	Fess suzgested.
	RS.	RS.
(6) Jail Test	10	1 ð
(6) Jail Test (a) Jail Test ("Law" Part)	6	10
(b) Jail Test ("Finance" Part)	6	10
(7) Criminal Procedure Code as prescribed for the		
Criminal Judicial Test	3	5
(8) (a) Account Test for Agricultural Officers	6	10
(b) The paper consisting of "The Agricultural		
Department Manual and the Agricultural		
College and Estate Manual "	4	6
(9) Account Test for Public Works Department		
Officers	6	10
(10) Account Test for subordinate officers of the .	_	
Judicial Department	6	10
B. Fees paid by Applicants for Appoint	mente.	
(i) Fees for clerkships and other appoint-		
ments in the Subordinate Services	5	6
(ii) Fees for appointments in the Provincial		
and Specialist Services	15	20
(iii) Fees for the competitive examination for		
Civil Assistant Surgeons	25	30

A. Special Tests Examinations-cont.

INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS.

[At this stage the Chairman had to leave in order to attend a Cabinet meeting and Diwan Bahadur C. S. Ratnasabhapati Mudaliyar took the chair.]

10. The Committee note that the expenditure of the Inspector and his establishment has more than doubled in the last seven years. They are aware that his work has also greatly increased and, in this connexion, the Committee would invite attention to the remarks that they have already made in dealing with the Local Self-Government Secretariat regarding the need for decentralization. After examining the list of functions now performed by the Inspector, the Committee came to the conclusion that a number of them might well be performed by Collectors or Divisional Officers or, in some cases, by Presidents of District Boards. They would cite as examples, the adjudication of disputes between local authorities in a single district, the appointment of joint committees by local boards, the fixing of places where the offices of local boards should be located, the work connected with the preparation and publication of electoral rolls and the duties of arbitration in connexion with town-planning schemes. They have no doubt that, on careful examination, considerable delegations on these lines could be made. They also suggest that a marked reduction of correspondence both between the Inspector and Government, and also between municipalities and local boards and Government, could be secured if the Inspector were given the ex officio status of a Joint Secretary to Government (without increase of emoluments). The Committee are on general grounds opposed to the grant of Secretariat status to any touring officer, but in this particular case they consider that such a step might be justified.

Another point that struck the Committee was the absurdity of the present system under which a number of petty estimates and bills from panchayats now had to come to the Inspector of Municipal Councils for sanction. They cannot help thinking that means could be discovered of reducing or decentralizing thework under this head.

LOCAL FUND AUDIT.

19th Meeting held on 21st October 1931.

11. (1) Pending detailed examination, the Committee noted a memorandum by the Finance Department on the economies that Government proposed to secure in the Local Fund Audit Department. [Ultimate annual savings: Rs. 39,300.]

40th Meeting held on 29th January 1932.

(2) The Examiner of Local Fund Audit was present.

The Committee accept the reduction of establishment [abolition of 2 Assistant Examiners, 5 District Inspectors (3 first grade and 2 second grade), 8 clerks (6 first grade and 2 second grade), and 8 peons] already carried out by Government, resulting in an annual saving of Rs. 39,300.

(3) The Committee understand that the Examiner has suggested that a considerable number of miscellaneous funds whose accounts are now audited free of charge might be charged audit fees at a reasonable rate. The Committee accept this suggestion and leave it to Government to pass such orders as they think fit.

(4) Subsidy to District Boards to meet the cost of Accountants.—The Committee agree that in theory it is correct that local bodies should pay for keeping their own accounts, instead of receiving a subsidy for the purpose, which they do at present as a relic of the old system under which their accounts were compiled and audited in Treasury Deputy Collectors' offices. They doubt whether the moment is opportune to introduce such a change immediately. But they think that such a possibility should be kept in view when finances improve.

(5) Pay of the Examiner and Deputy Examiner.—The Committee consider that this should be examined along with the general question of the salaries of future entrants to other Government Services.

(8) General Administration-Board of Revenue, District Administration and Discretionary grants.

36th Meeting held on 20th January 1932.

[Messrs. C. F. BRACKENBURY, I.C.S., Member, Board of Revenue, and A. R. MACEWEN, I.C.S., Secretary to the Board of Revenue, were also present. 7

DISTRICT ADMINISTRATION.

1. The Committee began their examination of the cost of District Administration in the presence of Messrs. Brackenbury and MacEwen.

VILLAGE ESTABLISHMENTS.

2. The first item examined was the cost of village establishments. The figures show that the pay of village officers and menials (Rs. 123 lakhs) exceeds the total cost of all remaining revenue establishments from the Board of Revenue downwards (Rs. $117\frac{1}{2}$ lakhs). The pay of village headmen and karnams alone amounts to nearly Rs. 66 lakhs, whereas the cost of Tahsildars and their establishments amounts to Rs. $62\frac{1}{2}$ lakhs; while the pay of village menials amounts to nearly Rs. $54\frac{1}{2}$ lakhs, which is more than the combined cost of all Collectors, Sub-Collectors, Treasury Deputy Collectors, Deputy Collectors and their establishments (Rs. 48¹/₂ lakhs). The Committee agree that some reduction of this enormous bill is necessary. They are aware that the cut in the pay of Government servants recently announced does not affect those whose salary is less than Rs. 40 a month. At the same time they recognize that the village establishments are not on precisely the same footing as other Government servants. They are strongly opposed to any reduction in the numbers of these establishments, but they are prepared to recommend the following permanent reductions in pay :---

Rate of pay.

Amount of cut.

Below Rs. 6 No cut.
 Rs. 6 and not exceeding Rs. 12. 4 annas each per mensem.

(3) Above Rs. 12 8 annas each per mensem.

The Committee consider that a small cut of this kind will not materially affect the individual, but will bring in a large saving to Government. The financial effect will be slightly over Rs. 4 lakhs per annum.

BOARD OF REVENUE, LAND REVENUE AND COURT OF WARDS.

3. The Committee examined the expenditure of the Board of Revenue, Land Revenue, and the Court of Wards. They are satisfied that the latter section is self-supporting and recommend no retrenchment. The expenditure on the former has slightly fallen since 1924-25, although they were informed that there had been a considerable increase in work. The Committee make no recommendation for retrenchment.

COLLECTORS.

4. The following proposals have been recommended by the Board of Revenue :-

(1) Amalgamation of the Nilgiris with Coimbatore,

(2) amalgamation of Madras with Chingleput, and
 (3) abolition of the Personal Assistant to the Collector of Vizagapatam.

The Committee support these proposals on the understanding, as regards (1) and (2), that satisfactory arrangements can be made for the consequent reallocation of police charges and with the proviso that arrangements should be made, if necessary by an amendment of the Local Boards Act, to retain a separate District Board for the Nilgiris. Other proposals, they understand, have been referred to the Board of Revenue for consideration, including the amalgamation of West Godavari and Kistna, the reconstitution of the four Ceded Districts into three and the amalgamation of Chittoor and North Arcot. Without expressing any opinion on these recommendations, the Committee are prepared to leave them to the discretion of Government.

The Committee then examined the strength of Collectors' office establishments. The number of clerks has remained constant for the last eight years and in their opinion no reduction can be made. The number of peons and attenders on the other hand has increased and, in any case, the Committee consider that a ten per cent reduction in numbers would be justifiable. This will involve a retrenchment of sixty men and a saving of about Rs. 10,000 a year.

LACCADIVE AND AMINDIVI ESTABLISHMENTS.

5. The system under which the coir monopoly in these islands is worked by the exchange of rice for coir was explained to the Committee. They suggest that Government might examine the question whether any revision of the commutation rates for these commodities, which were fixed some years ago, would now be justified in view of the fall in their prices.

The Committee understand that the Port Officer, Mangalore, now receives a special pay of Rs. 100 a month for being in charge of the Central Coir Depot and for supervising the work in the marine yard where the coir is dried and weighed. Part of this allowance is granted for the additional work involved and part for the additional expenditure on conveyance to and from the yard. In conformity with their recommendations with regard to other similar allowances, the Committee recommend that the special pay should be reduced to Rs. 75 per mensem. They are also inclined to think that some reduction might be made in the number of clerks and peons stationed in the various islands.

TREASURY DEPUTY COLLECTORS.

6. Under this heading also the Committee recommend a reduction of 10 per cent in the number of peons, etc. This will involve a retrenchment of 23 men and a saving of about Rs. 4,000 a year.

SUBDIVISIONAL ESTABLISHMENTS.

7. The Committee support the proposals made by the Board of Revenue for the abolition of the following divisions:----

Atmakur, Rayachoti, Koilpatti, Musiri, Cochin; and the Special Deputy · Collector, Chandragiri.

They understand that proposals are also under consideration for a reduction in the number of divisions in West Godavari and Kistna and for the abolition of Dhone, Kovur, Nuzvid and Dharmavaram divisions. They are prepared to leave these proposals to the decision of Government. They recommend no further reduction of establishments, but suggest that Government might examine the necessity for the five sub-assistant surgeons and five peons provided under this head.

TALUK ESTABLISHMENTS.

8. The Committee support the proposals for the reallocation of taluks and subtaluks already made by the Board of Revenue, for the postponement of the special training of acting tahsildars and deputy tahsildars in land records maintenance, and the temporary restriction on the direct recruitment of probationary revenue inspectors and deputy tahsildars to 50 per cent of the normal. The other proposals that are now under the consideration of the Board for the redistribution of taluks or sub-taluks are left to the discretion of Government. The Committee do not recommend any definite reduction of establishments, but suggest that Government should explore the possibility of reducing the number of revenue inspectors.

CATTLE-POUNDS.

9. In order to check the growing nuisance caused by stray animals, the Committee recommend that the scale of fines under the Cattle Trespass Act should be increased by 100 per cent, on the understanding that the remuneration paid, out of the fines received, to pound-keepers and other menials should remain at the present level.

PETTY CONSTRUCTION AND REPAIRS.

10. The Committee accept the recommendation of the Board that all new construction should be stopped for 1932-33 and that the demands for maintenance and repairs should be cut down to the barest minimum.

AUCTION OF LANDS.

11. The Committee do not recommend any change in the existing system.

DISCRETIONARY GRANTS.

12. The Committee agree that it is desirable for each Collector to have a small fund from which to meet expenditure on unclassified objects, but they do not think that the discretionary grants should be allowed to extend to matters which are the legitimate concern of local bodies or other Government departments, nor do they consider that any grant made should be of a recurring nature without the special sanction of Government in each case. They consider that Rs. 1,000 per Collector per year should be a sufficient allotment. After examining the list of objects on which discretionary grants may be expended at present, the Committee suggest, in conformity with the principles laid down above, that a number of items should be excluded and that the list might be confined to the following :—

- (1) Rewards to individuals for service to the State.
- (2) Rewards to individuals for service to the public.
- (3) Contributions for the encouragement of athletic associations, etc.
- (4) Contributions to local exhibitions and philanthropic societies.
- (5) Grants in exceptional cases of individual distress.

CIVIL WORKS.

13. The Committee recommend that the allotment for minor works should not exceed Rs. 1 lakh per annum.

ANNEXURE.

DISSENTING MINUTE.

We do not agree to the proposal for doubling the scale of fines under the Cattle-Trespass Act. We believe it will cause hardship to the ryots likely to be affected.

> T. M. Narayanaswami Pillai. N. Sivabaj.

(9) Administration of Justice.

37th Meeting held on 21st January 1932.

(Mr. G. S. WHITE, Registrar, High Court, Madras, was also present.)

1. The first point examined was the suggestion made by the last Retrenchment Committee that exclusive jurisdiction up to Rs. 25 should be granted to panchayat courts. The Committee understand that at present about 12,000 suits below Rs. 20 in value are tried by paid courts and considerable relief to the latter could be secured, both by increasing the number of panchayat courts and giving them some measure of exclusive jurisdiction. They accordingly recommend that both these possibilities should be examined, or re-examined, by Government.

2. The Committee then raised the question whether economy could not be secured in the present arrangements governing the work and establishments of the City Civil Court and the Presidency Small Cause Court. It appeared to the Committee that these are needlessly expensive, as compared with those in the mufassal, both in regard to the pay of the judges of these Courts and also in respect of the lower rates of court-fees levied in the High Court, as compared with the City Civil Court. They consider it desirable that Government should take steps to effect economy by a revision of the existing arrangements and, if necessary, by undertaking the necessary legislation. They do not consider the fact that a similar scale of expenditure is in force in the other Presidency towns is a sufficient reason for not exploring the possibilities of economy in Madras; nor can they see any justification for retaining a more extravagant scale of expenditure than the nature of the work itself demands.

3. The Committee then considered the various proposals for economy (see Appendix III, Table B, pages 216 and 217 infra) that have already been made, or are under consideration, by the High Court. The Committee accept the economies already secured by the abolition of Courts and appointments or in other ways. They also agree to the various proposals (mentioned in Table C of Appendix III, page 231 infra), which are still under consideration, with the modification that thefee on vakalats should be eight annas.

4. The Committee understand that certain further proposals for economy are still under consideration, either by Government or by the High Court. The Committee are prepared to leave these generally to the discretion of Government, but they are definitely in favour of the proposal to replace head clerks by routine clerks in sub-courts and support the proposals to enhance the rent of Vakils' Chambers in the High Court buildings, to levy a fee of four annas on every affidavit or affirmation, and to restrict or discontinue the supply of the Madras Law Journal and other legal publications.

5. The Committee then examined the establishment of the High Court and noted that there had been an increase of 38 clerks and 24 servants, compared with 1923-24, when there were 12 instead of 14 Judges. They suggest that the Hon'ble the Chief Justice might be asked to consider whether any reduction of establishment would be possible, up to, say, 5 per cent, without interfering with the administration of justice.

6. The Committee then considered the position of the Official Assignee. This officer at present takes the whole of the commission derived from the administration of insolvents' properties and the Committee understand that considerable savings to Government would be secured by making the Official Assignee a whole-time Government servant on a reasonable fixed pay and crediting the commission to Government as revenue. They definitely recommend that this change should be made.

LAW OFFICERS.

7. The Committee do not consider that there should be any reduction in the rates of fees now admissible to the various law officers of Government, except as regards the general retaining fee which they now receive. It is understood that

the officers themselves have agreed voluntarily to accept a ten per cent temporary reduction in their retaining fees on the same conditions as those applicable to ordinary Government servants. The Committee consider that that portion of their emoluments which is subjected to the temporary ten per cent reduction should not be liable to the recent surcharges on income-tax.

8. The Committee also accept the proposal of the High Court to reduce the maximum fee now allowed to pleaders engaged to defend persons accused of capital offences, from Rs. 300 to Rs. 245.

VACATIONS.

9. The Committee understand that the vacations enjoyed by the various classes of Civil Courts in Madras Presidency are more generous than those in some other parts of India. They recommend that in every case, both in the mufassal and in the City, the present period of the vacation should be reduced by a fortnight. They also suggest that the Hon'ble the Chief Justice might be asked to consider whether it would not be possible to make a similar reduction in the vacation of the High Court.

PRESIDENCY MAGISTRATES.

10. The Committee recommend that Government should examine the question of increasing the number of Honorary Presidency Magistrates empowered to sit singly and reducing the number of stipendiary Presidency Magistrates by one. They consider that there should be a number of gentlemen in Madras who would be quite competent to do the work.

Any proposals for the abolition of Sub-Magistrates' Courts that are still under consideration, the Committee are prepared to leave to the discretion of Government.

Allowances to Jurors and Assessors and Batta to witnesses.

11. The Committee are opposed to any reduction in the rates of batta to witnesses, but they agree that it is unnecessary to allow all jurors and assessors second-class railway fares. They agree with the High Court that third-class railway fares should ordinarily be given, but discretion should be given to Sessions .Judges to allow second-class fares in special cases.

WORKS.

12. The Committee recommend that the provision for minor works should not ordinarily exceed Rs. 50,000 a year.

(10) Jails and Convict Settlements.

2nd Meeting held on 23rd June 1931.

The Committee examined the expenditure of the Jails department in the presence of Lieut.-Col. G. W. Maconachie, I.M.S., Inspector-General of Prisons, and recorded the following recommendations:--

(1) Jail industries.—After examining the Inspector-General on the possibility of improving the quality of jail-made articles and certain other matters, the Committee decided that it was unnecessary to make any recommendation for the improvement of jail industries.

(2) Cost of different jails.—The Inspector-General explained the working of the present contract system and the reasons for differentiation in the cost per head in various jails. The Committee do not recommend any further enquiry.

(3) Imprisonment for civil debt.—The Committee understand that some improvement in the position has already been secured by rules issued by the High Court; and have no recommendations to make.

(4) Alipuram Jail.—After considerable discussion the Committee decided to support the proposal to close the Alipuram Jail at the end of this year and, with that object in view, recommend that the remaining prisoners should be released as quickly as possible and that any small balance remaining at the end of the year may be distributed among other Central Jails.

(5) (a) Clerical establishments.—The Committee are satisfied that no reduction of clerical establishments is feasible.

(b) Warder establishments.—The Inspector-General explained that the strength of the warder establishments was below the prescribed standard in certain jails and slightly above the prescribed standard in only four jails where special circumstances exist. The Committee therefore decided that they could make no recommendation under this heading.

(6) Reformatory and Certified Schools.—After considerable discussion on this subject the Committee came to the conclusion that it would not be proper to recommend any reduction in the number or cost of the existing Government institutions; but in view of the higher cost per head in Government, as compared with private institutions, they recommend that there should be no increase in the number of the former during the present financial stringency and the policy should be rather to continue to support private institutions through the grants-in-aid procedure.

(7) Works.—The Committee recommend that, if the bungalow for the Superintendent, Central Jail, Bellary, has not already been bought, its purchase should be postponed.

They further recommend that the allotment for minor works should be reduced from Rs. 1 lakh to Rs. 75,000 and that no new minor works should be undertaken at the Alipuram Jail.

(8) Koraput District Jail.—After discussion with the Inspector-General the Committee decided to ask him for a report on the possibility, and financial implications, of reducing the Koraput District Jail to the status of a sub-jail.

8th Meeting held on 30th July 1931.

(8) Koraput District Jail.—The Committee read a report from the Inspector-General of Prisons on the possibility of reducing the Koraput District Jail to the status of a sub-jail. The Inspector-General's report being favourable, they recommend that this proposal should be accepted and given effect to as early as possible.

(11) Police.

25th and 26th Meetings held on 4th and 23rd November 1931.

1. The Committee considered the tentative proposals put forward by the full Committee on the 4th November and the Sub-Committee held on 6th November, 1931, as a result of discussion with the Inspector-General of Police, and their final recommendations are recorded below.

PART I-DISTRICT POLICE.

2. An analysis of the growth of expenditure in the Police Department shows that the increase of about Rs. 15 lakhs since 1923-24 (which is rather more than 8 per cent of the police budget) is mainly accounted for as follows :---

								RB.
								LAKHS.
(1)	Pay:		•••	•••		•••	•••	5.20
	Clothing and equipme	ot	***	•••	•••		•••	રું 86
(3)	Supplies and Services-		neous		•••			2.37
(4)	Expenditure in Engla	and		•••				1 89
(5)	Petty Construction and	d Repairs,		••	•••		•••	1.31
· (6)	Contingencies		•••			•••	••• `	1.10
						Total		15.73
								_

There have been decreases under other heads.

The possibility of reduction is considered below under each of the above heads_

(1) Pay (Rs. 5.20 lakhs),

3. There has been a net increase in the strength of the force since 1924 of 585 men. The increase in the strength of the Armed Reserve in 1930 accounts for 664. The increase in the strength of the Railway Police necessitated by the opening of new lines accounts for 247. The increase in the strength of the traffic control staff outside the City accounts for 139. The increase in the strength of the Malabar Special Police amounts to 90. The total of these increases comes to 1,140, from which it is clear that there has been a reduction in the ordinary line of 555.

4. The Inspector-General has already made the following proposals for reduction of expenditure under this head :---

			Savings in a full year.
			RS.
(1)	Closure of Central Recruits School, Vizianagram, for from January 1932 and reduction in staff of the or		
	schools from September 1931		
(2)	Reduction of police staff employed on Kallar reclama	tion work	ς -
	in Madura and Ramnad		13,151
	. Reduction of station standing guards in the Agency		
(4)	Reduction of strength for criminal tribes work	and road	
	patrols		1,54,179
(5)	Abolition of 34 outposts		45 057
(6)	Reduction of prosecuting staff	··· ···	17,300
	Reduction of ghat taleiyaris	A+4	23,900
(8)	Reduction of Malabar Special Police		2,848
(9)			10,600
(10)		there are	, ,
	more than one Sub-Inspector		13,530
(11)	Abolition of one Sergeant in the C.I.D	••• •••	950
	To	tal	8,36,015

These proposals entail a reduction of---

One Sergeant,

Twenty-two Sub-Inspectors,

Forty-four head constables,

Seven hundred and sixty-six constables,

and are supported.

To this may be added a further proposal which is understood to be under consideration, viz.—

5. If the above proposals are accepted, there will still be a balance of Rs. 1.54 lakhs required to bring the expenditure down to the level of 1923-24. The Committee and Sub-Committee examined the possibility of reducing the strength of the various grades of officers and made the following further suggestions :---

(a) Gazetted Officers.—While, in the opinion of the majority of the Committee, no reduction is possible in the number of ranges, some economy may be secured in the following ways :—

(i) The Nilgiris may be reduced from a district to a division attached to Malabar or Coimbatore district and may be placed in charge of an Assistant Superintendent of Police at a saving of about Rs. 17,000.

(ii) The District Superintendent of Police at Koraput may be replaced by an Assistant Superintendent of Police.

> (The Committee understand that a young officer would be even more suitable than a senior officer in this station, and there is always some difficulty in finding a senior man.)

(iii) Both of the Railway District Superintendents of Police may be replaced by Assistant Superintendents of Police, working under the Deputy Inspector-General, Railways.

(iv) The Committee reserve for further consideration the possibility of amalgamating the North Arcot and Chittoor police districts until they have examined the possibility of redistributing the revenue charges in these areas. Meanwhile they understand that Government are considering the amalgamation of the East and West Godavari revenue districts and, if so, they see no reason why the amalgamation of the two police charges in these areas should not also be possible.

(v) The Committee further discussed at some length the possibility of securing economy by redistributing the Kallar reclamation work in Madura and Ramnad so as to effect a reduction of one officer. They do not think, however, that any retrenchment is possible in this direction, although they agree with the Inspector-General that in future the Kallar work should be distributed among the District Superintendents concerned, instead of being concentrated under the District Superintendent of Police, South Madura.

(vi) The Committee consider that it should be possible to reduce the number of posts of Assistant Superintendents and Deputy Superintendents of Police, by redistributing the areas of divisional charges. They recommend that a 10 per cent reduction should be aimed at under this heading.

(vii) The Committee also considered the possibility of reducing the officer and other rank strength of the Malabar Special Police and also the strength of the armed reserves and came to the conclusion that no reduction is possible at present.

(b) Non-Gazetted Staff.—A considerable reduction might be effected in the strength of the taluk police in the Agency. Crime is particularly light in this area, much of which is covered by forests, and in the Inspector-General's opinion these unarmed police would be of little or no value in the event of a disturbance. There appears to be no reason why this particular forest area should be manned by police any more than other areas such as the Wynaad or Anamalais. The Inspector-General is prepared to follow up this suggestion and considers that there is scope for substantial retrenchment of staff in the Agency stations. (c) A proportion of the cost of the Railway Police is borne by the Railways. It is suggested, and the Inspector-General was inclined to agree, that a considerable number of the duties on which the staff is employed might be dispensed with. During the present financial stringency the Railways might be prepared to consider some reduction on these lines which would benefit their finances as well as those of Government to some extent. The possibility should be further explored.

(d) Considerable economy might be feasible in the staff engaged on process-serving duties if a smaller number of constables were employed in towns and thickly populated rural areas and were supplied by Government with bioycles for the purpose. It is recommended that this possibility should be examined.

(e) The number of orderlies for Deputy Inspectors-General might be reduced to three—two personal and one for the office.

(2) Clothing and Equipment (Rs. 3.86 lakhs).

6. Of this sum nearly Rs. $1\frac{3}{4}$ lakhs are accounted for by the cost of improved rifles and web equipment sanctioned in 1930-31 and the increased cost of ammunition, thus leaving a balance of about Rs. $2\frac{1}{4}$ lakhs to be accounted for. The Inspector-General has already made the following proposals for retrenchment under this head :—

(i) Supply of sandals biennially instead of annually	rs . 12 ,0 00
(ii) Stoppage of supply of pistols to Sub-Inspectors	5,000
(iii) Reduction in the ammunition for shooting of taluk police	35,000
(iv) Reduction owing to fall in price of certain articles	40,000
 (v) Saving by purchase in the open market instead of from the Jail department (vi) Savings due to non-issue of new articles of equipment until 	44,000
the old ones are worn out	15,000
Total	1,51,000

All these proposals are supported except (v). As regards (v), though it is impossible to recommend that the system of jail supply should be abandoned off-hand in favour of purchase in the open market, it seems highly desirable in view of the Inspector-General's complaint that the whole subject should be very carefully re-examined by Government.

7. This still leaves a balance of Rs. 74,000 [or Rs. 1,18,000 if the savings under (v) are omitted] part of which must be accounted for by the increase in the strength of the force, which of course will be diminished by the reductions now proposed, and partly under City Police (see paragraph 17 below).

(3) Supplies and Services—Miscellaneous (Rs. 2.37 lakhs).

8. Under this head is included expenditure on rewards, upkeep of motor lorries, upkeep of bicycles, feeding arrangements and hire of conveyances in connexion with Police bandobusts, expenditure on sports, etc. The Inspector-General has already proposed the following savings under this head :--

Reduction in the	n rowin	ion for						RS.
Purchase of ter		юц 10Г [.]					•••	8,000
Honoraria				•••	•••		•••	10,000
Rewards Doline Sauce	•••		•••	•••	••	***	•••	20,000
Police Sports		• • •		•••	• • •	•••	•••	22,000
						Total		60,000

These are supported and the Committee think that efforts should be made to keep them in force for the next few years.

9. This leaves a balance of Rs. 1.77 lakhs under this head, which can be accounted for mainly by the increase in the use of motor transport and the increase in the strength of the force.

(4) Expenditure in England (Re. 1.89 lakhe).

10. This is mainly accounted for by leave salaries and deputation pay, etc. A sum of Rs. 32,800 is provided for the purchase of stores in England. This is required for the purchase of scientific apparatus for the Malabar Special Police and also in connexion with photography. No reduction appears to be feasible.

(5) Petty Construction and Repairs (Rs. 1.31 lakhs).

11. This increase is due to the bad-state of repair into which many buildings had been allowed to fall previous to the year 1923-29, when the allotment was increased. The Inspector-General has proposed a reduction of half a lakh under this head, which is supported, and which he hopes may be repeated for two or three years.

(6) Contingencies (Rs. 1.10 lakhs).

12. This includes rents for quarters for the Police where buildings have not been constructed by Government. It is noticed that the cost of rents has risen from Rs. 2.37 lakhs in 1923-24 to Rs. 3.13 lakhs in 1931-32 in spite of the fact that a large number of Police buildings have been constructed in the interval. The Inspector-General has already proposed a reduction of Rs. 10,000 under rents, which is accepted; but it is recommended that the position should be further examined and an explanation secured of the increase in cost referred to above. The Inspector-General has also proposed savings of Rs. 9,850 under 'Contingencies' for the purchase and repair of furniture and the supply of books and periodicals. These surrenders are also accepted.

Allowances.

13. In addition to the savings recommended above, the Inspector-General calculates that the reduction in the rates of travelling allowance will produce savings of Rs. $1\frac{1}{3}$ lakhs in a full year, and he has also taken steps to reduce expenditure on travelling in various minor ways, e.g., by the stoppage of Range and Presidency Police Sports and the abolition of Police Frontier meetings.

14. The Inspector-General has also pointed out that considerable expenditure on travelling allowances is at present due to the escorting of prisoners transferred from one jail to another. These transfers are ordered by the Inspector-General of Prisons and therefore the expenditure on them, although debited to the Police budget, is not under the control of the Inspector-General of Police. The Inspector-General of Prisons has already agreed to restrict the number of these transfers as far as possible, but it is suggested in the interest of economy that the charges on account of travelling allowances which they entail should be transferred to the Jails budget.

15. In addition to the savings mentioned above, which amount to Rs. 7.39 lakhs, the reduction of Police allowances previously recommended by the Committee is calculated to produce a considerable extra sum, which it is impossible to estimate at present. It is also impossible at present to calculate the savings that will accrue under the proposals in paragraphs 6 and 15 above. But if all the above suggestions are accepted by Government, it would appear that the cost of the Police force may be reduced to somewhere not far above the level of 1923-24.

PART II.—CITY POLICE.

16. The Committee went through the suggestions made by the Commissioner of Police in his reply to the 8 per cent cut circular and took note of his emphatic declaration that any retrenchment in the City Police budget would entail serious loss of efficiency and positive danger, and that he was not in a position to recommend any proposal that was put forward.

. It is	recommended that the fo	llowi	ng savi	ngs sb	ould b	e acc	-
(1)	Clothing and equipment						rs. 19,500
(2)	Saddlery ·	•••				_ ••	750
(3)	Reduction of malis in Police	statio	n garde	118	***	вя. 3,240	
(0)	Contingencies			• ••		200	
	Reduction of honoraria						3,440 650
(5)	Reduction of photo charges	•••			•••	•••	2,000
(6)	Reduction of furniture charg	ges fuom t					2,000
(7) (8)	Savings by purchase of hay Substitution of two head co	nstable	es for tv	vary gr	eants in	the	2,000
(*)	Traffic staff				•••	•••	3,000
					Total	•••	33,340

18. The other proposals made by the Commissioner do not appear to be advisable. On the other hand, it is suggested that the Commissioner might follow the example of the Inspector-General of Police and secure savings in the provision for (a) Rents and (b) Rewards. The provision under (a) appears to amount to Rs. 46,600 and should be capable of reduction by at least 10 per cent; the provision under (b) is Rs. 4,900 and this might also be reduced by about the same per cent.

PART III-POLICE BUILDINGS.

19. The Inspector-General has suggested that for the next few years the average annual expenditure of about Rs. $2\frac{1}{3}$ lakes on buildings should be suspended. This suggestion is accepted.

40th Meeting held on 29th January 1932.

HACKNEY CARRIAGES.

20. The Committee have no recommendations to make.

ANNEXURE. DISSENTING MINUTES.

I am strongly of opinion that the Deputy Inspectors-General's circles should be reduced by at least one, if not more. The Deputy Inspectors-General, in my opinion, are costly intermediary posts. The actual responsibility in a district is shouldered by the District Magistrate, acting in collaboration with the District Superintendent of Police of the district. The last Retrenchment Committee recommended the abolition of all the Deputy Inspectors did not recent it and I realize of all the Deputy Inspectors-General, but the Government did not accept it and I realizethat there is now very little chance of the same thing being accepted, even if I could recommend it. In the circumstances, I moved for the abolition of at least one Deputy Inspector-General in the hope that it would be accepted, but I am surprised that it has not been accepted. The reduction of circles by one, I am sure, would not entail any loss of efficiency. The abolition of one circle and the re-distribution of the circles would not throw too heavy a responsibility on the Deputy Inspectors-General. In any case, the present financial condition is ample justification for the Government adopting my opinion and retrenching the Deputy Inspectors-General's posts by at least one, if not more.

C. S. RATNASABHAPATHI MUDALIYAR.

II

I consider that the posts of Deputy Inspectors-General should be reduced by at least one. I am not convinced by the argument that the Deputy Inspectors-General are required to advise and control the District Superintendents of Police. In practice the District Superintendent of Police acts in collaboration with the District Magistrate in any emergency and that is indeed the right policy. No intermediary is necessary between the Inspector-General and the District Superintendent of Police for the proper dischargeof the duties in the district. The last Retrenchment Committee recommended' the aboli-tion of all the Deputy Inspectors-General except one. I think that recommendation canbe carried out without any loss of efficiency. At any rate, there can be no danger at all in reducing the posts by at least one even at the present time. There was actually a reduction of the number by one after the last Retrenchment Committee and it was restored only during the time of prosperity. The present financial stringency affords strong reasons for the recommendation that the posts should be reduced by at least one at present.

T. M. NARAYANASWAMI PILLAI.

-L-JJ L-17

(12) Ports and Pilotage.

42nd Meeting held on 11th February 1932.

Agent for Government Consignments.—The Committee considered the expenditure under the above head. They understand that a proposal is now under consideration to reduce the establishment employed by two clerks, one shipping clerk and a peon. They have no further recommendation to make.

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(13) Electric Departments

22nd Meeting held on 24th October 1931.

1. Major H. G. HOWARD, Chief Engineer, Hydro-Electric Development, was also present.

2. After noting the work being done and after examining Major Howard in person, the Committee agreed that the Hydro-Electric department should continue as at present until the end of 1932-33, when the scheduled programme of investigation will be completed. Thereafter, the Committee agreed that hydro-metric work would have to continue until sufficient information had been collected in respect of schemes for which projects had been prepared.

The Committee noted with interest the Chief Engineer's proposal regarding the eventual formation of an Electricity Board and trusted that it would not be lost sight of.

3. The Committee did not think that any immediate economy could be secured in the establishment of the Electrical Inspector and the Electrical Engineer to Government, but they recommended—

(a) that a general scheme should be worked out as quickly as possible for the amalgamation of the activities of these two departments with those of the Hydro-Electric department with a view to economy and co-ordination of effort;

(b) that one of the objects of the amalgamation should be to provide a cheaper agency than that now utilized for the carrying out of inspections under the Electricity Act, and that, pending the formulation of the scheme, and in view of the Chief Engineer's opinion that the number of inspections carried out at present is probably more than is necessary, the post of Junior Electrical Inspector, which has been vacant for some time, should remain in abeyance; and

(c) that the Electrical Inspector to Government should be asked to submit a report showing the extent to which, and the scale on which, fees are at present recovered for all work done by him (including inspection of electrical systems and cinematographs, arbitration and the consultative work done on behalf of local todies), together with concrete proposals for increasing the scale of fees with the object of making the department more nearly self-supporting than it is at present.

30th Meeting held on 27th November 1931.

4. Increase of fees.—The Committee considered the reply of the Electrical Inspector to the resolution passed at their meeting held on the 24th October asking him to suggest an increase in the scale of fees with the object of making the department more nearly self-supporting than it is at present. ~

The Committee agreed with the Electrical Inspector that the rate of fees required to make, the department fully self-supporting would be excessive under present conditions, but decided to recommend that Government should impose fees on the scale levied for the last few years in the Bombay Presidency, as shown in the Annexure below.

They further recommended that this scale of fees should be regarded as a first step towards increasing revenue and should be liable to revision from time to time with a view to making the department eventually self-supporting as far as possible.

ANNEXURE.

117

ELECTRICAL INSPECTION -- MADRAS PRESIDENCY.

İ	Class,	Particulars.	Total number of installations.	Scale of fees— Bombay rate.	Amount.
	(1)	(2)	(8)	(4)	(5)
				RS.	B 8.
	A	Places that do not fall under any other class-		· ·	
		0 20 K.W	283	71	1,750
		21 - 50 ,	7 5	10 20	70 160
	в	Generating and receiving stations	อ	20	100
	-	1 50 K.W	30	20	600
		51 250 ,,	126	30	8,780
-		2511,000 ,,	3 . {	2 80 1 50	} 210
		abore 1.000	1	1 50 300	300
	С	(i) a. Thestres and cinemas (initial).	6	100	600
		 Theatres and cinemas, tempo- rary (initial). 	6	50	800
		(ii) a. Theatres and cinemas (annual).	88	50	4,4 00
	1	b. Theatres and cinemas, tempo-	-30	. 25	750
:	D	rary (annual). (i) FastoriesOnly lighting (non-			
1		power)	24	70	1,680
		(ii) FactoriesPower from licen-		• •	_ ,
		0 20 K.W	64	7	480
		21 50 ,,	19	10	190
	İ	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2 1	20 30	40 30
			r (3 80	la 🔅
		1511,000 ,,	4 {	1 160	}. 400
		above 1,000 ,	1	260	250
I		(iii) Factories-Power self gene- rated			
		1 50 K.W	29	23	667
	ł	51-100	21	45	945
		101 150 ,, 151 250		100	
		101 200 ₁₁ •• ·· ··	0	-100	300
3		251—1,000 ,,	2	240	480
		above 1,000 ,,	1	412	412
	F	Traction systems (tramway)	3 days.	100	300
		Repeat inspections-10 per cent,			19,034 1,903

(14) Education (including Museum).

(a) Museum.

38th Meeting held on 22nd January 1932.

DONATIONS TO SCIENTIFIC SOCIETIES.

1. The Committee recommend that the donation to the Fine Arts Society should be continued, but that the donation to the Bhandarkar Oriental Research Institute, Poona, and the Indian Chemical Society should be permanently discontinued.

GOVERNMENT MUSEUM AND CONNEMARA PUBLIC LIBRARY.

2. Before formulating final recommendations under these heads the Committee expressed the desire to interview the Superintendent.

39th Meeting held on 23rd January 1932.

The Committee examined Dr. Gravely in detail regarding the expenditure of the Museum and the Library and are satisfied that no retrenchment is possible, short of closing down one or more sections of the Museum. They do not consider that this would be advisable in view of the educational value of the Museum exhibits. They understand, however, that it may be possible to employ a part-time officer to look after the coins in the Museum in place of the full-time assistant, who has recently died, at about half the present cost. The Committee recommend that this experiment should be tried and continued, if possible, so long as financial stringency lasts.

The Committee do not consider that the staff now employed in the Connemara Public Library is excessive and have no recommendation to make for retrenchment.

(14) (b) Education.

31st Meeting held on 15th December 1931.

1. The Committee took up their examination of the expenditure of the Education Department in the presence of Mr. R. G. Grieve, Director of Public Instruction.

GOVERNMENT ARTS COLLEGES.

2. General policy.—The Committee note the view of the Director that financial considerations preclude the Government Colleges from standing forward any longer for the purpose for which they were originally created, namely, as model institutions for the example of others, and that, in his opinion, they would work better and in an atmosphere of greater freedom, if they could be removed from political and bureaucratic control. The Committee also note that the Education Advisory Committee considered a proposal at the beginning of 1930 to transfer the first-grade Government Colleges to the management of a Trust Board and decided to recommend that the proposal should not be pursued, chiefly on financial grounds. Without recording any final opinion on the subject, the Committee recommend that Government should investigate the proposal further, both from the point of view of financial economy and also in the interests of education.

3. Abolition of Government Colleges.--The Committee then proceeded to discuss the concrete proposals for economy made by the Director under this heading, and decided by a majority * to accept the proposals for the abolition of the College department of the Brennen College at Tellicherry and the abolition of the Government Arts College at Rajahmundry. Their recommendation on these twopoints is influenced by the considerations, firstly, that ample opportunities for Collegiate education exist on the West Coast and in the Andhra districts and, secondly, that considerable expenditure on buildings would be required if both these institutions were to be continued. On the other hand the Committee decided by a majority not to recommend the abolition of the Government Arts College at Kumbakonam on the ground that the B.A. classes in the Findlay College at Mannargudi are likely to be closed as a permanent measure.

4. Abolition of Departments of Government Colleges.—The Committee then considered and decided * to accept the proposals made by the Director for—

- (1) the abolition of the Philosophy and Sanskrit departments in the Presidency College, and
- (2) the abolition of the Philosophy department and of forms four to six in the Victoria College, Palghat.

These recommendations are made on the understanding that students in the Presidency College can be provided with other facilities for taking Sanskrit and Philosophy and that accommodation can be provided in other high schools in Palghat for the students now reading in the high school department of the Victoria College.

5. Conversion of posts from higher to the lower grade.—The last set of proposals made by the Director under this head are—

- Conversion of three posts of senior lecturers in the Madras Educational Service in secondary-grade colleges into Subordinate Educational Service posts;
- (2) Conversion of the post of Junior Professor of English into a Subordinate Educational Service post in the Presidency College;
- (3) Conversion of the post of Lecturer in Physics into a Subordinate Educational Service post in the Victoria College, Palghat.

In this connexion certain members of the Committee expressed the view that the number of appointments in the Madras Educational Service which were open to promotion from the Subordinate Educational Service was already inadequate and that economy could be secured better by reducing the pay of the Madras Educational Service than by reducing the number of appointments in it. It was finally decided

• * See dimenting minutes below (pages 126 and 127).

that this aspect of the matter should be considered in dealing with the question of salaries and that probably the remedy would be to reserve a certain number of appointments in the Madras Educational Service for promoted subordinates.

6. Enhancement of fees.—The Committee then examined the Director's proposals for the enhancement of fees in Government Arts Colleges and decided to accept the proposals contained in his letter to Government on the subject, with the proviso that the enhanced rates of fees should not be applied to members of the depressed classes. The proposed rates are given in the following table :—

	Proposed rates to be paid in advance					
	Presidency College.	Queen Mary's College and Muhammadan College.	Other Govern- ment Colleges.			
Ň	RS.	RS,	Rs.			
For a Post-Graduate Course	20	16	20			
BA. (Hons.) Course	60	• •	• •			
B.A. Pass Course (full)	50	36	45			
For each Part of B.A. (Pass) Course						
(three parts)	16	12	15			
Intermediate Course (full)	40	28	36			
For each part of the Intermediate						
Course (three parts)	13	10	12			

The Committee also agree that the system of paying fees in instalments may be abolished and that present students should be allowed to finish their course in accordance with the rates of fees levied when they entered the college.

7. Registration fee.—The Committee considered and accepted the proposal that a registration fee should be instituted—Rs. 5 for the Presidency College and Rs. 3 for other Government Colleges. In this connexion the Committee understand that for various reasons the full number of seats available in the Presidency College is not always filled up, with the result that there is some unnecessary loss of fee income. They recommend that Government should call upon the Director to investigate this matter further and submit a report explaining the means by which this loss of income might be avoided.

GOVERNMENT PROFESSIONAL COLLEGES.

8. (1) Law College—(a) Fees.—As suggested by the Director, the Committee agree that the fees in the Law College should be increased from Rs. 180 to Rs. 200 per annum.

(b) Pay of staff.—In the opinion of the Committee the remuneration now given to the Principal and teaching staff of the Law College is excessive and the following revised scale is suggested :—

								RS.
Principal	••	• .	•••	•••	•••	***	•••	8001,200
Vice-Princ	ipal	•	•••		•••			500—900
Professor	••	•	•••	•••	•••	•••	•••	300—600
Part-time	lecturers		•••	•••	•••	•••	• • •	300

(2) Engineering College and School.—(a) The Committee accept the following proposals made by the Director :—

(i) Conversion of the post of Professor of Technical Chemistry into a Subordinate Educational Service post.

- (ii) Keeping in abeyance the post of Laboratory Assistant from July 1932.
- (iii) Keeping in abeyance the Mechanical Instructor's post for $2\frac{1}{2}$ months in the current year.
- (iv) Keeping in abeyance the post of one attender.
- (v) Restriction of instructional tours.

[Note.—This last recommendation applies also to the instructional tours in the Presidency College.]

The Committee do not agree that the post of Professor of Mathematics may be converted into a Subordinate Educational Service post. (b) Strength of the College.—The Committee then examined the position, on information supplied by the Chief Engineer, as to the outturn of students from the Engineering College during the next few years. They understand that the supply is likely to be largely in excess of the demand, so far at any rate as employment under Government, local bodies and railways is concerned. At the same time they understand that no appreciable reduction in the establishment of the College can be effected merely by restricting the number of entrants and reducing the strength of the various classes.

They were informed, however, that if the Engineering School at Vizagapatam were closed, the students there could be transferred to the Engineering College and continue their course in that institution. They therefore came to the conclusion that the interests of economy would be served best by closing the Vizagapatam School at the end of March 1932, transferring the students to Guindy, and keeping the College at Guindy working up to the full strength for which accommodation exists.

at Guindy working up to the full strength for which accommodation exists. (c) Fees.—The Committee also recommend that the fees for the Engineering College should be increased from Rs. 140 to Rs. 180 a year and that an addition of 50 per cent to this amount be made for students coming from outside the Madras Presidency.

(3) Training Colleges—(a) Men.—The Committee agree that all stipends for men may be abolished. A proposal to recommend the levy of fees was also considered, but eventually rejected as being premature. At the same time the Committee are of the opinion that this latter possibility should be considered in the near future. The one year's training at the Colleges enables a man to earn considerably higher pay and there are therefore sound reasons why he should contribute towards the cost of the training.

(b) Women.—The Committee do not think that the time has come to abolish stipends in the Women's Training College, but agree that the special rates now given to Muhammadan and depressed classes teachers may be reduced to Rs. 15, i.e., the same rate as for others.

GOVERNMENT SECONDARY AND PRIMARY SCHOOLS.

9. The Committee have no recommendations to make under these headings.

GOVERNMENT SPECIAL SCHOOLS.

10. Training Schools for Men and Women.—Under this heading, the Committee expressed the view that the sooner the lower elementary training classes could be completely abolished the better. They do not agree to the suggestion that 13 Madras Educational Service headmasters' posts should be converted into Subordinate Educational Service posts, as in their opinion this would unduly reduce the strength of the Madras Educational Service cadre and also gazetted officers are desirable in the posts in question, i.e., in combined Secondary and Training schools. They accept, however, the Director of Public Instruction's proposal that one teacher might be retrenched in each of the 50 Government Training Schools for men. They do not consider that any retrenchment is desirable in the establishment of Training Schools for women; but in this connexion they were informed that Government .had recently been able to hold two Training Schools for women in abeyance, as a measure of economy, by sending the students to be trained in other schools and they expressed the view that some ultimate reduction in the number of training institutions, especially for men, would be desirable both for reasons of economy and on general grounds.

11. Stipends—(1) Men.—The Committee agree that stipends for secondary grade students may be abolished, but they consider that a reduction from Rs. 10-8-0 to Rs. 7 would be sufficient for the elementary training classes, and not to Rs. 6 as suggested by the Director.

(2) Women.—The Committee are opposed to the abolition of stipends, but agree that the rates might be reduced to Rs. 10 for secondary and Rs. 8 for elementary classes.

12. Government Schools of Commerce.—The Committee understand that several private institutions now exist at which adequate training can be secured in the subjects now taught in the Government schools. On this understanding and in view of

the need for retrenchment, they agree that the Government institutions may be abolished, as proposed by the Director of Public Instruction.

EUROPEAN SCHOOLS.

13. The Committee agree to the following economies in the special staffs nowemployed :---

(1) Abolition of the temporary peripatetic teacher of music for European Girls' Schools. (They are informed that the regular teachers are now sufficiently trained to continue the teaching of music.)

(2) Abolition of one peon's post in the special staff for girls' schools.

INSPECTION (MEN'S, WOMEN'S AND EUROPEAN BRANCHES).

14. After taking into account the growth in the number of schools and after examining in detail the present distribution of work, the Committee came to the conclusion that the only measures of retrenchment that can be recommended are as follows:—

(1) The reduction of two District Educational Officers by amalgamating the four Ceded districts into two charges.

(2) A gradual reduction in the number of Senior Deputy Inspectors from 260 to about 200—on the scale of one to each revenue taluk—accompanied by a corresponding increase in the number of Junior Deputy Inspectors, i.e., from 123 to about 183.

(3) The replacement of one of the two clerks in each Assistant and Sub-Assistant Inspectress' office by an attender. (The Committee do not agree to the reduction proposed in the number of peons in these offices from 2 to 1.)

The Committee do not also agree that the post of Superintendent of Sanskrit Schools can be converted into a Subordinate Educational Service post.

DIRECTION.

15. The Committee accept the Director's view that a Personal Assistant is necessary and that not more than one of his deputies can be reduced. They confine their recommendations accordingly to the reduction of one Deputy and express the view * that, if the choice lies between the holding in abeyance of the post of temporary Deputy Director for Primary Education and that of the Deputy Directress, the latter should be chosen, as being less detrimental to educational efficiency.

CONTINGENCIES, ETC.

16. The Committee note that a sum of Rs. 1.77 lakhs has already been surrendered during the current year on contingencies, books, laboratory charges, etc., against the Director's estimate of Rs. 1.50 lakhs.

32nd Meeting held on 16th December 1931.

[R. G. GRIEVE, Esq., C.I.E., Director of Public Instruction, was also present.]

EDUCATIONAL GRANTS.

17. The Committee proceeded to examine the indirect expenditure on grants of all kinds according to the various classes of institutions.

[Note.—These proceedings follow as far as possible the arrangement of the memorandum on which the discussion was based.]

Universities.

18. The Committee understand that the Universities have already been consulted on the subject of making a voluntary surrender of a portion of their statutory grants and that they are prepared to agree to considerable reductions during the current year. The Committee express the hope that the Universities will be able torepeat these economies so long as financial stringency continues.

* See minute of dissent at page 126.

Non-Government Arts Colleges.

19. The provision for teaching grants has risen from Rs. 1.19 lakhs in 1924-25 to Rs. 2.25 lakhs in the budget for the current year. The Committee understand that a 5 per cent cut is being made in all teaching grants during the current year. For the future, at any rate until financial conditions improve, the Committee recommend that the teaching grants for non-Government Arts Colleges should be limited to Rs. 2,10,000.

Building and Equipment Grants.

20. The Committee made a general recommendation to apply to all types of educational institutions from Universities down to primary schools. This recommendation is that, in view of the large existing commitments, no grants for new buildings or fresh equipment should be made until the existing liabilities have been worked off. When this has been done, the rule in future should be that the Government grant should in no case exceed 50 per cent of the cost of each scheme and that, in fixing the actual amount given, which may be less than 50 per cent of the cost, the financial condition of the institutions applying for the grant should be taken into consideration. This recommendation covers the Director's proposal for the reduction in the proportion of the Government grants for Science buildings and equipment.

Non-Government Professional Colleges.

21. The Committee consider that the teaching grant given to the Training College section of St. Christopher's College, which is the only institution falling under this heading, should in future be limited to Rs. 5,000 as against the present Rs. 5,300. They also recommend that the stipendiary grant of Rs. 2,100 given to this institution should be reduced by an amount corresponding to the reduction already recommended in the stipends for students in Government Training Colleges for Women.

Secondary Schools,

22. General. — The Committee considered the suggestions made by the Director in his reply to the 8 per cent cut circular as to the methods by which local bodies could reasonably be expected to reduce their expenditure on secondary education and decided to support his suggestions for the consideration of local bodies. As regards the suggested possibility of reduction under the heading of contingencies, the Committee were informed that the retrenchment already effected in Government institutions during the current year amounted to as much as 50 per cent of the allotment.

23. Grants to Games clubs.—The Committee decided not to accept the proposal made by the Director that the rate of Government grants to games clubs might be reduced.

24. Local body secondary schools.—In view of the fact that the subsidies now paid to local bodies for the maintenance of secondary schools were fixed only last year after prolonged discussion and that no increase is to be made in future in these grants, however many new schools may be opened, the Committee recommend that there should be no reduction under this heading, nor do they accept the suggestion of the Director of Public Instruction that a reduction in the subsidy would be justified by the temporary removal of one extra graduate-teacher in each local body secondary school.

25. Medical inspection.—The Committee understand that the recent innovation under which medical inspection has been made compulsory in secondary schools and in elementary schools in compulsory education areas and a portion of the cost is paid for by Government, is not producing results of sufficient practical value to justify its continuance during the present financial stringency. They therefore recommend * that all Government grants on account of medical inspection, both in secondary and in elementary schools, should be suspended until more prosperous times return.

26. Aided secondary schools.—The Committee understand that the special grant of Rs. 1,15,000 which has been given to provide for the improvement of the pay of teachers in aided secondary schools has been withdrawn by Government as a measure of economy during the current year. The Committee do not recommend any further reduction in the teaching grants for these schools, but consider that the provision referred to above should not be repeated so long as financial stringency continues. In this case also the Committee do not accept the suggestion of the Director for the removal of one extra graduate-teacher in each school.

27. European secondary schools.—The Committee recommend no reduction in the teaching grants for European secondary schools, which are already lower than they were in 1924-25. They agree however that a reduction might be made in the rates of boarding grants for pupils in these schools from Rs. 15 to Rs. 12 for schools in Madras and other expensive localities and from Rs. 12 to 10 elsewhere. As regards the grant of Rs. 32,000 to the Lawrence Memorial Royal Military School, Lovedale, the Committee understand that a large portion of the cost of this institution is met by funds provided by the Government of India. The Committee suggest that it would be advisable to address the Government of India and enquire whether they propose to make any reduction in their grant before considering whether the Local Government should take similar action.

Elementary Education.

28. General.-The Committee have been impressed by the remarks of the Director of Public Instruction in his Administration Report for 1930-31 on the wastefulness of the existing system by which large numbers of inefficient primary schools are maintained in place of a smaller number of more efficient institutions. They agree that the remedy for this is the consolidation and concentration of elementary schools. This policy has been accepted by Government. The Committee desire to endorse this policy strongly and consider that it should be pressed to realization as far as possible without delay. They realize that in some parts of the country there are difficulties, possibly insuperable. They believe, however, that in the greater part of the Presidency this change could be adopted with great benefit to elementary education and would result in giving a very much more efficient system for the same or even less expenditure. They recommend accordingly that schemes on the lines of the Champion Report should be worked out forthwith by the officers of the Educational Department in consultation with all the interests concerned, and when such a scheme has been proposed for any area, a limit of time should be fixed within which it should be introduced. Failing compliance within the time limit, a suitable reduction should be made in the grants to the existing schools in that area. Where such a scheme has been proposed, preference should be given to central schools in the matter of building and equipment grants, and grants should be refused for new buildings for single-teacher schools in those areas.

29. Teaching grants to local bodies schools.—The provision in the budget for the current year amounts to Rs. 35.75 lakhs. The Committee understand that Government have already agreed to a 5 per cent reduction during the current year. In view of this fact, the Committee do not propose any further reduction, but consider that a sum not exceeding the current year's grant minus 5 per cent should form the normal provision until financial conditions improve.

30. Sessional schools.—The Committee were informed that Government had already ordered the abolition of these schools and agreed to the course taken.

31. Teaching grants to aided schools (through District Educational Councils).— Under this heading, the present budget provision is Rs. 56 lakhs. The Committee agree to the Director's proposal to reduce the present allotment for night schools by 75 per cent, thus producing a saving of over Rs. $5\frac{1}{2}$ lakhs. In view of the large cut thus effected and also of the less favourable financial position of aided managements, the Committee consider that it would be sufficient if the teaching grant, so long as financial stringency lasts, were limited to a figure of 3 per cent less than the current year's provision after the allotment for night schools has been deducted. (Mr. Schamnad dissents to the 3 per cent cut.)

32. District Educational Council establishments.—The Committee recommend that the provision of Rs. 56,000 under this head should be reduced by 10 per cent.

33. Grants for Indian orphanages.—The Committee do not accept the recommendation for the reduction in these grants suggested by the Director of Public Instruction. They consider that the rate of Rs. 3 per child is not unduly high. **34.** Panchayat schools.—The Committee note that a reduction of about 7 per cent has already been effected in the teaching, building and equipment grants for these schools during the current year. The present provision for teaching grant amounts to Rs. 2.80 lakhs and they consider that this provision should be reduced by 5 per cent so long as financial stringency lasts.

35. European Primary Education.— The Committee recommend that the teaching grant of Rs. 26,000 should be reduced by 5 per cent so long as financial stringency lasts and that the boarding grants should be reduced on the same scale as that suggested for secondary schools.

Special Schools.

36. (a) Aided Training schools for Masters.—The Committee recommend that the rate of stipendiary grant should be reduced by the same amount as recommended under the heading of Government Training Schools; that the teaching grant should also be reduced by 5 per cent; and that the subsidy paid to temporary secondary training classes attached to aided secondary schools should be discontinued as recommended by the Director. The Committee also recommend that the grant in the secondary training department of the Meenakshi Training School, Chidambaram, should be reduced from full to half the net cost.

(b) Sanskrit schools.—The Committee accept the Director's proposal to reduce the teaching grant by Rs. 19,000 a year.

(c) European Special schools.—The Committee consider that the stipendiary grants for the two training schools for mistresses should be reduced on the basis of the reduction proposed for Government Training Schools for mistresses. The Committee also agree to the Director's suggestion to abolish the stipends at Ghora Gali.

Special Grants.

37. The Committee recommend that the grant to the Boy Scouts and Girl Guides Associations may be reduced by 25 per cent, instead of being abolished as suggested by the Director. They agree to the Director's proposals for the abolition of certain adult education classes under non-official agency at a saving of Rs. 3,900 a year.

The grant to the Indian Students Union and Hostel in London should not however be discontinued as suggested by the Director.

Scholarships.

38. The Committee understand that during the year no new scholarships have been granted and that a saving of 25 per cent of the existing provision for scholarships has been secured, equivalent to a reduction in the number of instalments from 12 to 9 in a year. The Committee considered the proposals made by the Director for the abolition of scholarships and came to the conclusion that sufficient economy could be secured by perpetuating the system of reducing the number of instalments so as to limit the holding of scholarships to nine months in a year. They understand that this will produce a recurring saving of about Rs. $\frac{1}{2}$ lakh. In addition they agree that the provision for the special College scholarships in the Presidency College might be reduced by 50 per cent. They also recommend that no new scholarships for postgraduate education in England should be granted so long as financial stringency eontinues.

Fee Concessions.

39. The Committee note with concern the rapid growth of expenditure under this head and express the opinion that the concessions are being abused. They decided after considerable discussion to recommend that the total bill for fee concessions of all kinds, including concessions to girls and children of ex-army men, should be restricted in future to a sum not exceeding Rs. 4 lakhs; that all educational institutions should be rationed within this amount; and that Government should call upon the Director to submit a scheme for giving effect to this recommendation without showing undue preference to any sex or class.

Minor Works.

40. The Committee recommend that the budget allotment for minor works in future should not exceed Rs. 75,000 in a year.

ANNEXURES.

DISSENTING MINUTES.

Education Department

Ι

As any drastic reduction in the educational programme of the Government, dictated mainly by financial considerations, is bound to have very undesirable consequences, I feel constrained to record my dissent from the conclusions reached by the Committee on some of the important questions considered at the meetings held on the 15th and 16th December.

1. Government Arts Colleges.—I am unable to accept that Government can withdraw from the field of higher education and am of opinion that its duty remains and will ever remain to do as much as possible for the promotion, directly or indirectly, of higher education in the country and provide for the teaching of cultural subjects that are not likely to be provided in adequate measure by other agencies. I am opposed to the abolition of the Government Arts College, Rajahmundry, the only Government Arts College in the Andhra University area, and of the Sanskrit and Philosophy departments in the Madras Presidency College, for many years the premier educational institution of the Province that has offered the widest choice of subjects of study to its alumni.

The arguments advanced in favour of the abolition of the Sanskrit Honours department in the Presidency College are presumably based on certain misapprehensions. It is stated that the University Oriental Research Institute has a staff of a Reader who is highly qualified and some Sanskrit Pandits. This Institute, as the name itself shows, is solely for research work in Sanskrit subjects and it is not known whether provision for higher teaching exists in the University at present. The Committee has either no information whether the University will be willing to undertake the higher Honours teaching work and, even if the University is willing, whether it can do so without employing any additional staff, at least as strong as the staff of the Presidency College and without asking for a substantial grant from the Government. It is not known whether the University has been consulted in the matter and I am of opinion that no decision should be arrived at without ascertaining all the facts.

Too much reliance cannot be placed on failures in examinations where only a few students sit for the examinations.

The fact that the present heads of departments of Sanskrit in the Universities and in many of the colleges under their control are persons who have passed out from the Presidency College in Sanskrit Honours shows that the Sanskrit Honours section has done very well during the past. I strongly feel therefore that economy should not lead to undue loss of academical and cultural efficiency in the Presidency College through the abolition of the departments of Sanskrit and Philosophy in the College.

2. Grants-in-aid.—Medical inspection in schools has come in only recently and it is tooearly to condemn it on the ground that the results attained have not been commensurate to the expenditure; it is reactionary to throw on the parents and managements of aided schools the whole of this expenditure. The present system should be continued. I should like to plead also for a more generous policy in regard to teaching grants than is foreshadowed in the Committee's recommendations. Aided schools have been the most valuable allies of Government in the past; their interests should not be ignored at the first touch of adversity. Restriction of the growth of elementary education even on financial grounds cannot be supported except under abnormal conditions.

3. Administrative staff.—Reduction in administrative staff seems to me to be, within limits, the least objectionable form of retrenchment in education. But the restriction in the number of places in the higher Services (Madras Educational Service) cadre is bound to lead to more discontent than is already visible in the Subordinate Service and thus destroy efficiency at the foundation; not only should the cadre be maintained at its normal strength, though some economy might be sought by revising the scale of salaries of new entrants, but a good proportion of it must be reserved to be filled by promotion from the Subordinate Educational Service.

The Committee contemplate the abolition of the place of the Deputy Directress or of the Deputy Director of Elementary Education. I think that both the types of education under the control of these officers are still entitled to the special consideration of Government and I am against the abolition of the two special posts.

T. S. RAMASWAMI AYYAB.

Although I am not generally in agreement with the large reductions recommended by the Committee in the Education department and had even to dissent from some of the conclusions arrived at, yet I cannot let go the case of the Government Brennen College, Tellicherry, without going further and recording my dissent.

In the whole of Kerala there are only two Government Colleges—the Brennen College at Tellicherry and the Victoria College at Palghat. Although Palghat is a part of Malabar and thus is included in Kerala, yet it being the utmost south-eastern corner of Malabar, far removed from Malabar proper, adjoining Tamil-nad, it cannot be said tobelong to Malabar proper and is more of the nature of the Tamil country. Thus the Brennen College is the only Government College serving the whole of the Malayalam area. Moreover, although there are one or two private institutions in South Malabar, there is no other college in the whole of North Malabar catering to the needs of the people. It is the only college in the whole of Kerala which has a large number of Mappilla boys receiving instruction. Its abolition will also be a setback in the case of Mappilla education.

A consideration of all these facts compels me to oppose the proposal to abolish the Brennen. College, Tellicherry.

M. SCHAMNAD.

III

Regarding the question of abolition of the Government Arts College, Rajahmundry, passed at the last meeting of the Retrenchment Committee held on 15th December 1931.

1. At that meeting of the Committee, there was a bare quorum present. I feel that the question was not given the consideration it deserves. Such important questions should have been considered at a fuller meeting.

2. The Arts College, Rajahmundry, is the only Government College for all the coastal districts of the Andhradesa, extending from Madras in the south to Ganjam in the north. The College is now doing "B.Sc." work in Mathematics, Physics and Chemistry.

3. Just as the Government College, Kumbakonam, is the only Government College for the Tamil coastal districts in the south, for the whole of the Andhradesa area, Government College, Rajahmundry, is the only institution doing B.Sc. work in Mathematics, Physics and Chemistry. In this area, private agencies have not come forward so freely as in the south to take up the work of collegiate education, particularly in the Science subjects where the expenditure, recurring as well as non-recurring, is heavy.

4. For a long time, the south has had a start over the northern area on account of its early connexion by rail with the metropolis and on account of the early location of a number of first-grade colleges in the area. There is a justifiable feeling in the northern districts that they have not received the due share of attention by Government by way of expenditure on their education. They are also educationally backward for want of facilities when compared with the south. Under these circumstances, the abolition of the Government College, Rajahmundry, may cause considerable hardship. Further, the abolition of this College is likely to retard education and it is not in public interest.

C. S. RATNASABHAPATHI MUDALIYAR.

(15) Medical.

3rd Meeting held $\overset{11}{\circ}$ 24th June 1931.

1. The Committee examined the expenditure of the Medical department in the presence of the Surgeon-General (Major-General C. A. Sprawson, C.I.E., V H.S., I.M.S.), and made the following recommendations:---

(1) Policy of provincializing medical institutions.—The Committee understand that the full number of taluk headquarters hospitals has not yet been provincialized. They consider that there should be no reversal of the present policy, but that it should not be extended during the present financial stringency.

(2) Enquiry into the strength of the staffs of the various institutions and their internal economy.—The Committee noted the figures of the variation in cost of treatment per head in different institutions. After discussion with the Surgeon-General, who explained that the strengths of the different institutions were based on definite standards, but that possibly some economy might be secured by substituting hospital orderlies for compounders, they recorded the opinion that Government would be well advised to undertake a special enquiry into this aspect of the matter, with a view especially to the reduction of extravagant staffs, where they exist. They doubt whether the Committee themselves will be able to hold such an enquiry.

(3) Curtailment of deputations and study leave.—The Committee understand that under existing rules, when a sub-assistant surgeon goes on study leave and acquires any registrable qualifications, he is automatically promoted to the selection grade of the sub-assistant surgeons' cadre and steps as a matter of course into the next vacancy in the cadre of assistant surgeons. The Committee further understand that under the existing rules relating to study leave and ordinary leave, the financial effect of this is that an officer of sub-assistant surgeon's grade while on study leave receives in effect full pay plus 12s. a day (study leave allowance). In other words, the Government are not only paying him for proceeding to England to take a registrable degree, but are also paying him for qualifying for extra pay after his return. The Committee consider that this is unduly extravagant and recommend that it be put a stop to. They consider that a sub-assistant surgeon on return from study leave should remain in the grade to which he belongs, and the fact that he has obtained registrable qualifications, provided that the qualifications are something superior to what he previously possessed, might be considered departmentally as giving him a claim for special promotion when opportunity offers.

As regards civil assistant surgeons, the Committee further understand that it has been the policy to create special teaching appointments on specific pays and to fill these appointments, either by advertisement (in the case of professorships), or (in other cases, e.g., lecturerships) by having assistant surgeons specially trained under the study leave rules. They consider that lecturerships might be filled more cheaply by appointing suitable men who already possess special qualifications or have obtained them with the aid of study leave, and by limiting their emoluments to their grade pay plus a suitable special pay, while holding the special appointments.

They suggest that, so long as financial stringency exists, professorships might be filled in a similar way, instead of by advertisement, but would prefer that these highly paid posts should be filled by men available from the service until financial conditions improve.

The Committee further consider that study leave should be stopped altogether for the next two years, except in so far as it may be necessary to grant it to enable men to qualify themselves for special posts already or about to be sanctioned.

(4) Government Sub-Assistant Surgeons employed by local bodies.—The Committee supported in principle the suggestions made for the gradual reduction in the strength of the cadre of Government sub-assistant surgeons by permitting the increased employment of private practitioners by local bodies, but considerable discussion ensued as to the manner in which it should be given effect to. They -agree that the increasing employment of private practitioners by local bodies is desirable, provided that it does not entail the disbandment of existing Government servants. The Surgeon-General pointed out that Government sub-assistant surgeons were required for medico-legal work, but agreed that a considerable increase in the number of private practitioners would be feasible.

The Committee's final opinion is that recruitment to the Government cadre should be stopped or regulated in such a way as to enable the number of private practitioners to be gradually increased to 50 per cent, as against the present 25 per cent of the Government cadre, without throwing existing Government servants out of employment.

4th Meeting held on 25th June 1931.

[Major-General C. A. SPRAWSON, C.I.E., V.H.S., I.M.S., Surgeon-General with the Government of Madras, was also present.]

The Committee resumed their examination of the remaining items of the Medical department and recorded the following recommendations:----

(5) Substitution of honorary for paid doctors.—The Committee declared themselves in favour of the principle of substituting honorary for paid doctors, as a means of securing savings to Government. The Surgeon-General explained the position of House Surgeons and Physicians and the manner in which, and the extent to which, honorary men were already employed in place of, or in addition to, paid doctors. He went on to suggest certain directions in which there might be an extension of the number of honorary agencies. He also referred to the special committee which Government have recently appointed to examine this question, and the Committee thereupon decided to await the conclusions of this Committee before making final recommendations. They added that they would be glad if the report of the Committee could be communicated to them as soon as possible.

(6) Medical colleges and schools.—The discussion of this item centred round the possibility or advisability of abolishing either the Medical College at Vizagapatam, or the Medical School at Tanjore, or both. The Committee were impressed by the expensiveness of the Vizagapatam College, but discussion soon proved that, even if the proposal to abolish it were accepted in principle, there would be considerable difficulty in working out details as to how it should be effected. The same remark applies, perhaps to a less extent, to the possibility of abolishing the Tanjore School.

One point, however, that struck the Committee forcibly was the very large number of students, both in the schools and in the colleges at Madras and Vizagapatam, who come from Indian States and places outside the Presidency. They are of the opinion that the numbers of such students should be limited and that they should also pay a greater share of the actual cost of their education than they do at present.

Before coming to any final decision on the major questions, the Committee decided to ask the Surgeon-General for detailed information regarding the timetable of work in both the colleges and the Tanjore School, the strengths of the teaching staffs, the extent to which they were also employed on hospital duties and the possibilities of reducing the staff, either by, or without, closing the institutions mentioned.

(7) (a) Enhancement of fees—(i) Medical colleges—Male students.—At the instance of the Retrenchment Committee of 1922–23 fees in medical colleges were levied from 1923–24 at Rs. 200 per annum or Rs. 900 for the whole course. These rates were reduced from the 1st July 1927 to Rs. 170 per annum or Rs. 750 for the whole course. In view of the high cost of the education, the Committee recommend that the fees in medical colleges should again be raised to Rs. 200 per annum or Rs. 900 for the whole course. They recorded no recommendation regarding the precise amount of the fees to be levied from students outside the Presidency. [See also paragraph 2 (c) on page 131.]
(ii) Medical schools.—The Committee accept the Surgeon-General's

(ii) Medical schools.—The Committee accept the Surgeon-General's recommendation that the rate of fees in medical schools should be raised to Rs. 100 per annum for male pupils belonging to the Madras Presidency and to Rs. 150 per annum for other pupils.

(b) Free studentships in medical colleges—(1) Male students.—The Committee recommend that the maximum number of free studentships available at one time for members of the backward and depressed classes and for those who do not belong to the depressed classes should be reduced from 36 and 30 to 12 and 10, respectively.

(2) Women students.—The Committee understand that women students are not required to pay tuition fees in medical colleges. The Committee are of opinion that so generous a concession is no longer necessary and recommend that fees should be levied from half the women students, the other half remaining free as at present.

(c) Stipends and scholarships, etc., for women students—(i) Colleges.— In view of the fact that half the women students will be exempted from the payment of tuition fees, the Committee consider that it is unnecessary to continue the grant of the five stipends a year at the rate of Rs. 50 per mensem, which they understand are given at present. They recommend that these stipends should be abolished.

(ii) Schools.—The Committee understand that women students are now given free tuition in medical schools and in addition receive a stipend of Rs. 20 each per mensem, plus books, instruments, etc., free of cost. They also understand that the Committee on Medical Education were of opinion that the stipends might be withdrawn and that five scholarships at Rs. 25 each per mensem might take their place. The Committee, after careful consideration, expressed the opinion that the concessions now granted were unnecessarily liberal and recommend (a) the continuance of free tuition only to students from the Madras Presidency, (b) the payment of full fees by students coming from outside the Presidency, (c) the withdrawal of all stipends and (d) the institution of five scholarships at Rs. 20 each per mensem.

The Committee consider that all their proposals under this heading [item (7)] might be given effect to immediately.

(8) The Indian School of Medicine and the hospital attached to it.—The Committee decided to ask the Principal of the Indian School of Medicine for a report on the working of the school and the hospital attached to it, and to examine him, if necessary, before coming to any definite conclusion on this matter.

(9) Works.—The Committee suggest that the construction of the headquarter hospital at Ellore might be postponed, if it had not yet been started. They also recommend that the allotment for minor works should be reduced from Rs. 2 lakhs to Rs. 1 lakh per annum.

The Committee also decided to ask the Surgeon-General whether it was possible to postpone any new minor works included in the current year's budget not yet taken up for execution.

(10) The Committee deferred further suggestions in regard to the possibilities of retrenchment in the department until they had received and considered the proposals of the Surgeon-General in regard to items (5), (6) and (8) above.

12th Meeting held on 7th August 1931.

[Major-General C. A. SPRAWSON, C.I.E., V.H.S., I.M.S., Surgeon-General, was also present.]

2. Vizagapatam Medical College—(a) Future of the College.—After lunch the Committee continued the discussion (that had been commenced at their fourth meeting in Ootacamund) on the future of the Vizagapatam Medical College, in the light of further information supplied to them by the Surgeon-General. They understood that the net cost of the college, after deducting fees (which amount to Rs. 26,000), was about Rs. 2.67 lakhs; that the present number of students was 147, of whom 96 came from Andhra districts, 5 from non-Andhra districtsand the balance of 46 from outside the Presidency (chiefly Travancore and Cochin): and that the teaching staff numbered 38. They further understood that about 150 non-Madrasi students were being educated at the Madras Medical College and they therefore first considered the possibility of closing the Vizagapatam College altogether, getting rid of the non-Madrasi students in Madras and

transferring the Vizagapatam College students to Madras, on the understanding that the requisite number of vacancies would be reserved in that college for Andhra students. (Incidentally the Committee learnt that there were already almost as many Andhra students in the Madras as in the Vizagapatam College.) After a prolonged discussion, during which it was generally agreed that the abolition of the Vizagapatam College (if agreed to) would have to be given effect to gradually over three or four years, it was finally decided by a majority to recommend the retention of the College.

(b) Savings in the expenditure of the college.—The Committee then proceeded to examine the possibility of reducing the cost of the college. They first of all considered the work time-tables of the various members of the staff supplied by the Surgeon-General. The Committee felt that the amount of work done by certain members of the staff was very small, but the Surgeon-General argued that it was difficult to draw correct conclusions from these statistics. They then examined the reply of the Surgeon-General to the 8 per cent cut circular containing suggestions for reductions of the College staff calculated to secure ultimate savings of Rs. 43,620 per annum. The Surgeon-General further explained that he had already submitted a proposal to Government for the replacement of medical men by non-medical men on lower pay as teachers of Chemistry and Biology in all medical educational institutions : and further that a proposal was under consideration to combine the posts of Lecturer in Operative Surgery and on Diseases of the Throat and Nose in the Vizagapatam College. These proposals might increase the savings on establishments to rather over half a lakh, on the assumption that the retrenchments proposed would all affect the College budget. The Committee considered that all the above proposals might be accepted, but wished the assumption just referred to to be verified.

(c) Enhancement of fees in both the Medical Colleges.—They further reviewed their original recommendation (at the fourth meeting) to raise Medical College fees for all students from Rs. 170 to Rs. 200, and decided to substitute for it a recommendation that the fees for students of the Madras Presidency should be raised to Rs. 240 per annum and those for students coming from outside the Presidency to Rs. 600 per annum.

(d) Net expenditure of Vizagapatam College.—In this way, and if (as they understand is the intention) the maximum number of students to be admitted per annum were raised to 50, they calculated that an extra income of about Rs. 50,000 might be secured. The reduction of expenditure and increase of revenue recommended above would lower the net cost of the institution to Government by about Rs. 1 lakh a year.

3. Tanjore Medical School.—The Committee then considered a proposal to abolish the Tanjore Medical School. They were informed by the Surgeon-General that it would be possible to close down this school in two years at an ultimate saving of about Rs. 70,000 a year. They further understood that the number of uon-Madrasis at the school was considerable, that the Surgeon-General himself was generally in favour of raising the standard of medical education in the Presidency. by providing more opportunities for.college and less for school education; and that finally the buildings of the Medical School at Rayapuram would in any case require to be enlarged shortly to provide proper accommodation for the full number of students to be educated at that institution at the rate of 100 admissions a year. On the understanding that the abolition of the Tanjore School would not in itself involve large additional expenditure on the Rayapuram School Building Scheme, the Committee eventually decided by a majority to recommend the gradual abolition of the former, as proposed by the Surgeon-General. The question of making some other use of the endowment will be for consideration by Government.

4. Surgeon-General's reply to the 8 per cent cut circular.—The Committee then went through the list of detailed proposals for reduction of expenditure given in the two statements of non-recurring and recurring savings attached to the 34

Surgeon-General's reply to the 8 per cent cut circular (See Annexure). They decided to support all these suggestions subject to the following exceptions and remarks :---

A. Non-recurring Savings.

(1) Grants to St. Martin's and St. Joseph's Hospitals.—The Committee supported the proposals if, in the opinion of Government, the grounds on which they were put forward by the Surgeon-General could be accepted as equitable.

B. Recurring Savings.

(2) In the proposal to sanction two conveyance allowances of Rs. 50 for the two Assistants from the Medical College, Madras, who are to lecture in the Medical School, Rayapuram, on Chemistry and Physiology, the Committee thought that the words ' suitable conveyance allowances ' should be substituted.

(3) The Committee did not agree to the abolition of the Lady Sub-Assistant Surgeon, Kollegal.

(4) While agreeing to the abolition of the Rs. 50 allowances to House Surgeons of the Assistant Surgeons' class, as a retrenchment measure, the Committee suggested that the abolition of the Rs. 30 allowances given to House Surgeons of the Sub-Assistant Surgeons' class should also be considered.

(5) While accepting the proposed substitution of Sub-Assistant Surgeons for Assistant Surgeons in nine mufassal stations, the Committee thought that the number might possibly be increased and asked for further examination of this possibility.

(6) While agreeing that the present expenditure on stipends to pupil midwives might be reduced, the Committee recommended that the reduction should be obtained preferably by decreasing the value of the stipends, rather than their number. They tentatively suggested Rs. 25 and Rs. 20 in place of the present rates of Rs. 45 and Rs. 35.

5. Fees and allowances for X-ray work.—The Committee understood that the staff employed on X-ray work now receive the larger proportion of the fees paid for the treatment, in addition to an allowance for the dangerous nature of the work. They understood that the Surgeon-General was in favour of the abolition of the allowance (a matter that will be considered when the detailed discussion of allowances is resumed), but they also recommended that the possibility of increasing the share of the fees payable to Government should be examined.

13th Meeting held on 8th August 1931.

[M.R.RY. G. SRINIVASAMURTI Avargal, Principal, School of Indian Medicine, was also present during the discussion on the expenditure of his department.]

6. Fees for post-graduate courses in the Medical College.—The Surgeon-General recommended an increase in the rates calculated to secure an extra Rs 3,000 per annum, but did not state either the present or proposed rates. Taking into account their recommendation regarding the enhancement of fees for the ordinary College course from Rs. 170 to Rs. 240 per annum, the Committee were of opinion that the fees now in question should be raised by a corresponding amount, or, say, by about 50 per cent.

7. Chemical Examiner.—The Committee accepted the surrender of Rs. 2,400 on Europe stores suggested by the Chemical Examiner in his reply to the 8 per cent cut circular; and also agreed that it might be worth while addressing the Government of India on the suggestion that a reduction in the fees charged by the Imperial Serologist was justified by the large increase in the number of cases sent to him since the rate of fees was fixed in 1923-24. The Committee further desired to be informed whether it would be possible, as a retrenchment measure, to combine the posts of Chemical Examiner and Public Analyst.

8. School of Indian Medicine and Hospital attached to it.—Having read the report of the Principal, which was supplied to them in response to the request made at the fourth meeting in Ootacamund, the Committee decided to make no recommendations for any alteration in the present policy with regard to these institutions.

They examined, however, the Principal's reply to the 8 per cent cut circular and decided that greater economies than those suggested by him must be secured. They therefore made the following recommendations :----

(a) Under the heading of Diet, they recommended that the annual budget allotment should be reduced from Rs. 16,000 to Rs. 10,000 (i.e., savings Rs. 6,000 per annum) and that the savings during the current year might be put at Rs. 4,000.

(b) They agreed that the provision made for the institution of the Central Board of Indian Medicine (one of the Part II schemes for the current year) should be omitted; and suggested that Government should re-examine the matter to see whether, if such a Board were necessary at all, its members could not be drawn mainly from residents of Madras, so as to avoid large expenditure on Travelling Allowance. (Savings Rs. 2,200 per annum.)

(c) Under the heading of fees, free studentships and stipends, they made the following recommendations :-

(i) The ordinary fee should be raised from Rs. 60 to Rs. 75 per annum.
(ii) The number of free studentships should be reduced from 20 to 10.
(iii) The value of the stipends now given to female students should be reduced from Rs. 20 to Rs. 15, and the annual grant of Rs. 60 per student for books, etc., should be replaced by a biennial grant of Rs. 100. (Savings unknown.)

The reductions (recurring and non-recurring) suggested by the Principal under the headings of "Purchase and repair of furniture and other contingencies", "Honoraria", "Petty construction and repairs", and "Apparatus and mate-rials" were accepted. Total savings (under these headings) Rs. 2,100 in 1931-32. and Rs. 2,050 in future years.

19th Meeting held on 21st October 1931.

9. (a) Substitution of Sub-Assistant Surgeons for Assistant Surgeons.—The Committee read the reply of the Surgeon-General on the question that they had put to him (at their twelfth meeting held on 7th August 1931), whether there were any more stations in which the officer in charge of the local medical institution could be reduced from the status of an Assistant Surgeon to that of a Sub-Assistant Surgeon. They accepted the Surgeon-General's conclusion that no further reduction of this kind was possible.

(b) X-ray fees.—The Committee then examined the Surgeon-General's proposal regarding the distribution of X-ray fees, viz.,

- (i) that there should be no distinction between private and personal cases, and
- (ii) that Government should take 60 per cent of the fees and the staff 40 per cent in future.

While accepting the first proposal, they considered that the proportion of fees to be credited to Government should be raised to 75 per cent.

20th Meeting held on 22nd October 1931.

10. Chemical Examiner.—See paragraph 9 on page 142 infra.

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ANNEXURE

[See paragraph 4 of proceedings.]

PART 1-STATEMENT SHOWING BOUGH ESTIMATE OF SAVINGS-IMMEDIATE-NON-RECURRING.

_	32. Med	ICAL.	
·	Sav	ings.	Demostr
Nature of the proposal.	1931-32.	1982-33,	. Remarks
(a) (The second s	RS.	- BS	-
(1) Temporary reduction in grants- in-aid to private medical institu- tions			
St. Martin's Hospital, Ramnad.	5,965	÷ ,s	
St. Joseph's Hospital, Guntur.	4,150	• •	Sanctioned in G.O. No. 712. P.H., dated 20th April
Wesleyan Mission Women and Children Hospital, Dharapuram.	5,688	•	
	15,803	* *	•
London Mission, Erode Wesleyan Mission, Dhara- puram.	• •	12,455 13,725	For six Civil Assistant Surgeons at Rs. 6,880 each = Rs. 41,280
St. Joseph's Hospital, Guntur.		8,125	for three Sub-Assistant Surgeons at Rs. 3,680
 (2) Study leave—Postponement of Study leave sanctioned to Civil Sargeon B. T. Krishnan. (3) Postponement of Special Train- ing— 	6,820	52,320 *	each = Rs. $11,040$. 52,320
D.T.M. and L.T.M. courses at Calcutta—Postponement for current year.	4,920	8,250	Three Civil Assistant Surgeons at Rs. 2,115- each = Rs. 6,344 Three Sub-Assistant Surgeons- at Rs. 635 each=Rs. 1,905 8,250-
Training of officers in X-Ray, Midwifery, Dental, etc., to be stopped for 1932-33.	•• †	22,340	[†] No training was sanctioned for the year 1931-32 and therefore no provision was included for the same in the current year's budget Hence the saving in the current year is shown as- nil,
	27,543	1,17,215	
 (4) Home Stores—32. Medical (5) Customs duty at 20 per cent of cost of stores. 	78,920 11,888	1,00,000 20,000	Probable savings owing to exclusion of Radium and other equipment and stores= entered in the indent.
(6) Contingencies— (Furniture and equipment) to Nursing Staff.	920	3,910	entered in the indent.
	1,19,221	2,41,125	
In round figures	1,19,200	2,41,100	
33.	P.HKING	INSTITUTE.	

18,000

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13,000

Home Stores

32. MEDICAL.

Part II-Statement showing rough estimate of savings-Immediate-Recurring.

RS. 2,454 5,178	вэ. 4,908 10,356	вя. 4,908 10, 85 6	Re. 4,908	ns. 4,908	кя. 4,908	Savings calculated for six menths during the
5,178	10,356	10,856				ourrent year: $753 - 344 = 409$ per mensem. $409 \times 6 = 2,454$
			10,856	10,358	10,356	The appointment of one Assistant to Professor of Medicine will be abolished on receipt of Govern ment orders on this office letter Ref. No. 893-2-E duted 24th June 1931 The abolition of the post of Assistant to Third Physician can be given effect to only from the date on which the new whole-time Professor of Pathology, Medical College, Madras, takes charge of the appoint ment. As it will take time to actually give effect to the orders the savings are calculated
210	420	420	4 20	420	420	assuming that the abolitions will be made in September 1:31. Savings during current year calculated for sin months.
10.000		a . 1		0.144	D4 144	Thus Child Asidust S
12,072	-	34,144	26,144	21,141	24,144	Three Civil Assistant Surgeons 3 × (344 + 125) for six months Assistant to Professor of Hygiene (pay plus special pay for six months at Rs. 415) Junior Demonstrator in Anatomy
	-	5 000			5 000	$150 \times 6 \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots \dots$
2,604	5,208	5,208 ·	5,208	0,208	0,208	$(753 + 150) - (344 + 125) = 434 \times 12 = 5,200$
2,514	5,028	5,028	5,028	5,028	5,028	(844 + 75) × 12 · · · · · · 5,02
862	1,704	1,704	1,704	1,704	1,704	142 × 12 1,70
2,478	4,956	4,956	4,956	4,956	4,956	$(563 - 150 \text{ pay of Demonstrator}) \times 12$ 4,95
2,904	5,808	5,808	6,808	ö,808	5,808	$(753 + 150) - (344 + 75) = 484 \times 12$ 5,80
1,800	3,600	8,600	8,600	3,600	3,600	2 × 150 × 12 3,60
2,514	5,028	5,028	5,028	- 5,028	6,028 5 cioco	$(344 + 75) \times 12 \dots \dots 5,024$
2,904	0,808	9,808	2'808	5,808	5,808	$(753 + 150) - (344 + 75) = 484 \times 12$. 5,80
5,844 6,894	11,688 13,788	11,688 18,788	11,688 13,788	11,688 13,788	11,688 13,788	In their Memorandum No. 21546-1/D-1, P.H. dated 11th June 1931, the Government have informed that the proposal was still under their consideration. Assuming that the orders will be given effect to in September 1931 the ner saving is worked out for six months. Assuming that the abolition will be given effect to from 1st September 1931, the savings are calcu- lated as under :
						Lecturer in Chemistry $(344 + 150)$ $\times 12$ Assistant in Chemistry 142×12 Lecturer in Physiology (563 + 50) $\times 13$
						Total 14,988 Deduct Conveyance allowance for two assistants from Medical College, Madras, 2 × 50 × 12 1,200
						Net savings per annum 13,786
••	20,218	20,218	20,216	20,216	20,216	Stipends
	12,072 2,604 2,514 852 2,478 2,904 1,800 2,514 2,904 5,844 6,894	12,072 24,144 2,604 5,208 2,514 5,028 2,514 5,028 2,514 5,028 2,478 4,956 2,904 5,808 1,800 3,600 2,514 5,028 2,904 5,808 5,844 11,688 6,894 13,788	12,072 24,144 24,144 2,604 5,208 5,208 2,614 5,028 5,028 2,614 5,028 5,028 2,614 5,028 1,704 2,614 5,028 1,704 2,614 5,028 1,704 2,614 5,808 5,808 1,800 3,600 3,600 2,904 5,808 5,808 2,904 5,808 11,688 6,894 13,788 18,788	12,07224,14424,14424,1442,0045,2085,2085,2082,0045,2085,2085,2082,0145,0285,0285,0281,7041,7041,7042,4784,9565,9085,8081,8003,6003,6003,6002,9045,8085,9085,9285,84411,68811,68811,6886,89413,78818,78813,788	12,07224,14424,14424,14424,1442,6045,2085,2085,2085,2082,6145,2085,2085,2085,2082,6145,0285,0285,0285,0282,6145,0285,0285,0285,0282,6145,0285,0285,0285,0282,6145,0281,7041,7041,7042,6145,0285,0285,0285,0282,6145,8085,8085,8085,8081,8003,6003,6003,6002,9045,8085,8085,8085,84411,68811,68811,68813,78818,78813,78813,788	12.07224.14424.14424.14424.14424.1442.0045.2085.2085.2085.2085.2082.5145.0285.0285.0285.0285.0282.5145.0285.0285.0285.0285.0282.5145.0285.0285.0285.0285.0282.5145.0285.0285.0285.0285.0282.5145.8085.8085.8085.8085.8081.8003.6003.6003.6003.6002.5145.0285.0285.0285.0282.9045.8085.8085.8085.8085.84411.68811.68811.68811.6886.89413.78813.78813.78813.788

32. MEDICAL-cont.

Part II-Statement showing rough estimate of savings-Immediate-Recurring-cont.

Nature of proposals.	193182	1932-33.	1933-34.	1934-35.	193 5-38 .	1936-37.	Remarks.
	B.S.	12.8	R8.	R.9.	B8.	R\$,	
Ady Willingdon Medical School— Abolition of Lecturer in Pharmaco- logy. Abolition of Lecturer in Medical	6,404	12,808	12,808	12,808	12,808	12,808	Bavings are calculated for six months in the current year.
Jarispradence. Iental Hospital, Madras—Conversion of two Civil Assistant Surgeons'	3,036	6,072	6,072	6,072	6,072	6,072	Vide Surgeon-General's letter No. 1883-E., dat 27th July 1931.
appointment into Sub-Assistant Surgeons' appointment. overnment Rayapuram Hospital	1,846	8,693	86,93	3,698	3,693	8,693	Average cost (Rs. 344 + special pay Rs. 150) (1364 + 50) 12 = 3074 × 12 = 8,698 annum.
Assistant Surgeon for Double overnment Royapetta Hospital- Appointment of Honorary Medical Officers in lieu of one Civil Assistant Surgeon, three male Sub-Assistant Surgeons and one female Sub-	5,334	10,668	10,668	10,668	10,668	10,668	,
Assistant Surgeon. King George Hospital, Vizagapatan- Abolition of three male Sub-Assistant	1,800	3,175	8,175	3,175	3,175	3,175	G.O. Ms. No. 1040, P.H., duted 9th June 1931.
Bargeons. Replacement of a female Sub-Assistant Bargeon by a female House Surgeon.	517	1,085	1,035	1,035	1,035	1,035	G.O. Ms. No. 1040, P.H., dated 9th June 19 Separate orders of Government are awaited.
teplacement of Lady Assistant Surgeon by a female Sub-Assistant Surgeon at	1,247	2,498	2,493	2,493	2,498	2,493	Savings are calculated for six months during ourrent year.
Government Hospital, Parlakimedi. Abolition of the post of a female Sub- Assistant Surgeon at Kollegal and	1,635	3,270	8,270	3,270	8,270	3,270	Do, do.
Trichinopoly. bolition of the post of a male Sub- Assistant Surgeon at Headquarters Hospital, Ramnad, Chingleput and Caddalore and at Government Hospital, Pollachi.	3,270	6,540	6,540	8,540	6,540	6,540	Do. do,
louse Surgeons-Abolition of sub- sistence allowance for 29 House Surgeons and Physicians and reduc- tion of pay of demonstrators in the Medical College.	11,700	23,400	28,400	23,400	23, 4 00	23,400	Savings for six months in current year- House Surgeons and House Physicians. 8, Demonstrators
Infassal Hospitale—Abolition of non- medical staff—six olerks, nine compounders, 26 nursing orderlies, 14 peons and two female totis. Jursing staff—Abolition in Head- quarters Hospitals— Calicut—	4,010]	12,030	12,080	12,030	12,030	12,030	Savings during the ourrent year calculated for f months.
Two pupil nurses	5,712	87,707	87,707	37,707	37,707	37,707	
pita)s— Rajshmundry Turicorin	> 1,752	2,628	2,628	2,628	2,628	2,628	
B. Singapore ontingenoise (Electric current and Telephone char- ges.) In Mental Hospital, Madras, Veilore Headquarters Hospital.	395	780	780	780	780	780	· ·
rivate Leper Asylums	5,700	6,700	6,70 0	6,700	6,700	6,700	· · · ·
Victoria Hospital for Women and Children, Vizagapatam.	8,000	8,000	8,000	8 ,000	8,000	3,000	
Reduction in contingent expendi- ture. Substitution of Sub-Assistant Sur- geons for Civil Assistant Surgeons in 9 mutassal stations.	68,508 11,218	• 22,437	22,437	• 22,437	• 22,437	• 22,437	Savings are expected in the current year a result of drastic out in contingent expen ture especially under medicines, furnitu equipment and other hospital necessari Savings for future years cannot now be fo cast as they depend upon the allotments to sanctioned.

32. MEDICAL-cont.

Part II-Statement showing rough estimate of savings-Immediate-Recurring-cont.

Nature of proposal.	1981-82	1932-33.	1938-34.	1934-35.	1935-86	1936-37	Remarke.
······································	R8.	RS.	R8.	RS.	RS.	B8.	· · · · · · · · · · · · · · · · · · ·
placement of Government Sub- Assistant Surgeons lent to local bodies by Local Fund Sub-Assistant Nurgeons up to the limit of 50 per	1,393	8,857	15,320 ••	20,891	20,891	20,891	The saving is calculated on the assumption that effect will be given to the proposal in the course of the next few years.
eent. n jore Medical School Gradual abolition of Medical staff Non-medical staff Contingencies, etc	14,045 1,309 5,00 20,351	7,148	\$ 70,376	70,375	70,376	70,375	The savings are calculated on the assumption that the first and second years of study are abolished at once in the current year and that the third and fourth year classes are abolished from 1st Apri 1932.
adical College, Vizagapatam—Aboli- tion of — Medical staff	••	 •	88,284 2,692 10,180	2,692	5,504	1,95,060 13,312 30,650	Savings are worked out on the assumption that the classes will be closed according to the
services. Home indent and Customs duty			8,608	8,608	17,219	25,826	
Total-Vizagapatam College	<u></u>	••	1,09,764	1,09,764	1,76,631	2,64,748	
Total						6,37,110	
Or in round figures	2,10,100	3,69,800	4,76,600	4,82,100	5,19,000	6,37,100	
SUPPLEMENTAL.							
Nilgiris district — Abolition of the post of temporary clerk.	200	750	750	750	750	750	Savings for the current year are calculated for fou months.
Abolition of the post of temporary compounder.	120	444	. 444	444	444	. 444	Do.
adquarters Hospital, Nellore – Abolition of the post of one male and one female numing orderly.	120	420	420	4 20	420	420	Do.
vernment Hospital for Women and Children, Madras — Reduction of number of stipends granted to midwifery pupils by abolishing 19 stipends. vernment Royapetta Hospital,	1,760	8,071	8,071	8,071	8,071	8,071	Vide Surgeon-General's letter Ref. No. 981-4-G. dated 1st August 1933.
Madras- Closure of X-ray department tem- porarily and abolition of one sub- assistant surgeon, one X-ray assistant, one X-ray attendant and one peon, vernment Tuberculosis Hospital,	1,057	8,435	3,435	3,435	3,435	3,436	The savings are calculated in the current year fo four months.
Madras- Abolition of the post of female olerk, one peon and one female	235	1,008	1,008	1,008	1,008	1,008	Savings in the current year are calculated for thre months.
toti. adquarters Hospital, Bellary l'emporary appointment of nursing orderly for Ophthalmic Depart ment deferred.	150	210	210	210	210	8 10 •	••••
vernment Royapetta Hospital bolition of the post of additional assistant surgeon.	1,970	4,728	4,728	4,728	4 ,728	4,728	Saving is calculated for five months in the curren year on the assumption that the appointment wil be abolished from 1st October.
yapuram Medical School- inhstitution of a Junior Demon- strator in Anatomy on Rs. 100 for a Lecturer in Anatomy.	2,668	6,156	6,156	6,158	6,156	6,156	Do.
adquarters Hospital, Coimbators	681	1,935	1,695	1,636	1,685	1,635	Do.
adquarters Hospitals, Ramnad, Vellore and Kadiri	2,013	4,905	1 ,905	4, 905	4,905	4 ,905	Do.

32. MEDICAL-cont.

Nature of proposal.	1931-32	1932-33.	1933-34.	1984-35.	1935-36.	1936-37.	Remarks.
SUPPLEMENTAL-cont.	R9.	RS.	B 5.	yea.	18.6	R9.	
Abolition of non-medical staff in the				1.			-
Massacol Hospitals		384	884	384	384	384	h ·
(1) Headquarters Hospital, Calicut -one compounder.		}			360	360	
(2) Government Hospital, Erode-	90	360	860	860	300	100	
one compounder. (3) Headquarters Hospitals, Trichi-	360	1,512	1,512	1,512	1,512	1,612	
nonoly (Inntur, Madura,	1			Ę	ŧ	k –	Savings for the current year are calculated i
Calicut, Tanjore and Visaga- patam-six jamadwre.	1			ļ			three months.
Government Hospital, Bimlipatam-	38	144	144	144	144	144	f l
One peon Government Hospital, Palghat-]				-
Contingent staff-	110	264	264	264	264	264	
Two sweepers on Rs. 11 each Closure of Government Dispensary at				[
Anontogiri in VizagaDatam Ageney-	1,500	3,440	8,440	3,140	3,440	3,440	Savings for the current year are calculated for fi
Abolition of the appointment of one sub-assistant surgeon, one com-	1,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,110	0,110	•,••	0,120	months.
nounder and one peon and other			į				, ,
maintenance expenditure. Postponement of the opening of	8,63,5	8,635	3,635	8,635	3,635	8,635	As the Dispensary has not yet been opened, the fo
Government Jispensary at							provision will be the saving during current year.
Kalyanasingapur, Vizagapatam Agenoy.							
District Medical Lending Libraries	Nil.	1,250	1,250	1,250	1,250	1,250	The reduction is not with allock them 1000 on
Reduction of Provincial contribution from Rs. 75 to Rs. 25.	мп.	1,200	1,200	1,200	1,200	1,200	The reduction is proposed with effect from 1932-33
leniam Agenev-	705	2,115	2,115	2,115	2,115	2,115	Seminor in the annual man and adapted for the
Abolition of one of the posts of Maliah reserve sub-assistant surgeons.	705	2,110	2,110	\$,110	2,110	2,110	Savings in the current year are calculated for for months.
Todioal Colleges and Schools-	10.030	20,044	20,044	20,044	00.044	00.044	
Appointment of non-medical men for teaching Chemistry and Biology in	10,022	20,011	20,044	20,091	20,044	20,044	Savings in the current year are calculated for s months.
the places of Medical Officers and							-
revising the scale of pay to non- medical Lecturers in Physics and							· · ·
Assistant Lecturers in Chemistry.							
Total-Supplemental	27,455	64,910	64,910	64,910	64,910	64,910	
Or in round figures	27,500	64,900	64,900	64,900	64,900	64,200	· · ·
	·					7,02,000	

Part II-Statement showing rough estimate of savings-Immediate -Recurring-cont.

33. P.H.-KING INSTITUTE, GUINDY.

Part II-Statement showing rough estimate of savings-Immediate-Recurring.

Nature of proposal.	1931-32.	1932-83.	1933-34.	1934-35.	198586.	1936-37.	Remarks.
Abolition of the post of a sub-assistant Surgeon in the King Institute, Guindy.	R8. 818	ве 1,636	вз. 1,636	88. 1,686	ве. 1,636	RS. 1,686	Savings are calculated for aix months in the current year.

PART III-INCREMENT OF REVENUE.

As regards the question of increasing the revenue as opposed to reducing the expenditure, I have gone into the possibilities and come to the conclusion that in so far as the Medical department is concerned it is not possible to effect much increase under revenue. The following are the items under which an increase of revenue can be effected :---

									RS.		
 Enhancement of Medical School fees Raising of fees for certain post-graduate courses of study, e.g., Uphthalmology, X-Ray, Midwifery, Dental Surgery, 									20,000		
	_	•••		• •	-				3,000		
				Tot	Total increase of revenue						

(16) Public Health.

11th Meeting held on 6th August 1931.

1. Major A. M. V. HESTERLOW, I.M.S., acting Director of Public Health, was also present during the discussion.

2. The Committee took up for consideration the expenditure of the Public Health Department and their recommendations are recorded below.

(1) Combination of Medical and Public Health Departments.—The Committee first of all considered the possibility or desirability of combining the Medical and Public Health Departments under the headship of the Surgeon-General and possibly reverting to the old system under which the District Medical Officer was also the District Sanitary Officer. While recognizing the importance of close co-ordination between the work of the two departments, the Committee finally decided that, owing to the increase of work in each, the change would be administratively impossible. Simply to abolish the Director of Public Health and make the Surgeon-General head of the combined departments with assistants for Public Health purposes would also secure no large measure of retrenchment. The Committee therefore recommended that the present system should be maintained.

(2) Pay of Director.—The Committee recorded their preliminary opinion that the pay of the Director of Public Health was excessive, but decided to postpone their final decision until the general discussion on salaries was resumed.

(3) Number of Assistant Directors.—There are at present five Assistant Directors of Public Health, of whom one is employed as Professor of Hygiene in the Medical College and another is the recently appointed lady officer in charge of child welfare and maternity work. The Committee, after considerable discussion and after examining the acting Director of Public Health as to the functions of these officers, decided that the number of Assistant Directors employed in the Public Health Department should be reduced to two—one of whom should be the lady officer referred to above. At the same time they recorded their view that the pay of these officers was unnecessarily high.

(4) District staffs—(a) Health Officers.—The Committee agreed that it was necessary to have an officer in every district as an intermediary between the Director and the Health Inspectors, but in their opinion the present pay of these officers was unnecessarily high.

They also made it clear that in their opinion the District Health Officer and his staff was the proper agency for the performance of all local health activities, subject of course in certain cases to the provision of the necessary funds by the local body concerned. They were generally opposed to the carrying out of special activities by special staffs with headquarters in Madras.

(b) Assistant Health Officers and Health Inspectors.—The budget provides for six permanent and six temporary Assistant Health Officers and 274 Health Inspectors. After some discussion, the Committee invited the Director of Public Health to investigate and report further upon the possibility of reducing the number of these officers, bearing in mind the opinion of the Committee that as a general rule there should not be more than one Health Inspector to a taluk and that the total number of taluks is 223. (Note.—Actually the number of taluks is only about 200.)

(5) The Committee examined certain specific suggestions for retrenchment made by the Director of Public Health and decided to recommend the acceptance of the following :---

(i) The abolition of the Special Malaria Officer and his staff and the entrustment of further anti-malarial work to District Health Officers. They understood that sufficient malaria surveys had already been prepared to provide scope

for all likely activities under this heading for some years to come. They further supported a suggestion that the Special Malaria Officer might suitably be employed as Civil Surgeon, Agency tracts, with the present Health Officer as his assistant, and that the Sub-Assistant Surgeons in charge of dispensaries in these tracts might carry out anti-malarial measures in addition to their own duties—Savings about Rs. 26,000.

(ii) The retrenchment of compounders working under L.M.P. Health Inspectors in the Agency and the transfer of medical relief work to the Inspectors themselves—Savings Rs. 5,000.

(iii) The abolition of the Planters' Health Officer and his staff, on the ground that planting interests do not want this unit—Savings Rs. 7,500.

(iv) The suspension for a period of two years with effect from 1932-33 of the quinquennial training of Health Inspectors-Savings Rs. 13,000 a year.

(v) The abolition of the posts of Sub-Assistant Surgeon and peon in the establishment of the Assistant Director of Public Health (maternity and child welfare)—Savings Rs. 1,380 a year.

. (6) The Committee recommended that the following proposals of the Director might be further examined :---

(i) The provincialization of the staff of Agency vaccinators in return for the transfer of education to the Agency Local Board. They understood that this proposal had already been made to Government by the President of the Agency District Board and that it might result in a net saving to Government of about Rs. 12,000.

(ii) Reduction in the cost of quinine so as to cover the bare cost of manufacture, combined with the introduction of direct supply from the factory to the Public Health Department without the intermediate step of sending the quinine to the jails to be made into packets, etc. The Committee recognized, however, that the practicability of this step must depend on the capacity of the factory to undertake the work and that its result might be to decrease the expenditure of the Public Health Department at the expense of the Cinchona budget.

(iii) The substitution of quinine febrifuge for quinine, at about half the cost. This must depend on medical opinion as to the relative value of the two drugs.

(iv) The abolition of the Public Analyst on the ground that the Food Adulteration Act is only in force in 16 municipalities, that the cost of the appointment and the staff attached to it is not covered by contributions from the municipalities concerned and that the work done is of little practical value. The Committee understand that the present incumbent of the post is serving on a contract, the terms of which will have to be taken into consideration in dealing with this suggestion.

(7) The following proposals of the Director of Public Health were not accepted as they stood, but were amended by the Committee :---

(i) Combination of the posts of Rural Sanitation Officer and Propaganda Officer in the Director's office.

(ii) Reduction in the allotment for propaganda by Rs. 4,000.

(iii) The replacement of Sanitary Inspectors by District Board maistris in the district rural sanitation units.

(iv) The abolition of the Sub-Assistant Surgeons in the school units of the anti-hookworm campaign together with their establishments.

(v) The abolition of the Sub-Assistant Surgeon and the compounder employed as part of the anti-hookworm campaign in the Penitentiary.

(vi) The abolition of all temporary plague staffs and the permanent strengthening of the district health staffs in the four districts principally affected by plague.

As regards the first five of these proposals the Committee considered that the work now done by the Rural Sanitation Officer and the units under him and the activities included in the anti-hookworm campaign should be performed to an increasing extent by the ordinary district health staffs with the co-operation of the local boards concerned. They therefore recommended the abolition of the Rural Sanitation Officer and the existing rural sanitation units and the reduction of the budget provision for the anti-hookworm campaign by half (including a 50 per cent reduction of establishments taken by themselves). They also recommended the abolition of all propaganda work, except such as could be done by the ordinary district staffs, and therefore saw no reason to retain either the Special Propaganda Officer or any of the budget provision now made for propaganda from the Director's office.

As to the last proposal regarding plague staffs, the Committee considered that it would be inadvisable to make any permanent additions to the strength of any district health staffs on account of plague. They preferred to recommend that the present allotment for temporary plague staffs in the budget should be reduced by Rs. 20,000. They were informed that a certain plague staff had been employed by Government in Coimbatore Municipality for many years with no work to do, and they therefore recommended that the Collectors of all districts in which such staffs are employed should be instructed to consider in consultation with District Health Officers the possibility of reducing or abolishing them.

(8) Anti-drink propaganda grant.—The Committee recommended that the grant should be withdrawn from the earliest possible date, but considered that a sum of about Rs. 10,000 or Rs. 15,000 might be retained to provide subsidies for certain bona fide temperance associations which are doing genuine work.

(9) Vital statistics.—The Committee supported the proposal that the staff of 43 clerks now employed in collectorates for the check and compilation of vital statistics should be abolished and replaced by a small staff working directly under the Director of Public Health. They made this recommendation however only on the understanding that the abolition of the Collectors' clerks would not be used a pretext for increasing the strength of their office establishments for other work and thus destroying the value of the proposal as a retrenchment measure, and also that the formation of a vital statistics section in the Director's office would not be used as an argument for retaining the Assistant Director of Public Health (Statistics).

12th Meeting held on 7th August 1931.

[Major-General C. A. SPRAWSON, C.I.E., V.H.S., I.M.S., Surgeon-General, was also present.]

3. King Institute, Guindy.—Taking advantage of the presence of the Surgeon-General, the Committee interrogated him on the proposal

(1) to abolish the Public Analyst, and

(2) to charge fees for the bacteriological examinations done for, and the sera and vaccine supplied to, local bodies and railway companies.

As regards (1) the Surgeon-General was of opinion that the Public Analyst was fully employed and was doing useful work. The Committee, however, still considered that the examination of this proposal recommended at their previous meeting, might be pursued.

As regards (2), after some discussion the Committee decided to make no recommendations.

The Surgeon-General's own proposal to abolish the post of one Sub-Assistant Surgeon in the King Institute was accepted.

13th Meeting held on 8th August 1931.

4. Director of Town-Planning.—In view of the present financial position, the comparatively slow progress hitherto made in the execution of town-planning schemes, and the large number of schemes already prepared, the Committee recommended that the post of Director of Town-Planning should be amalgamated, at any rate temporarily, with that of the Consulting Architect to Government, that all fresh town-planning activities should be suspended as far as possible; and that the Director with a suitable reduced staff should confine himself mainly to the work connected with the completion of existing schemes, and that no extra allowance should be given to the holder of the combined posts.

5. Grants for water-supply and drainage schemes.—Taking into consideration the average actual expenditure of the past few years and the present and prospective financial stringency, the Committee recommended that the scale of grants in future for mufassal local bodies and rural water-supply schemes, should not ordinarily exceed about Rs. 10½ lakhs a year (i.e., rather more than Rs. 5 lakhs less than the-budget provision of the current year) and that the grant to the Madras Corporation. for similar purposes should not ordinarily exceed Rs. 3 lakhs a year (i.e., about alakh of rupees less than the grant for the current year).

6. Sanitary Engineering Department.-In view of the reduction in the scaleof grants recommended above, and after discussing various alternative proposals, the Committee finally agreed to recommend that the Sanitary Engineer to Government of Superintending Engineer's rank should be replaced by a Deputy Chief Engineer (Drainage and Water-supply), of the rank of Executive Engineer, working under the Chief Engineer, and that the number of his assistants should be reduced from four Deputy Sanitary Engineers of Executive Engineer's rank to twodeputies of Assistant Engineer's rank, working on a functional basis at Madras and not on a territorial basis. They also recommended the abolition of the present. Personal Assistant to the Sanitary Engineer.

After reading the Sanitary Engineer's letter No. 301-G., dated 14th July 1931, to the Chief Engineer on the subject of retrenchment, they decided to accept the reduction of subordinate establishments mentioned therein (viz., abolition of 6 clerks, 2 tracers, 1 boring mechanic and 5 peons, resulting in an annual saving of Rs. 4,000), but to ask whether further economies could not be secured tocorrespond with the large measure of retrenchment in the higher ranks that they themselves propose above. They noted the opinion of the Sanitary Engineer to the effect that local allowances were not justified for Specialists working in Madras and asked that this opinion should be brought to their attention when dealing with. the general subject of allowances.

7. Deputation of Health Officers to Calcutta School of Tropical Medicine and study leave.—The Committee accepted the suggestion of the Director of Public Health that the annual deputation of three Health Officers to the Calcutta School should be discontinued for the next few years (savings Rs. 18,000 per annum), but also considered that, in conformity with the proposal made by the Surgeon-General as regards Medical, all study leave to Europe for Health Officers should be refused next year. They understand that this would produce a further saving of about Rs. 12,000.

19th Meeting held on 21st October 1931.

8. Public Analyst.--Regarding the proposal to combine the posts of Public Analyst and the Chemical Examiner and also on the question of reducing the number of Assistant District Health Officers and Health Inspectors, the Committee decided to ask the present Director of Public Health to appear before them at 11-30 a.m. on the 22nd.

20th Meeting held on 22nd October 1931.

[Major P. R. D. WEBB, O.B.E., I.M.S., Director of Public Health, was also

present.

9. Public Analyst.-The Committee examined the Director of Public Health regarding the possibility (a) of abolishing the Public Analyst, and (b) of combining his post with that of the Chemical Examiner.

The Director gave them full information of the work now being done by the Public Analyst and the extent to which it represented an advance over the progress made in other parts of India. They eventually decided that the administrative difficulties involved in combining the two posts at present were insuperable and that there were no grounds for abolishing either of them. They did, however, express the view that the agencies now employed were unnecessarily expensive and that efforts should be made to train local men to take their place in due course.

10. Assistant District Health Officers and Health Inspectors.—The Director of Public Health gave the Committee a detailed account of the work now being done by these officers and his reasons for considering that their number was not excessive. In view, however, of the need for retrenchment, the Committee finally decided to recommend that the number of Assistant District Health Officers might be reduced by six, and, after examining the distribution of Health Inspectors, that they might. be reduced by at least ten.

(17) (a) Agriculture.

24th and 25th Meetings held on 29th October and 4th November 1931.

[M.R.Ry. Rao Bahadur D. ANANDA RAO Avargal, Deputy Director of Agriculture in charge, was also present.]

1. After a preliminary discussion on the forenoon of the 29th October 1931 the Committee examined the Officiating Director of Agriculture on the morning of 4th November 1931, and came to the following conclusions.

2. While acknowledging the good work that is being done in several directions, the Committee consider that the department is inclined to be top-heavy and they also notice a tendency for its activities to branch off into matters of comparatively minor importance. The various suggestions that the Committee have to make are mainly based on these two lines of criticism, with which they would couple a general recommendation to the effect that, so long at any rate as financial stringency continues, the energies of the department should be directed to matters of major importance, such as the work on rice, millets, cotton, sugar and oil seeds, and that it should not embark on new lines of research on other matters.

3. With these general remarks, the Committee proceed to make the following recommendations with regard to the main divisions of the subject :----

(1) Direction.—The Committee doubt the necessity for all the three posts of Headquarters Deputy Director, Statistical Assistant and Personal Assistant. The need for the Statistical Assistant is particularly open to question. It is probably the case that a certain amount of the work done by this officer overlaps with the work done in the Revenue Department and it is doubtful whether all the statistics collected are reliable or necessary. The Committee understand that the whole subject of statistics, and especially crop price statistics, is being examined by a Committee set up by Government, but, so far as the Agricultural Department is concerned, they recommend that the post should be abolished.

The post of Headquarters Deputy Director was created at the urgent request of the Director, when the department was reorganized a few years ago following the recommendations of the Royal Commission, to relieve him of a mass of routine work. At that time a considerable expansion of the activities of the department was undercontemplation. The posts of Director and Headquarters Deputy Director have been combined for the last few months and have been held by a single officer. It is a fact that a large amount of routine work is done in the headquarters office, but apparently no attempt has been made to see whether the amount itself could not be reduced by introducing a greater degree of decentralization. The Committee noticed, as an example of the possibilities in this direction, the work of issuing licences, etc., under the Cotton Transport Act, which might be done equally well, and probably better, by the Deputy Directors. They were also impressed by the very large number of periodical returns and reports received from the district staff, some of which might be dispensed with. They believe that further enquiry on these lines might result in the elimination of many unnecessary items of work and a considerable reduction in the routine correspondence in the Director's office, with the result that the post of Deputy Director, if not that of Personal Assistant, might be abolished. They recommend in any case that the post of Headquarters Deputy Director should be abolished and that a proportionate reduction should be made in the strength of the clerical and menial establishments.

(2) Research.—The Committee notice that the number of research officers has increased from 15 to 20 in the last five or six years, though in the interval they have been relieved of teaching work at the College. The Committee do not deny the importance of the work being done by such officers as the Agricultural Chemist, Entomologist and Mycologist and also the various crop specialists; but they consider that the number of gazetted assistants employed under these officers is unnecessarily high, especially during a period of financial stringency and restricted activity. They recommend that the number of Assistants to the Agricultural Chemist should he reduced by at least one, and that the possibility of replacing at least two or three of the gazetted assistants of the officers mentioned above by upper subordinates should be examined by Government. In particular the Committee doubt the necessity of employing a Systematic Botanist and a Systematic Entomologist as an Assistant to the Entomologist. The Committee understand that the collecting and classifying work done by these officers used to be done by members of the teaching staff of the College and further that the post of Systematic Botanist is actually vacant at the present moment. They are inclined to think that this is work that should be done by members of the staffs of the University or the Government Museum. But if it is necessary to preserve the work already done at Coimbatore, it should be transferred, at any rate for the time being, to members of the College Teaching staff and the post of Systematic Botanist, which is now in abeyance, should be abolished. (The Research Engineer will be dealt with under the Engineering section below.)

(3) Education.—The Principal of the College is at present assisted by a Vice-Principal, who is in immediate charge of the College Farm, and does very little teaching work, and also by a Personal Assistant. The teaching staff proper consists of 6 lecturers and 14 assistant lecturers, as compared with 7 lecturers and 13 assistants in 1925-26 before teaching was separated from research. The College Farm and Estate also employ seven farm managers and assistants, in addition to the farm managers employed directly under the research officers on the research stations at Coimbatore.

The Committee consider that this staff is unnecessarily liberal for the number of students taught (three classes of about 48 a year). They do not wish to recommend a reversion to the old system under which teaching and research were combined, but, unless the number of students can be increased without adding to the strength of the teaching staff, they consider that a reduction of at least two or three should be made in the number of teaching assistants. They also consider that in any case the appointment of Personal Assistant to the Principal should be abolished.

In view of the competition for entry into the College, the Committee also recommend that fees should be levied at the rate of Rs. 120 per annum for all future entrants, that rent for quarters should also be charged at Rs. 2 per mensem, and that the value of the six scholarships now given should be reduced from Rs. 25 to Rs. 15 per mensem.

The working of the Agricultural Middle School at Taliparamba has admittedly not been a success and instead of trying further experiments the Committee recommend that it should be abolished.

(4) District organization.—As in 1923, there are still eight circles, each of which is under a Deputy Director. There are also twelve Assistant Directors or District Agricultural Officers, each with about two Revenue districts to look after and five Gazetted Officers in charge of agricultural or research stations in the districts. There are also 14 farms under the direct control of the various Deputy Directors and in each revenue district there are about ten demonstrators working under the District Agricultural Officers. It is here that the Committee consider that the greatest opportunities for retrenchment are to be found. Even when the supervision of the farms is taken into consideration, it will be found that the number of persons whose work has to be supervised by each of the Deputy Directors is surprisingly small, and when it is further remembered that the demonstrators, whose duties the Committee consider to be of the greatest importance, are supervised directly by the District Agricultural Officers, they cannot resist the conclusion that the organization is top-heavy. They recommend therefore that the number of circles should be reduced from eight to four, so that each of the four remaining Deputy Directors may have two circles, consisting of about six districts to supervise. corresponding reduction should also be made in the office establishments of the Deputy Directors.

The Committee have also some doubt as to the value of the motor-van units. They understand that these units are now actually made use of by other departments, such as Public Health and Co-operative Credit as well as being utilized for the direct purpose of the Agricultural department. If a regular system of work on these lines can be organized, the Committee do not consider it necessary to recommend the abolition of any of the units, but they do not think that the number should be increased.

(5) Livestock.-The work is now in charge of the recently appointed Deputy Director, Livestock, with two Superintendents of gazetted rank, two veterinary assistants and a number of farm managers. Five herds of cattle and one herd of buffaloes are maintained and work is carried on at four centres, Hosur, Chintaladevi, Guntur and Coimbatore. Professedly the main object in view is to improve the breeds of cattle for draught purposes, but increased milk production is also aimed at. The expenditure on this item has more than doubled since 1923-24 and very few facts and statistics are available to show to what extent the main object in view is being attained. However interesting and useful the improvement of milk supply may be, the Committee are inclined to think that it occupies a disproportionate amount of the time and energies of the staff. In their opinion the whole of the work now being done, except for the maintenance of a small dairy herd at Coimbatore for the teaching of dairying and the supply of milk, etc., to the College, should be concentrated at Hosur, where the work should be directed primarily to the breeding of better types of draught cattle and also the problem of immunity from rinderpest. The farm at Chintaladevi and also the buffalo farm in Guntur should be given up, and the need for two gazetted assistants to the Deputy Director should disappear.

(6) Engineering.— The staff now consists of a Research Engineer, who was appointed on a 5-year contract in August 1928, an Assistant Engineer, who is occupied in looking after the machinery, etc., on the College estate, and 5 or 6 Technical Assistants. There is also a Lecturer in Engineering on the teaching staff of the College. The Committee understand that a Research Engineer has also been employed in the Industries department; and they will consider the whole matter further when they come to deal with the expenditure of that department. Prima facie it would appear to them that the allied work done by these two officers might be concentrated in a single officer to serve the needs of the two departments. They doubt whether the essential work to be done provides full time work for two officers. In the meanwhile they suggest that the Agricultural Research Engineer might be employed on teaching work in the College and thus dispense, temporarily at any rate with the need for a Lecturer in Engineering.

(7) Horticulture.—The Committee understand that the Curator in charge of the Botanical gardens at Ootacamund and Coonoor also supervises the work done at the Fruit farms on the Nilgiris. The expenditure on the Botanical gardens and parks amounts to about Rs. 36,000 a year and the receipts to about Rs. 4,500. The Committee doubt whether during a period of financial stringency so large an expenditure is justifiable. They recommend that work should be restricted as far as possible and that no new development in fruit farming should be undertaken. If this policy is adopted, they consider that the Assistant Curator might be abolished.

(8) Works.—The provision for minor works in this department has been fixed at a sum not exceeding Rs. 40,000. In conformity with the line taken in dealing with other departments, it is recommended that this maximum might be reduced to Rs. 25,000.

(9) One further matter discussed provisionally by the Committee was the possibility of amalgamating the Agricultural, Veterinary and Co-operative departments under a single head. No final conclusion was reached regarding this suggestion pending examination of the expenditure of allied departments such as Industries and Fisheries.

(17) (b) Veterinary.

23rd Meeting held on 26th October 1931.

[Mr. P. T. SAUNDERS, Director of Veterinary Services, was also present.]

1. The Committee then took up their examination of the expenditure of the-Veterinary department and came to the following conclusions :---

(1) Direction.—No retrenchment in the office of the Director is possibleexcept that one veterinary assistant should be abolished and replaced possibly by a clerk.

A considerable amount of the work of one of the two veterinary assistants is now connected with the consolidation of monthly mortality returns which are received through Collectors and tahsildars from the village officers. The Director's view is that this compilation work is unnecessary, as the statistics are not really reliable, but he fears that, if the monthly return is not insisted upon, outbreaks will not be reported at all. Cattle mortality registers may perhaps continue to be maintained by the village officers, if this is really necessary for other reasons, but what the Veterinary department require is urgent and correct information of the outbreak of infectious diseases, and the Committee consider that it should be possible to relieve the higher revenue offices of a considerable amount of work and supply the Veterinary department with the information that they need by prescribing a simpler form of return for infectious diseases only, which could be sent by the village officers direct to the district veterinary officer or the local touring assistant.

(2) Circle officers or district veterinary officers.—The Committee understand that the Director is in favour of maintaining the existing number of district veterinary officers and creating three superior appointments of deputy directors, instead of increasing the number of district veterinary officers in accordance with the recommendations of the Agricultural Commission. The Committee can only recommend a step of this kind, if it can be taken without increasing the cost of the department. They consider, however, that the essence of the scheme could be secured together with some actual economy if the number of district veterinary officers were reduced from 12 to 9 and their pay limited to a lower maximum than at present. The matter will be considered further in connexion with the revision of the scales of pay for future entrants to the Provincial Services.

(3) Veterinary assistants—Dispensaries and touring officers.—The Committee agree with the Director that any expansion of the department that may take place in future should lie in increasing the number of touring assistants rather than the number of dispensaries. They understand that there are several dispensaries at present, the expenditure on which is not justified by the number of cases treated. These should be closed. If additional institutions are required, they should be paid for by the local bodies or large landholders in whose interests they are needed; and local bodies and large zamindars should also be called upon to make some contribution towards the maintenance of existing institutions. The Committee approve the policy of giving touring work to the veterinary assistants in charge of dispensaries at which the daily average attendance falls below a fixed number of cases; and they agree that there may be a case for increasing the number of touring assistants, if the prevalence of rinderpest continues at its present level. They doubt the wisdom, however, of increasing the *permanent* staff until the success of the present campaign against rinderpest is more definitely tested. They consider therefore that any additions to the touring staff that may be found necessary during the next few years should be made on a temporary footing and that recruitment should be so regulated as to retain only 75 per cent of the strength of the existing staff on a permanent basis.

(4) Serum.—The Committee consider that by far the most important field for economy in the Veterinary department is to be found in the local manufacture of anti-rinderpest serum. The present bill for serum purchased from Muktesar is between Rs. 4 and 5 lakhs a year and they understand that the Director is confident, as a result of experiment, that equally good serum can be manufactured in Madras at about half the cost. They further understand that a building is available in Madras in which manufacture could be started at a small initial capital cost within a few weeks of the scheme's being sanctioned, and that if orders were issued without delay, a saving of about half a lakh of rupees might be secured even during the current year. The Committee strongly recommend that Government should reconsider this possibility as an urgent measure of economy.

(5) Veterinary College.—(i) The Committee recommend that the existing scale of stipends should be abolished and be replaced by four scholarships a year of Rs. 15 each for members of the depressed and backward classes.

(ii) Free tuition should be abolished and a fee of Rs. 120 a year should be charged for all future students coming from the Madras Presidency. The existing fee of Rs. 400 may remain for non-Madras students.

(6) Fees for treatment and inoculations.—The Committee agree that the present tentative scale of fees for treatment in hospitals and dispensaries should be made permanent. They do not recommend any increase. The Director explained the practical difficulties about charging fees for inoculations. The present cost to Government is about Rs. 3 for each inoculation and while there is keen competition for serum in some areas, in others there is still great reluctance to produce animals for inoculation. The Committee consider that a small fee—say, even 4 annas—should be levied wherever possible, and recommend that Government should examine the question in consultation with the Director as to where and how the system should be applied.

(7) Works.—The Committee recommend that the normal allotment for minor works in the Veterinary department should be reduced from Rs. 43,000 to Rs. 20,000 a year.

ANNEXURE

DISSENTING MINUTE.

We do not agree with the majority that the cost of running veterinary dispensaries should devolve to any extent on local bodies. The veterinary dispensaries were originally under the control of local bodies; and it was definitely accepted that the maintenance and control of these dispensaries should be taken over by the Government. The finances of the local bodies are inelastic and in a crippled condition and they are unable to meet the demands in respect of services now entrusted to them. In the case of medical institutions, the Government have accepted the policy of provincializing all the taluk headquarter hospitals and it is only on account of the present financial stringency that the policy has not been continued further. Having regard to the financial position of local bodies, to the previous history and to the development of these veterinary dispensaries, the running of the veterinary dispensaries should remain with the Government.

> C. S. RATNASABHAPATHI MUDALIYAR. S. Ellappa Chettiyar. T. M. Narayanaswami Pillai.

148

(17) (c) Co-operative Credit.

23rd Meeting held on 26th October 1931.

[Mr. D. N. STRATHIE, I.C.S., Registrar of Co-operative Societies, was also present.

After examining the Registrar, the Committee decided to make the following recommendations :-

(1) Joint Registrar.—On the ground that the non-credit work, for the supervision of which the post of Joint Registrar was originally created, has not developed so as to be beyond the powers of the Registrar, and that the Joint Registrar is now actually working as a joint head of the department, the Committee recommend that this post should be abolished.

(2) Deputy Registrars.—The Committee consider that a single deputy registrar would be sufficient for the two districts of Ramnad and Madura, and that there is no need, under the reorganization of the Labour department, to continue the appointment of deputy registrar as assistant to the Commissioner of Labour. The number of deputy registrars may therefore be reduced by 2. The other district amalgamations suggested by the Registrar are not recommended.

(3) Sub-Deputy Registrars and Inspectors.—The grade of sub-deputy registrars (Rs. 150-250) in the opinion of the Committee is unnecessarily expensive. They may be compared in status to deputy tahsildars whose pay does not exceed Rs. 200. The Committee therefore recommend that this grade should be abolished and that a new grade of chief inspector on a pay of Rs. 100-150 should take its place. The number of appointments in this new grade should be about 36 as compared with the present 43 sub-deputy registrars.

The distribution w	ould be as foll	ows :			
(i) Employed in	districts				•••
(ii) Employed on	work connected	with land	mortgage	banks	•••

(ii)	Employed	on	work	connected	with	land	mortgage	banks .	• • •	10
	—									

Total 36

26*

* (The extra sub-deputy registrar now working in Coimbatore should be abolished but the extra sub-deputy registrar in Madras should be retained.)

To this number might be added the number required for the three training institutes referred to below, if the work cannot be done by inspectors on Rs. 80-100, The sub-deputy registrar now employed in the Registrar's office should be replaced by an inspector on Rs. 80-100.

The Committee can recommend no further retrenchment at present, but consider that a gradual decrease in the number of inspectors should be secured as audit improves.

(4) Junior Inspector Clerks.—A number of lower grade inspectors are now employed as clerks. The minimum and maximum pay of clerks and lower grade inspectors is the same, but the clerks are cheaper as their time-scale is longer. The Committee recommend that the system of employing lower grade inspectors as clerks should be given up.

5) Subsidies to District Federations, etc.—The Committee agree with the Registrar that the subsidies now given to District Federations and the Provincial Co-operative Union to enable them to conduct training classes for panchayatdars of village societies should be withdrawn.

(6) Aid to training institutes.—The Committee accept the suggestion that the number of training institutes receiving Government assistance in the shape of grants and establishment should be reduced from 6 to 3.

(7) Grants to depressed classes societies.—The Committee do not agree that the grants now given to select depressed classes co-operative societies, to enable them to pay remuneration to the persons employed to write up their accounts, should be withdrawn.

(8) Deputy Director of Agriculture.—The officer joined the department in March 1931 in connexion with the development of cotton sale societies in the principal cotton areas. The Committee are not convinced of the necessity for the continuance of the post in the present state of finance and recommend that the officer be withdrawn from the department after the close of the current financial year.

(9) Audit fees.—The Committee recommend that the rules should be so modified as to declare that every society with over 500 members or transactions of over Rs. 50,000 should pay audit fees. The scale of fees should be as follows :----

(1) Societies with 1,000 members or over, or with transactions of Rs. 1 lakh or more—*Existing rates*.

(2) Societies with 500 to 999 members and transactions between 50,000 and Rs. 1 lakh—Half existing rates.

Audit fees at the existing rates for societies above 1,000 members should also be levied from Central Banks.

The Committee realize that this increase in fees may result in societies joining audit unions or appointing certified auditors of their own. They agree, however, with the Registrar that this would not be an undesirable development and, if it does take place, they trust that a reduction in the strength of the Government audit establishment will be effected.

(10) Levy of registration fees from co-operative societies.—The Committee understand that Government have already passed orders accepting the recommendation that they made when dealing with the expenditure of the Registration department that co-operative societies should be required to pay registration fees at half rates. The Committee have no further recommendation to make on the subject.

(18) (a) Cinchona:

37th Meeting held on 21st January 1932.

The Committee understand that the Deputy Director, Cinchona, has recently, reported that he has enough bark on hand to keep the factory going at a profit until the end of 1932-33, but the new cinchona plantations are not yet ready to cut and the factory cannot be maintained at an economic level after April 1933, unless bark can be purchased from outside. The Committee desire to draw the attention of Government to this situation and recommend that they should press the Government of India to assent to measures which will keep the factory going at a profit until the new plantations can be utilized.

The Committee are opposed to any increase in the price of quinine or to the closing down of the factory; nor do they see why the factory should be permitted to work at a loss, which apparently would be the case if the Local Government were compelled to purchase their requirements of bark from the Government of India stocks, instead of in the open market.

The Committee also note that a large proportion of the outturn of the factory is supplied to outside authorities, including the Government of India Medical Stores Depot in Madras, and that a proportion of the stocks sent to the latter are then resold to Local Government hospitals in Madras. The Committee do not understand the necessity for this arrangement and suggest that Government should examine whether economy could not be secured if all Government and local fund hospitals in the Presidency indented for their supplies upon the factory direct.

(18) (b) Industries.

27th Meeting held on 24th November 1931.

1. Messrs. V. RAMAERISHNA, I.C.S., and L. B. GREEN, Director and Deputy Director of Industries, were present.

2. The Committee examined the Director and Deputy Director of Industries and decided to make the following recommendations :---

(1) Government School of Technology.—The only recommendations that the Committee have to make are—

> (a) the fees should be raised as suggested by the Acting Director in his reply to the 8 per cent cut circular, except that the fee per session for the Electrical and Mechanical Engineering courses should be Rs. 24 instead of Rs. 20. The fees in future should be—

				R8
Electrical Mechanical Bringineerin	g	• •	• •	24
Printing Plumbing Electric wiring	••	• •	••	8
Vernacular course	••	• •		5

(b) the value of the scholarships now given by Government should be reduced from Rs. 20 to Rs. 15 per mensem.

(2) School of Arts.—The Committee understood from the Director that he was proposing the abolition of the Vice-Principal and of certain subordinate establishment at a saving of Rs. 8,000 a year. If these economies are effected and the net cost of the school is brought down to about Rs. 34,000 a year, the Committee do not consider it necessary to make any further recommendation.

(3) Trade School, Mangalore, and Industrial Schools, Bellary and Calicut.— The Committee understand that the net recurring cost of these institutions to Government is at present about Rs. 75,000 a year and the Director informed them that he proposed to reduce this figure to about Rs. 44,000. If the net recurring cost can be reduced to about this figure—say Rs. 45,000—by suitable methods, which should include the abolition of motor-driving classes, the levy of fees and the abolition or reduction of stipends except in cases of actual necessity, the Committee agree that the three institutions may remain.

(4) Madura Industrial Institute.—The Committee do not consider that Government would be justified in attempting to continue this Institute as a commercial concern, but they would agree to its retention as a purely educational institution on the lines of the Calicut and Bellary schools; and on the analogy of those schools the net cost to Government should not exceed Rs. 17,500 a year. Suitable fees should be levied; stipends should be abolished in future, though they may be continued to those who now draw them in cases of actual necessity; the staff should be reduced to the proportions required for educational purposes and the Assistant Industrial Engineer, who is now Principal, should be abolished and replaced by a less expensive Superintendent. Efforts should also be made to get rid of superfluous buildings and machinery either by sale or (in the latter case) by distributing the surplus stock now maintained in the workshop to other industrial schools.

(5) Grants-in-aid.—Recurring grants should be reduced by 20 per cent on the present figure, viz., Rs. 1.10 lakhs and building and equipment grants should be given with less generosity than in the past. The Committee also recommend that Government should examine the system on which recurring grants are given. There appears to be no reason why those schools should receive assistance which make large amounts by the sale of manufactured articles, and it is possible that a system of capitation grants calculated on the strength of the first two or three years

classes might be both more economical and more justifiable. If the present system of calculating the grant with reference to the net cost of the institution is continued, it is essential that a uniform basis should be adopted for arriving at the financial position of each school.

(6) Scholarships.—(a) The number of State Technical Scholarships should be reduced from 8 to 4. It appears that the majority of those who have received scholarships hitherto are not employed in the Presidency.

(b) The number of scholarships at the Victoria Jubilee Technical Institute, Bombay, should be reduced from 14 (or 15) to 10.

(c) The six scholarships for Electrical Engineering at Benares should be abolished. The Committee understand that similar training can now be secured at the Engineering College, Guindy, and there should be no need for scholarships at this institution.

(d) The fourteen post-graduate scholarships at the Indian Institute of Science at Bangalore should be reduced to 10.

(e) The three scholarships at the Indian School of Mines, Dhanhad, should be held in abeyance. The Director pointed out that these were granted largely to give Madrasis a chance of securing appointments in the Geological Survey of India. If this department is being retrenched, the scholarships might be abolished altogether.

(7) Subsidies.—(a) The subsidy of Rs. 3,000 to the Victoria Jubilee Technical Institute will, the Committee understand, be automatically reduced to Rs. 2,000, if the number of scholarships there is reduced to 10.

(b) The subsidy to the Jamshedpur Technical Institute may be permanently abolished, as suggested by the Director.

(8) The Kerala Soap Institute.—After considerable discussion the Committee agreed * that the Institute might continue on the present lines until 31st. March 1933, when the position should be thoroughly reviewed. By that time sufficient progress should have been made with the experiments on oils and fats to determine whether they are likely to produce results of sufficient practical importance to warrant the retention of the whole concern.

(9) Leather Trades Institute.—The Committee consider that the superior establishment of the Institute should be greatly reduced, and see no reason why it should be continued at its pre-existing strength, now that all teaching work has been given up. They would agree that the officer on special duty, with a suitably reduced subordinate staff, might be allowed to complete his present experiments which they understand may be of considerable value to the trade; but they see noreason why any portion of the cost of the work being done on behalf of the tanningindustry should be paid for by the general tax-payer, and they therefore recommend that the full cost should be recovered as early as possible, either in the form of a contribution from the trade or by the levy of a regular cess on hides (imposed either by the Government of India or by the Local Government), failing which the Institute should be closed down entirely.

(10) Madras Industrial Institute.—Now that the Ink Factory has been disposed of, the Committee do not consider that there is sufficient justification forcontinuing the Institute for the sake of the other experimental work that is now being conducted on printers' ink, lamp-black and paints. The Institute should be closed and, if it is necessary to continue the experiments referred to, they should be carried on by arrangement on suitable terms at the Indian Institute of Science, Bangalore.

(11) Textile Institute.—The Committee consider that there is room for considerable retrenchment in the staff of this Institute and recommend that the Director should be asked to report further on this point. This Institute is now entirely educational in character and should be classified as such.

(12) Weaving and Dyeing Parties.—The Committee accept the recommendations of the Acting Director in his reply to the 8 per cent cut circular for the abolition of three parties.

* See minute of dissent on page 154.

(13) Sericulture.—The Committee have no recommendation to make.

(14) Ceramics.—The Ceramic Assistant should submit his report before the end of the year and the result of his investigations may be published. The appointment should not be renewed next year.

(15) Engineering—(a) Industrial Engineering Workshop.—The Committee have no recommendations to make.

(b) District staff.—While. accepting the reductions proposed by the Acting Director in his reply to the 8 per cent cut circular, the Committee consider that the number of divisions into which the Presidency is divided for industrial engineering purposes should be reduced from 4 to 3, thus reducing the number of Assistant Industrial Engineers by one.

(c) Research.—The Committee considered the proposal of the Acting Director that the post of Research Engineer should be combined with that of the Assistant Industrial Engineer in charge of the Workshops. In their opinion it would be preferable to leave the Workshops in charge of an Assistant Industrial Engineer and to combine the posts of Research Engineer in the departments of Agriculture and Industries.

If their proposals are accepted, the cadre of Engineers will be altered as follows :----

	Present.			Proposed.
	Industries.			
1	Industrial Engineer		1	Industrial Engineer.
1	Assistant Industrial (Workshops).	Engineer	1	Assistant Industrial Engineer (Workshops).
1	Assistant Industrial (Madura Institute).	Engineer		• • • •
4	Assistant Industrial (Territorial).	Engineers	3	Assistant Industrial Engineers (Territorial).
1	Research Engineer Agriculture.	•• ••	$\left.\right\}_{1}$	Research Engineer.
1	Research Engineer	•• ••	J	-
9		Total	6	

28th Meeting held on 25th November 1931.

3. The Committee considered a suggestion that the departments of Industries, 'Agriculture and Fisheries should be combined under a single administrative head with deputies from each of the departments serving under him. After some discussion the Committee decided to postpone a final decision until they had examined in detail the expenditure of the Fisheries department.

4. The Committee examined the expenditure of Government under the State Aid to Industries Act. They expressed the desire to be supplied with further information showing the extent to which recoveries had been made of loans and advances under the Act. Meanwhile they recommend that the scale on which assistance is given under the Act should be considerably reduced so long as financial stringency continues.

5. After concluding their examination of the expenditure of the departments of Agriculture, Industries and Fisheries, the Committee considered the suggestion that the work of these three departments might be combined under a single administrative head with expert departmental officers from each department as deputies.* They finally decided not to support this suggestion, but came to the conclusion by the casting vote of the President that the post of the Deputy Director in the Industries Department should be abolished.

* See minute of dissent on next page.

ANNEXURES.

I.--DISSENTING MINUTE REGARDING KERALA SOAP INSTITUTE.

I consider that, as the Kerala Soap Institute has achieved what it set out to achieve, viz., the encouragement of private enterprise in the soap industry, it should be closed down. It is now incurring a loss on its commercial side of over Rs. 20,000 a year, and this loss is likely to grow, owing to the increased competition of the very private enterprise which it has encouraged. I do not consider that the finances of the Presidency justify the continuance of this liability any longer.

F. E. JAMES.

II.-DISSENTING MINUTE REGARDING THE DEPUTY DIRECTOR OF INDUSTRIES.

We are strongly of opinion that there should be a Director and Deputy Director for the Department of Industries. The Director should be a non-departmental person of general administrative experience and he should be assisted by a Deputy Director belonging to the Department. In our opinion, neither of the posts should be abolished. The Industries Commission recommended that the Director of Industries should be a person possessing good administrative experience, unless a man of high technical qualifica-tions was chosen. In our opinion also, the best thing would be to have a man of good organizing ability and high technical qualifications as Director. But, as things stand at present, there is little chance of this being accepted and till now the services of no such person were procured by the Government. Hence, we prefer to follow the alternative recommendation of the Industries Commission. The Director should be an I.C.S. or P.C.S. officer of administrative experience, preferably an Indian. Of course, we do not want that he should be shifted frequently. Agriculture and Industries are very important nation-building departments and each should be con-trolled by an Indian administrative officer. The development of each department requires the services of a full-timed officer. As it is, in the Department of Industries, the Deputy Director is fully occupied with his office routine and his work as the officer in charge of the miscellaneous section-vide paragraph 10 of the Secretary's memorandum. Therefore, in addition to the Deputy Director, there should be a full-timed Director who will develop and broaden the activities of the department, who will co-ordinate the several branches, who will formulate new policies and who will develop the department on useful, beneficial and remunerative lines. Financial stringency ought not to stand in the way of having a Director of this type. On the other hand, it is the existence of financial depression that necessitates our doing the utmost to develop this department and to see that the wealth of the province is increased, and this cannot be achieved without a full-timed officer at the top in addition to a departmental Deputy Director. In this connexion, we wish to state that the resolution in favour of the abolition of the post of Deputy Director was carried by the second or casting vote of the President—4 including the President voting for and 4 against.

> C. S. RATNASABHAPATHI MUDALIYAR. S. Ellappa Chettiyar. T. M. Narayanaswami Pillai.

III.-DISSENTING MINUTE REGARDING THE INSPECTOR OF INDUSTRIAL SCHOOLS.

In my opinion there is room for retrenchment in this department at least in one direction, viz., the abolition of the post of Inspector of Industrial Schools, whose work, I now gather, has been considerably diminished by transfer of a number of schools (about 41) to the charge of the Assistant Director of Industries, Textiles. What little remains by way of inspection of schools can now be easily done by the other touring officers of the department, viz., the Director of Industries himself and the Industrial Engineer. I do not know if the Deputy Director of Industries is a touring officer.

N. SIVA RAJ.

(18) (c) Fisheries.

28th Meeting held on 25th November 1931.

[Dr. B. SUNDARARAJ, Director of Fisheries, was also present.]

The Committee took up the expenditure of the Fisheries Department and examined the Director, Dr. Sundararaj, with the following results :---

(i) The Committee agreed that the aquarium and the oyster farm might be continued.

(ii) Pearl and Chank Fisheries.—The Committee found no grounds for recommending retrenchment under the heading of Pearl and Chank Fisheries. They understand that the question of discontinuing the chank fisheries temporarily owing to the large fall in the price of chanks has been examined by Government. The Director informed the Committee that the divers had agreed to accept a smaller payment per chank fished and that on this basis the fisheries would be able to continue at a profit.

(iii) Assistant Director (Marine).—The Committee discussed at some length the future of the Trawler "Lady Goschen " and the establishment employed on her. The Director informed the Committee that important species of fish had been discovered by the trawler at considerable depths between 12 and 30 miles from the East Coast; but they were by no means convinced that these fishing grounds could ever be worked profitably by the fishing community of Southern India and, in view of the disastrous history of the "Lady Goschen", which they can only regard as having been a most unsatisfactory bargain, they decided to recommend that the "Lady Goschen" should be disposed of on the best terms possible and that the services of Captain Cribb should be dispensed with as soon as practicable with due regard to economy.

(iv) Assistant Director (Coast).—The Committee agreed that the Assistant Biologist, whose title should be altered to Biological Assistant, should continue to work at the research stations at Calicut and Krusadai. They also had no recommendation for retrenchment to make with regard to the Tanur experimental station, the Fisheries Training Institute, Calicut, and the fisheries elementary schools on the West Coast.

(v) Assistant Director (Inland).—The Committee recommended no reduction in the number of fish farms under the control of the Assistant Director (Inland), but they considered that this branch of activities should show a greater measure of profit. They doubted whether local bodies had any real claim to continue to receive compensation on the scale fixed when the various tanks concerned were transferred to the Fisheries Department and eventually decided to recommend a 20 per cent reduction in the amount of compensation paid to local bodies under this head.

(vi) Fish-curing yards.—The Committee observe that the loss on the working of the fish-curing yards has increased during the last few years and now amounts to the substantial figure of nearly Rs. 75 lakh. Various methods of avoiding this loss were discussed and the Committee eventually agreed to recommend, somewhat on the analogy of the old cess levied in salt factories, that the price of salt in fish-curing yards which work at a loss should be adjusted from time to time in such a way as to balance revenue and expenditure.

(vii) Direction.—The Committee considered the possibility of abolishing the Personal Assistant to the Director and reducing the number of Assistant Directors, but came to the conclusion that no retrenchment was possible under these heads.

(19) Labour and other Miscellaneous Departments.

LABOUR.

3rd Meeting held on 24th June 1931.

1. The discussion on the Labour Commissioner's proposal that his post and the whole of his office should be abolished and that his work should be distributed between District Collectors and certain other officers, which had been commenced on the previous afternoon, was resumed in the presence of Mr. H. A. B. Vernon, C.S.I., C.I.E., I.C.S., the Labour Commissioner. After a very full discussion, the sense of the Committee appeared to be in favour of a greater decentralization of powers to District Collectors in the matter of administering grants for the amelioration of the depressed classes. The view indeed was accepted that more efficient local supervision was desirable and could be secured in this way. On the other hand members were doubtful of the wisdom of abolishing the Labour Commissioner himself and his office. Opinions were divided between the view that a separate whole-time officer must be retained as Protector of the depressed classes, and the suggestion that the supervising functions of the Labour Commissioner might be handed over to some other officer, such as a Member of the Board of Revenue or, possibly, the Director of Industries. The Committee eventually decided before coming to a final decision, to ask the Commissioner to report whether, and if so how, an 8 per cent cut in the budget of the Labour department could be secured under either of the above alternatives.

10th Meeting held on 1st August 1931.

C. A. SOUTER, Esq., I.C.S., Commissioner of Labour, Madras, was also present.

2. (1) Commissioner of Labour and depressed classes.—The Committee resumed their discussion of the Labour Department's budget on a supplementary memorandum prepared as a result of further correspondence with the Commissioner of Labour. After full discussion, the Committee agree unanimously that the Labour Commissioner should not be abolished. In view, however, of the prevailing financial stringency and of the views expressed by the Labour Commissioner himself, they are prepared to support a recommendation to the effect that the duties of the Labour Commissioner, so far as his work on behalf of the depressed classes is concerned, might be transferred to a Member of the Board of Revenue, as an experimental and temporary measure, and that for this purpose the Member should be the Commissioner of Labour. In the scheme proposed by the Labour Commissioner they understand that powers will be delegated to the Collectors of districts to sanction activities of all kinds, including schools and co-operative societies, for the amelioration of the depressed classes, and the Commissioner of Labour as a Member of the Board of Revenue will exercise general supervision, including both appellate and revisional powers, with regard to the work of Collectors. The Committee also understand that this proposal will not entail any addition to the staff of Collectors' offices.

(2) Kallar reclamation and criminal tribes settlements.—The Committee similarly recommend that the immediate supervision of Kallar reclamation work and the administration of criminal tribes settlements should rest with the District Magistrates, subject, in the same way, to general direction by the Commissioner of Labour.

(3) Strictly labour functions.—As regards the strictly labour functions at present performed by the Commissioner of Labour, the Committee accept generally the following proposals for their distribution made by the Commissioner :—

(a) The administration of the laws and regulations relating to emigration. This may be transferred to the local officers—the Collectors. The Special Officer for South African Repatriates can work under the Collector of Madras. (b) The administration of the factory, law and regulations, could be handed over to the Director of Industries, or a Member of the Board of Revenue: similarly the Director of Industries or a Member of the Board of Revenue may be the Registrar of Trade Unions, under the Trade Unions Act of 1926.

(c) Questions relating to industrial disputes may be transferred to the Commissioner of Police, so far as Madras is concerned, and to the District Magistrates in the case of other districts.

(d) As regards the Workmen's Compensation Act, it has already been suggested to Government that the cases requiring local enquiry may be transferred to the District Magistrates. The work of the Madras City may be handed over to one of the Members of the Board of Revenue or to the Director of Industries who may also perform the general functions of the Commissioner for workmen's compensation.

(e) The preparation of the quinquennial wages census reports may be transferred to the Board of Revenue.

(4) Headquarters office staff.—The Committee contemplate that, if the proposals now made are accepted by Government, detailed proposals for revising the strength of the headquarters office will be called for and worked out. Meanwhile they support the Commissioner's proposal to dispense with six clerks and one routine clerk at present working in the depressed classes section of his office.

38th Meeting held on 22nd January 1932.

FACTORIES INSPECTION.

3. The Committee note that the expenditure of this department has considerably increased since 1924-25, no doubt owing to the growth in the number of factories. They consider it justifiable (Mr. F. E. James dissenting) to suggest that Government might consider the advisability of moving for an amendment of the Act in order to enable a small fee to be levied for the inspection of factories. The Committee accept the economy that has already been secured during the current vear by abolishing the recently sanctioned Inspector and his staff. They doubt however whether the other measures of retrenchment adopted during the current year, chiefly by reducing the touring of Inspectors, are really justifiable. In their opinion it is useless to retain a staff of Inspectors unless they are used for inspection; and this remark applies particularly to the inspection of single isolated factories, which, in their opinion, it is most important to continue. The Committee are opposed to any increase in the strength of the inspectorate and endorse the views of the Whitley Commission regarding the possibility of making greater use as factory inspectors of officials normally engaged in other branches of work.

BOILER INSPECTION.

4. The Committee understand that the department is now self-supporting and they have no retrenchment suggestions to make, except that the post of Personal Assistant, which has been held in abeyance during the current year, might continue to be kept vacant until financial conditions improve. The Committee are not in favour of amalgamating this department with the Factories Inspection department, or of any alteration in the organization under which Boiler Inspectors are now stationed in various districts in the Presidency.

GAZETTEERS.

See paragraph 6 (3) on page 101 above.

40th Meeting held on 29th January 1932.

MOTOR VEHICLES—INSPECTION OF MOTOR BUSES.

5. (a) City of Madras.—The Committee understand that the honorarium paid to the Commissioner of Police for the half-yearly examination of motor buses has been reduced from Rs. 500 to Rs. 250 a month and that the question is to be further examined when the next Commissioner is appointed. The Committee endorse the view that the examination of motor buses is a legitimate part of the work of the Traffic department of the City Police and should be done by them without extra remuneration. (b) Mufassal.—The Committee agree that the pay of Bus Inspectors in themufassal should ordinarily be limited to Rs. 150 and they further consider that a motor cycle allowance of Rs. 20 should be sufficient. They notice that in several districts Inspectors on Rs. 200, or more, have been appointed, although the number of buses to be inspected is less than in districts where the work is performed by the District Superintendent of Police with an honorarium of Rs. 50 or Rs. 75 per mensem. The Committee recommend that Inspectors should only be appointed in districts in which the number of buses exceeds 150. In districts in which the number of buses is between 100 and 150, the work should continue to be done by the District Superintendent of Police with an honorarium of Rs. 75 (reduced temporarily by 10 per cent), while in districts in which the number of motor buses. is less than 100 an honorarium of Rs. 50 (similarly reduced) should be sufficient.

MOTOR VEHICLES TAXATION ACT.

6. The Committee are aware that the financial calculations on which the working of the Act was based have not been by any means realized, with the result that Provincial Revenues have to some extent been adversely affected. They understand, however, that the whole subject is now engaging the attention of the Government and they therefore refrain from making any recommendation on the subject.

41st Meeting held on 30th January 1932.

EXAMINATIONS.

7. Agencies.—The Committee considered the general arrangements under which the various classes of examinations are now held. They are inclined to think that the three agencies which exist at present, namely, (1) the Madras Services Commission, (2) the Board of Examiners and (3) the Commissioner for Government Examinations, are justified in view of the different character of the examinations. conducted by each. They can see, however, no obvious reason why the Oriental Languages Teachership Examination should be conducted by the Board of Examiners (i.e., Board of Revenue) and it is possible that further examination might reveal the possibility of other adjustments.

8. Fees for examinations.—The Committee accept as reasonable the view that fees should not be paid for any compulsory departmental examination, while, as a general principle, they would suggest that the fees charged for all nondepartmental examinations should be sufficient, so far as possible, to cover the cost of the examination itself. In particular, they cannot accept as reasonablethe system that appears to be applied to certain industrial schools and institutes under which the examinations are conducted by paid outside examiners, on the ground that the certificates given by such a Board are of more value to successful candidates than those given by the head of the institution, while those who sit for the examinations are not charged any fee. Similar remarks also apply to the examinations of the Veterinary College. In such cases suitable fees should in their opinion be charged.

9. Remuneration to examiners.—The general scale of fees to examiners, as presented to them, appears to be reasonable, although they accept the reductions that have been made during the current year as a measure of retrenchment. They also make the following suggestions in particular cases :—

(a) The system by which examiners from other Provinces are utilized for the Veterinary College examinations might be suspended during the period of financial stringency, owing to the extra cost of travelling allowances.

(b) The rates of remuneration for the Sanitary Inspectors examination might be reduced by 25 per cent.

(c) The system of paying examiners lump sums, as is done for instance in the Forest College, might be replaced, where such a step would lead to economy, by regulating the remuneration paid to examiners according to the numberof students examined.

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(20) Civil Works and Irrigation.

5th Meeting held on 23rd July 1931.

1. Civil Works—Buildings.—The Committee considered the proposals of the Chief Engineer (Roads and Buildings) for surrenders on building works of all kinds during the current year and made a series of detailed recommendations. [As these recommendations are to be forwarded immediately to Government and will have effect only for the current year, the Committee do not think it necessary to include them in detail in their proceedings. They will be found in the file connected with Chief Engineer's letter No. 1551-B-31-C.R., dated 9th July 1931, and their financial effect is to increase the surrenders proposed by the Chief Engineer from Rs. 9,86,350 to Rs. 15,62,150.] Their detailed proposals are accompanied by a general recommendation to the effect that reductions in works should be followed by a corresponding reduction in establishments.

9th Meeting held on 31st July 1931.

2. The preliminary views of the Committee are recorded below. Before coming to final conclusions, they desire that these proceedings and the memorandum on which they are based should be forwarded to the Chief Engineers for perusal and that thereafter an interview with the Chief Engineers should take place.

(1) Original major works.—The Committee provisionally accept the figure of Rs. 50 lakhs as the normal provision for original major works of all kinds, viz., buildings, communication and irrigation, during the next five years.

(2) Reductions in the current year's provision for major works.—The Committee have already made definite proposals for immediate savings during the current year on Buildings (Major and Minor Works). These proposals were record-ed on a list of works prepared by the Chief Engineer (Buildings and Roads), and amounted to savings of about Rs. 16 lakhs plus proportionate savings on reduction of establishments. They are awaiting similar suggestions from him under the heading of Roads. The Committee read the reply of the Chief Engineer (Irrigation) to the 8 per cent cut circular, in which he has suggested a net saving of Rs. 4 lakhs on Irrigation works. The Committee accept and forward these proposals to Government, but at the same time express the opinion that insufficient details have been given of the various works under which surrenders are proposed, that there should be room for further savings over and above the Rs. 4 lakhs indicated and that the Chief Engineer (Irrigation) should also have proposed corresponding reductions of establishments. They desire that the Chief Engineer should be instructed to submit revised proposals on these lines, giving a list of all works in progress or new works in the same form as that prepared by the Chief Engineer (Buildings and Roads), i.e., showing total cost of estimate, amount already spent, budget provision, surrenders recommended, a remarks column giving reasons for the recommendation and a blank column for the recommendations of the Committee.

(3) Future expenditure on remunerative irrigation works, maintenance and repairs and minor works.—The Committee think that there is considerable scope for savings under minor works of all kinds, and mentioned in particular the Tank Restoration Scheme as one in which a large reduction of expenditure might be temporarily justified. In their opinion some savings are also possible under the other headings, viz., (i) Maintenance and Repairs (Buildings, Roads and Irrigation) and (ii) Remunerative Irrigation works, but they consider that the maintenance and repair of all important work should have the first claim on the funds available and remunerative irrigation works the second claim.

(4) Normal ratio between establishment charges and works outlay.—The Committee provisionally accept 25 per cent as a normal ratio between establishment charges and works outlay, but before calling for definite proposals for reduction of establishments on this basis, they consider that it would be advisable to interrogate the Chief Engineers in person.

(5) Reduction of establishments.—The Committee can only recommend that, if reductions are to be effected, the temporary establishments should be the first to go.

(6) Scale of grants-in-aid for roads and bridges and village communications and the manner in which such reduction is to be secured.—Taking into consideration—

(i) the actual expenditure of the last few years as compared with the budget provision,

(ii) the scale of expenditure in force before the provincial contributions were remitted, and

(iii) the present and prospective state of the finances of the Presidency, the Committee agree that it may be necessary to cut down the normal provision for non-recurring grants from Provincial revenues for roads and bridges to about Rs. 18 lakhs and for village communications to about Rs. 6 lakhs, i.e., a total reduction under both heads of about Rs. 8 lakhs compared with the budget provision for the current year.

(7) Policy of encouraging and utilizing private enterprise.—The Committee consider that this and certain other matters referred to below require further investigation and expert advice. The best way of securing authoritative conclusions on these matters would, in their opinion, be to suggest to Government that they should appoint a small committee to study and report upon them. They suggest that such a committee should not contain more than five members, of whom two might be members of the Retrenchment Committee, one a representative of the Public Works Department, one a representative of a private engineering firm and the fifth (who might also be Chairman) an independent person with knowledge of engineering (such as the present Harbour Éngineer-in-Chief to Government).

(8) Utilization of Local Fund Engineering establishments for the execution of Government works.—Those members of the Committee who were present were not generally in favour of utilizing the Local Fund Engineering establishments for the execution of Government works, but they decided to adjourn further consideration of the matter until they had heard the views of the Raja of Kallikota, who was understood to have certain proposals to make on the subject.

(9) Possibility of reducing Public Works Department rates.—The Committee feel that some reduction of the Public Works Department rates is possible. The extent of the reduction is a matter that they think should be referred to the Special Committee referred to above, if such a committee is appointed.

(10) Local Fund Engineers.—The Committee recommend no change in the existing policy regarding the payment of Local Fund Engineers.

(11) Special Sub-Committee to enquire into the methods of work, etc. (including materials used).—If the Special Committee suggested in recommendation (7) materializes, it is considered provisionally that the matters here alluded to may also be referred to it. In that case, however, it will be very necessary for the Special Committee to be provided with an officer as Secretary who is well acquainted with the office system and methods of work in the Public Works Department.

(12) Tenders.—The Committee agree that a rule should be introduced prescribing that, when tenders are called for and the lowest tender is not accepted, the officer empowered to accept the tender should record the reasons for his decision in writing.

10th Meeting held on 1st August 1931.

3. Communications.—The Committee read the proposals of the Chief Engineer for surrenders under the heading of Civil Works—Communications (Letter No. 1703–B–31–8, dated 27th July 1931), and express the preliminary view that they are inadequate. They wish to be supplied with a list (prepared in the same form as that which was submitted by the Chief Engineer for Works—Buildings. but with an extra blank column for their own recommendations) including all works major and minor (new and in progress) under the above heading.

12th Meeting held on 7th August 1931.

MEDICAL BUILDINGS.

[Major-General C. A. SPRAWSON, C.I.E., V.H.S., I.M.S., Surgeon-General, E. W. P. WALSH, Esq., Chief Engineer, Public Works Department (Roads and Buildings) and the Executive Engineers in charge of the General Hospital and Madura Headquarter Hospital works, were also present.]

4. (1) The Committee re-examined the list of Medical Works (Major and Minor) with reference to certain surrenders proposed by the Surgeon-General and also with reference to their own previous recommendations on the proposals of the Chief Engineer (see Proceedings of the fifth meeting). In certain cases the Surgeon-General had recommended larger surrenders than those proposed by the Chief Engineer and accepted by the Committee, on the understanding that the works had not commenced. On examination it was found that most of the works in question had already been commenced and finally it was decided that the only additions that need be made to the previous list of recommendations were the following :---

(a) Minor	Works-Medical-	
No.	18. Improvements to operation hall, etc., Government	
	Hospital, Rajahmundry—	0 000
	Provision	2,800 2,800
NT	Surrender recommended	2,000
NO.	37. Electric Installation, Government Hospital, Sri-	
	rangam— Provision	5,000
		£ 000
	Surrender recommended	5,000
(b) Major	Works—Public Health—	
	1. Additions and improvements to King Institute,	
	Guindy—	
	Budget provision	45,000
	Surrender recommended by the Committee (at	-
	their fifth meeting)	11.500
	Surrender proposed by Surgeon-General	21,000
	Surrand Proposed by SurBoon-Gondian	A1,000

From the Chief Engineer's report it appeared that, of the total estimate of Rs. 1.15 lakhs, roughly Rs. 60,000 had already been spent and about Rs. 34,000 out of the current year's allotment would be spent this year. The Surgeon-General considered that only certain urgent land acquisition need be completed. As the position was not clear, the Committee decided to ask the Chief Engineer for a further report as to the possibility of increasing the amount already recommended for surrender.

(2) General Hospital Remodelling Scheme.—The Committee then took up the General Hospital Remodelling Scheme. The Executive Engineer (Mr. Jackson) explained clearly the present stage of the scheme, the total estimated cost of which is about Rs. 39 lakhs. Certain items of work have already been completed. Others are in progress under contracts that cannot be broken or altered without incurring additional expenditure. The Committee agreed that the most economical . course would be to complete these items as quickly as possible. Finally there are certain items for which no commitments have yet been made. These may be divided into two categories—(a) items for which estimates have not yet been sanctioned, and (b) items for which estimates have been sanctioned and the work is ready to commence, but contracts have not yet been given. As regards category (a), the Committee recommended that no further steps should be taken at present. As regards category (b), the list of items is understood to be as follows :—

Estimated cost.

RS.

RS. LAKHS.

. 95

(1) Improvements to existing building— (a) Five sanitary spurs (b) Kitchens

Items.

Va	A E				•••	•••	•••	-00
(b) Kitchens	•••	•••	•••				•••	1.15
(c) Store-rooms	•••	•••	•••	•••	•••	•••	•••	•45
(d) Light well	•••	•••	•••	•••	•••	•••	•••	-20

Estimated cost_

	Items,					<u>.</u>		
							LAKHS.	
							RS.	
(1)	Improvements to existing build	ing—	cont.					
-	(e) Tiled dados and floors	•••		•••		•••	1.70	
	(f) Remodelling casualty bl	ock	•••	• • •	•••		· 1 1	
(2)	Staircases, etc., main building		• • •	•••	•••	•	1.00	
(3)	Isolation ward	•••		•••	•••		·62	
(4)	Equipment	•••	•••	•••	•••	•••	1.00	
(5)	Garages and stores	•••	•••				•50	
(6)	Water and sanitation	•••		•••	•••		4.43	
(7)	Venereal block	•••	•••	• • •	•••		2.16	

After hearing the views of the Surgeon-General and the Engineers, the Committee dicided to recommend that of the above items No. (1) [except two of the sanitary spurs included under (a) and the whole of (f) and items Nos. (2) and . (3) might be postponed indefinitely. No. (6) would have to go on as it supplied services to all the works in progress or already finished. No. (5) should also continue, as it was part of the new bridge (filling in the arches), and (4) was necessary, though the Committee expressed the hope that the total expenditure on new equipment would not exceed Rs. 1 lakh. As to No. (7)-the Venereal block-the Committee decided to postpone a decision until the members had had an opportunity to inspect the existing accommodation and the new proposals on the spot. It was arranged that this inspection should take place the next morning. After the inspection, at which the Superintendent of the Hospital, the Venereal Expert and the Executive Engineer were present, the Committee agreed that the new venereal diseases block was necessary and should proceed. The members recorded the view that a good deal of unnecessary demolition work was going on and mentioned particularly the existing out-patient block, which is a double storey building. They suggested that instead of the porch of the proposed out-patient block the old block might be retained and be connected with the new block by block, the old block might be retained and be connected with the new block by an archway. The Committee finally asked that they might be provided with an estimate of the total cost of the scheme, as modified above, and the time it would take to complete.

(3) Combined gas plant for Medical College and General Hospital, Madras.-The Committee then considered the scheme for the combined gas plant for the College and General Hospital. They understood from the Executive Engineer that a temporary scheme might be devised for two or three years at a saving of about Rs. 1 lakh on the total estimate of Rs. 2.28 lakhs. They recommended that this proposal should be adopted.

(4) Combined administrative block for the General Hospital and Pathological Institute for the Medical College, Madras.—The Committee next considered the scheme for the combined administrative block for the General Hospital and the Pathological Institute for the Medical College. They were informed that a contract had already been entered into for the whole of this scheme, costing Rs. 12.08 lakhs, and that the work could not be interrupted without incurring liability to claims for compensation from the contractor. They therefor recommendation for postponement of expenditure under this head. They therefore made no

(5) Hostel for Medical College Students, Madras (estimated cost Rs. 3.02 lakhs).—The Committee were informed that the foundations of the new Medical College Hostel had already been laid, but that no contract for the building had yet been given. The Chief Engineer considered that a postponement of the work for two years would effect no deterioration in the foundations; and the Committeerecommended that the work should be postponed accordingly.

(6) Madura Headquarters Hospital Scheme (estimated cost Rs. 15.99 lakhs).— The Committee then considered the Madura Headquarters Hospital scheme, which was explained to them by the Executive Engineer in charge of the works. They understood that work on the Ophthalmic block of the hospital was in progress and that contracts had been given for the construction of six quarters for Sub-Assistant Surgeons, which were to be built according to the present lay-out scheme, on land that still had to be acquired from the municipality. The Committee finally agreed that these works, including the acquisition of the land (which is estimated to cost about Rs. 20,000) might go on; but they recommended that no new commitments should be made and that meanwhile Government should reexamine the question of abandoning the scheme as a whole and making use of the completed buildings for some other purpose, e.g., as a school or office building.

(7) Reduction of Public Works establishments.—Under all the above works taken together, the Committee considered that reductions of Public Works-Department establishments should be effected, corresponding to the curtailment of the works programme suggested.

18th Meeting held on 16th September 1931.

5. Communications and Irrigation.—As regards the supplementary memoranda giving lists of works under the headings of Communications and Irrigation, together with the Chief Engineer's recommendations for surrenders, the Committee agreed that the Government might take action immediately, although they reserved to themselves the right to examine the proposals in greater detail if time permitted at a later date.

19th Meeting held on 21st October 1931.

6. General Hospital Remodelling Scheme.—The Committee examined the Executive Engineer's report showing the result of their recommendations regarding the curtailment of the General Hospital Remodelling Scheme. They noted that the total saving in the estimates amounted to about Rs. $8\frac{1}{2}$ lakhs, but that the Executive Engineer proposed no reduction in establishments on the ground that it would be better to finish the work quickly and to spend as much as Rs. $12\frac{1}{2}$ lakhs a year in doing so. In view of the general reduction recommended in the provision for major works, the Committee thought that this proposal could not be accepted and asked that his report on this point should be revised on the assumption that the amount of money available for the scheme will not exceed Rs. 6 lakhs a year.

26th Meeting held on 23rd November 1931.

7. The Committee examined the Chief Engineer (Mr. L. H. Greg), Public Works Department (General, Buildings and Roads) and the Deputy Chief Engineer for Irrigation (Mr. N. Parameswaran Pillai) and made the following recommendations.

8. The expenditure of the Public Works Department falls under two main headings-

(a) Works.

(b) Establishments.

(a) Works.—The provision in the budget for the current year amounts to Rs. 66 lakhs for major works and Rs. 114 lakhs for minor works, maintenance and repairs, remunerative irrigation works and extensions and improvements to irrigation works, or a total of Rs. 180 lakhs under all the three headings of Buildings, Roads and Irrigation.

After examining the list of commitments, which amount to Rs. 195 lakhs, and also the figures of actual expenditure, which amounted in the three years of greatest prosperity (1927-28 to 1929-30) to Rs. 47 lakhs, and taking into consideration that the total provision in 1922-23 was only Rs. 31 lakhs, the Committee decided to recommend that the provision for major works (buildings, roads and irrigation) during the next few years should not normally exceed Rs. 44 lakhs.

After a careful examination of the views of the Chief Engineers regarding expenditure on minor works, maintenance and repairs and also remunerative

irrigation works and extensions and improvements to irrigation works, the Committee came to the conclusion that the provision for these items should similarly be reduced from Rs. 114 lakhs to about Rs. $109\frac{1}{2}$ lakhs, made up as follows:----

een from NS. 114 lakus to			20	Bu	dget Estimate, 1931-32. RS. LAKHS.	Fature provision. BS. LAKHS.
•					ПУРЦФ,	
A. Minor Works-					12.71	9.35
Buildings		•••	• • •		1.42	.80
Communications		4++				-85
Irrigation			***		1.01	
			Total		15.14	11.00
B. Maintenance and repair						
Buildings					12.34	12.34
Communications	• • • •				9 [.] 97	9.97
Miscellaneous					-14	·1 4
Rates and taxes					1.85	1.85
T		•••	1		61.72	61.70
Irrigation •••	•••	••••	Total		86.02	86.00
a The section and improve	mante					
O. Extensions and improve	mente				7.05	7.00
Irrigation		•••		•••		
D. Remunerative Irrigatio	n works			***	5.65	<u> </u>
		Grai	ad Total	***	113 86	109.50

In other words, they recommend that the total provision for works might be reduced from Rs. 180 lakhs to about Rs. $(44 + 109\frac{1}{2} =)$ 153 $\frac{1}{2}$ lakhs. The figure of Rs. 9.35 lakhs for minor works (buildings) is, however, subject to alteration as a result of the individual recommendations that the Committee have made, or may make, in dealing with the expenditure of individual departments. Further, the Committee observed that the length of roads maintained by the Public Works Department has risen from 428 miles (metalled) plus 517 (unmetalled) in 1920-21 to 1931 (metalled) plus 1,416 (unmetalled) in 1929-30. They recommend that Government should examine this matter further to see whether any reduction is possible in view of the general policy of entrusting the maintenance of roads to local bodies.

(b) Establishments.—The reduction of Rs. $26\frac{1}{2}$ lakhs suggested above in the normal provision for works should, in the opinion of the Committee, make it possible to effect a large reduction of establishments. They understood from the Chief Engineer (Mr. Greg) that reductions have already been effected (mostly under subordinate establishments) during the current year totalling nearly Rs. 2 lakbs, but they were not satisfied that this represented by any means the limit of possible retrenchment. According to the calculations of the Secretary regarding the ratio between cost of establishment and works outlay, the savings should be more like Rs. 5 lakhs and under the Chief Engineer's own calculations, as disclosed in his correspondence with the Secretary, a reduction of 12 per cent of Rs. $26\frac{1}{2}$ lakhs or over Rs. 3 lakhs should be possible. The fact remains that the cost of establishments has risen in the last eight years from about Rs. 39 to Rs. 48 lakhs; and the Committee are strongly of the opinion that the matter requires further careful examination. They have reasons to believe that divisions have been formed unnecessarily for works that might well have been carried out under the superintendence of an Assistant instead of an Executive Engineer, that additional temporary staff has been sanctioned more with reference to the sums provided in the budget than the amounts actually spent and that there has been a tendency to make temporary staff permanent simply because they have been employed for a number of years and not because any permanent addition to the establishment has been really necessary. They also feel that much of the work involved in the preparation, scrutiny, sanctioning and revision of estimates is redundant and that, on the whole, expenditure on establishments has not been regulated with a sufficiently strict regard for economy.

The only way in which to arrive at a satisfactory and logical conclusion on this matter would be to procure information showing the distribution of the present staff from the Chief Engineer downwards, the extent of the charges, as compared for instance with the Revenue charges, the total amount of money that is spent on the average in each section, (a) on maintenance of all kinds and on establishment not directly employed on works outlay, and (b) on original works of all kinds, and the total amount of work done in the superior offices connected with the preparation and scrutiny of estimates. After examining this information the Committee have little doubt that it would be possible to recommend large reductions of staff and the restriction of the permanent establishment to the numbers required for the normal duties referred to above. The total number of sections in the Presidency at present appears to be 534. It is therefore obvious that the task of collecting and sifting all the information referred to above would take a longer time than the Committee will be able to spare, if they are to finish their labours this year. They consider however that the task is one that should be undertaken; and they therefore recommend strongly that a reduction of establishments (including the superior grades) should be effected immediately amounting to Rs. 4 lakhs, and that in the meanwhile Government should appoint a committee or a special officer to carry out the investigation referred to above with the object, which the Committee believe is perfectly feasible, of increasing the savings to a figure considerably above Rs. 4 lakhs.

(c) Expert Committee.—Apart from the administrative questions discussed above, there are other directions in which the Committee think that economy in Public Works Department expenditure might be secured, e.g., by encouraging private enterprise, by reducing Public Works Department schedule rates, by simplifying the methods of work and possibly by overhauling the working of the Public Works Department Workshops and making use of alternative materials. Most of these subjects are briefly discussed in the Secretary's memorandum. The Committee feel that on account of their technical nature they are not matters with which they can deal themselves, but they recommend that Government should appoint a small expert committee consisting of a representative of the Public Works Department, a representative of a private engineering firm and an independent chairman with engineering knowledge to examine and report upon them.

The Committee would merely express their opinion that the prospects of any great development in private enterprise must be remote so long as the Public Works Department remains at its present strength, that it is obviously desirable that the Public Works Department rates and specifications should not exceed those of local bodies and that the amount of technical work done in the various Public Works Department offices in preparing, checking and revising estimates should be capable of considerable reduction.

(d) Tenders.—For all works the estimates for which exceed Rs. 3 lakhs a rule should be introduced to the effect that, if the lowest tender is not accepted, the case should be submitted to Government for orders.

(e) Famine tools.—The Committee understood that the Chief Engineer had recently submitted to Government a report on the maintenance of the stock of famine tools and expressed the desire to see a copy of the report.

MINOR IRRIGATION.

36th Meeting held on 20th January 1932.

[Messrs. C. F. BRACKENBURY, I.C.S., Member, Board of Revenue, and A. R. MACEWEN, I.C.S., Secretary to the Board of Revenue, were also present.]

9. The Committee were informed that the increase in the allotments for minor irrigation during recent years had led to a very large reduction in the amount of remissions of land revenue in areas served by minor irrigation sources. In view of this fact and of the general undesirability of reducing expenditure on maintenance and repairs, the Committee confine themselves to the recommendation that the provision for new works should be restricted to the barest possible minimum for the next few years.

RENTALS FOR GOVERNMENT RESIDENCES.

40th Meeting held on 29th January 1932.

10. The suggestion has been made in the memorandum which was placed before them that some justifiable economy might be secured by providing that, just as Government officials are at present protected against having to pay *more* than a certain percentage of their salary in the shape of rent, so also they should be expected to pay not *less* than a certain percentage of their pay for a Government residence. They recommend that Government should examine the possibility of this suggestion on the basis of the following formula :--

An officer should pay for a Government residence either the standard rent (calculated as at present) or 10 per cent of his salary, whichever is less, or the standard rent, or, say, 8 per osnt of his salary, whichever is greater.

(21) Famine.

[Norg.-The subject was not examined by the Committee.]

(22) Pensions.

40th Meeting held on 29th January 1932.

1. The Committee were informed that the replacement of the existing pensionary system by a contributory provident fund, as recommended by the last Retrenchment Committee, would, if it was to satisfy Government servants, entail considerable extra expenditure to Government. They have therefore no recommendation to make on the subject.

2. As regards the *commutation of pensions*, they agree that the budget provision for the next few years may be restricted to Rs. 6 lakhs and that applications for commutation should be considered strictly in the order of their receipt up to the total provision made.

3. Compassionate Gratuities.—The Committee understand that the expenditure under this head has considerably increased and that the families of officers who were drawing salaries up to Rs. 750 are now eligible under the rules to apply for compassionate gratuities from the fund. The Committee think that expenditure for the next few years should be limited to Rs. 50,000 a year and also that gratuities should ordinarily be given only to the dependants of those Government servants whose pay did not exceed Rs. 100 a month.

(23) Stationery and Printing.

40th Meeting held on 29th January 1932.

GOVERNMENT PRESS.

1. The Committee to-day commenced their examination of the expenditure of Mr. Green, the Superintendent, was in attendance. the Government Press.

2. Sale price of Gazettes.—The Committee notice that the subscription rates for District Gazettes at present do not nearly cover the cost of production. They suggest that Government should examine the question of raising the rates.

3. Reorganization of Press Buildings.—The Committee understand from the Superintendent, Government Press, that an additional capital expenditure of about Rs. 2 lakhs on remodelling the Mint Buildings would render it possible, in his opinion, to dispense altogether with the Mount Road Press, the buildings of which might be sold; and that in particular, if sufficient storage space could be provided in the Mint Buildings, large economies could be secured by allowing the Press to. arrange its 6wn paper supplies direct instead of, as at present, getting them through the Stationery Office. The Committee recommend that these possibilities should be examined by Government.

4. Depreciation Fund Account.—The Committee are inclined to think that there is not sufficient justification for suspending additions to the fund during the present financial crisis, as appears to have been done in some parts of India.

5. Cost of Printing.—The Committee note that in several departments the cost of printing has risen appreciably of recent years and they examined the suggestion (which was made by the last Committee) whether economy could not be secured by making definite allotments to each department (on the lines, for example, of the allotments at present made for travelling allowance), in place of the present system, under which the total cost of printing is debited to a single head in the budget and no individual department has any incentive to restrict its demands upon the Press. The Committee understand from the Superintendent, Government Press, that some additional establishment would be required in the Press in order to work such a system satisfactorily; and they noted his own view that what was required was to give the Superintendent himself greater powers of control than he possesses at present. The subject is a complicated one and the Committee are not prepared to make any definite recommendation. They are, however, of the opinion that a greater measure of responsibility should be placed upon individual departments for the cost of the printing now done on their behalf and they recommend that Government should examine the question again from this point of view. They are not themselves in favour of making the Superintendent a Controller of Printing.

(a) Secretariat Printing.-The Committee understand that the amount of printing done for the Secretariat has considerably decreased, but they note in this connexion that a very considerable portion of the cost of printing is due to authors' corrections on proofs. They suggest that Government should again impress upon all officers the necessity, both for sending original manuscript or typewritten matter to the Press in as clean and complete a form as possible and also for exercising greater care in editing files that are sent to be printed up.

(b) Administration Reports. - The Committee were struck with the very large amount of labour and expense that must be entailed both in preparing and printing the numerous tabular statements of statistics that are to be found attached to the majority of the departmental administration reports. Many of these statements are of an extremely detailed character and, in their opinion, are of little or no general interest or value, whilst tabular statements of this kind are a particularly expensive form of printing. If they are necessary at all, they should be capable of considerable condensation. Examples of extravagant printing in this respect are to be found in the Administration Reports of the Medical, Public Health and Educational departments. The Committee also agree that the practice of printing

a number of subsidiary administration reports from subordinate officers along with the report of the head of the department, as is done, for instance, in the Forest department, is totally unjustifiable. They recommend that Government should undertake a general enquiry with the object of reducing the dimensious of administration reports and the tables of unnecessary statistics attached to them. Those statements which are now classed as Imperial should not be excluded from this examination.

(c) Illustrations.—The Committee understand that a temporary ban has already been placed on the printing of illustrations during the present financial stringency. They have no further recommendation to make.

(d) College Calendars.—The Committee understand that a loss of about Rs. 3,600 per annum is now incurred on these publications. It appears to them that much, if not all, of the necessary information contained in these calendars is already available in the University Calendars and they suggest that separate College Calendars might be abolished altogether. If this is not feasible, some steps should at least be taken to reduce or avoid altogether the loss that is now incurred in producing them.

(e) Printing of Gazettes in two languages.—The Committee understand that English is the official language of the gazettes. If so, it is impossible to accept the suggestion that many of the contents of the gazette which are now printed in two languages might be printed in the vernacular only.

(f) *Printing in private presses.*—The Committee understand from the Superintendent of the Government Press that Rs. 60,000 was spent this year on printing settlement registers in private presses, although it would have been possible to complete the work in the Government Press. The Committee recommend that the practice of entrusting Government work to private presses should only be allowed when it is quite impossible for the Government Press to do the work.

Under the general heading of "Cost of Printing" the Committee recommend that all departments should examine the present scale of their printing work and see whether any reduction could not be effected and also that the Superintendent, Government Press, should be invited to make suggestions for economy in each department.

6. Overtime.—The Committee note that the expenditure on overtime work has been steadily increasing, but they understand that orders have now been issued under which the Superintendent will give periodical information to the departments of Government concerning the state of work in the Press and they hope that a better regulation of the flow of work will achieve some reduction under this head.

7. Departmental lists.—The Committee consider that there is some extravagance in the number of departmental and Civil lists that are now published and the manner in which they are prepared. They recommend that the Combined Civil List should be published every six months instead of every quarter as at present. Departmental lists if necessary, might be issued at more frequent intervals, but should be printed in exactly the same form as that adopted for the combined list, so that they will not involve the preparation of new sets of type. The Committee also consider that the departmental lists of non-gazetted officers should not be published more than twice a year; and they draw attention to what appears to be the unnecessarily extravagant way in which the educational department list of non-gazetted officers is printed at present.

8. Free issues of Government Publications.— The Committee agree that economy might justifiably be secured by suspending the system under which copies of all departmental administration reports are now sent automatically to all members of the Legislative Council. The supply of these reports in future might be limited to those members who ask for them. The Proceedings of the Council and copies of the Fort St. George Gazette should continue to be sent to all members. The Committee understand that the distribution lists of Government publications are at present under examination by Government, and they are prepared to leave the question of curtailing their distribution to the discretion of Government. They would suggest however that some economy might be secured by confining the distribution of the Fort St. George Gazette, and also possibly of District Gazettes, to those portions only of the Cazettes with which each department to whom they are sent is concerned. 9. Establishment of Government Press.—The Committee note that there has been a considerable decrease of establishment, which is attributed largely to the installation of labour-saving machinery. They accept the reduction of staff that has already been effected as a measure of retrenchment and hope that further economies may be possible when the new building scheme is completed. They do not recommend any alteration in the existing leave concessions to temporary piece workers.

10. Suggestions made by the Superintendent of the Government Press.--The Committee endorse the following suggestions :--

(1) That the question should be examined whether work done by duplicators in the Secretariat is really cheaper than having matter printed;

(2) that a reduction in the size of type might form the subject of enquiry between the Press and the Secretariat;

(3) that economy might be secured if district gazettes and their supplements were published for a group of districts, instead of one for each district;

(4) that economy might be secured in many printed tabular statements by omitting the printed rules between the various columns;

(5) that lithograph work done for ordinary departments at the Survey Office should be restricted to a minimum and that the ordinary process should be by letterpress methods in the Government Press.

They doubt whether the suggestion is practicable that electoral rolls should be printed in a regular cycle by districts throughout the Province, instead of at one time just before a general election.

41st Meeting held on 30th January 1932.

STATIONERY.

11. The Committee examined Mr. Duncan, Assistant Superintendent of Stationery, regarding the expenditure on stationery. They understand that, under the existing system, heads of offices indent direct upon the Stationery Office for such supplies as they require, subject to certain maximum scales, which are prescribed in the Stationery Manual. The cost of stores so supplied is however debit-ed in a lump sum against the major head "46. Stationery and Printing" and there is nothing in the budget to show what the expenditure in each department amounts to. It is only natural under such a system that indenting officers should have no particular inducement towards economy and it seems to the Committee that a certain amount of Government stationery may be wasted, or possibly even disposed of illegally, owing to the fact that the maximum allotment can always be applied for in the indent of each year. In this case, as also in the case of printing, the Committee consider that a greater measure of responsibility should be laid on the various departments to observe the ordinary rules of economy; and they do not see how this can be effected until the cost of stationery consumed by each department is in some manner shown against that department in the budget and thus becomes liable to the criticism of the Legislative Council. How exactly this change should be effected is a matter that the Committee must leave to the discretion of Government, but they suggest that, if there are technical difficulties in actually debiting each department separately with the cost of the stationery articles consumed by it, it might at least be possible to show under major head "46. Stationery and Printing" how the total allotment is distributed among the various departments, as is done at present in the case of Civil The Committee understand that the manner in which the accounts of Works. the Stationery Office are maintained would render this possible, so far as past expenditure is concerned, although they are aware that certain difficulties might arise in framing budget estimates. They consider however that the whole matter should be examined by Government with a view to giving effect if possible to the general principle of their recommendation.

12. The Committee also understand that the schedules in the Stationery Manual, which contain the existing scales of supply for the various articles, have not been revised for about ten years. They consider that changes of method adopted in recent years, such as the increased use of typewriters, might justify a revision of the existing scales with some resultant economy. They accept the reductions of the scales that have been ordered as an immediate economy during the current year.

AMALGAMATION OF STATIONERY OFFICE AND GOVERNMENT PRESS.

13. The Committee understand that the proposal to amalgamate these two offices has been examined more than once in the past and that it has recently been held in abeyance on the grounds that

(i) in existing conditions it is not certain whether economy would result from the amalgamation;

(ii) there would be difficulties in combining the personnel; and

(iii) it is not certain whether the arrears which at present occur would be obviated by the change.

It appears to the Committee that these arguments are not particularly convincing and they suggest that the matter requires further examination in connexion with the proposal to abolish the Collector of Madras, who is the Superintendent of Stamps and Stationery, and also in the light of the information given to them by the Superintendent of the Government Press regarding the very large proportion of the paper supplied which is actually utilized by the Press.

STOCK VERIFICATION.

14. With a view to checking the possible abuses to which reference has been made in paragraph 11, the Committee consider that it might prove economical to appoint a stock verifier in the Stationery Office, as an experimental measure for one year, whose duty it would be to make surprise visits to various offices and check their stocks of stationery and stationery accounts

(24) Miscellaneous Expenditure.

40th Meeting held on 29th January 1932.

47. MISCELLANEOUS.

1. The Committee have no recommendations to make under the following heads :---

(1) Donations for charitable purposes.

(2) Charges on account of European vagrants.

(3) Irrecoverable temporary loans and advances written off.
 (4) Contributions for unremunerative railway lines.

(5) Compassionate grants to local bodies.

(6) Miscellaneous and unforeseen charges.

2. Under the heading 'Rewards for the destruction of wild animals,' the Committee accept the reduction in the rates of rewards already effected as a measure of retrenchment and have no further recommendation to make.

3. Under the heading 'Contributions for the maintenance of post and telegraph offices,' the Committee support the suggestion that the payments made under guarantees for unremunerative offices should, as in the case of unremunerative railway lines, be regarded as loans without interest and not as subsidies. That is to say payments made under the guarantees should be liable to be refunded out of the profits of the various offices, when they begin to show a profit.

(25) Salaries.

8th Meeting held on 30th July 1931.

1. In the afternoon the Committee took up for consideration the Memorandum on Reduction of Salaries (Introductory). The provisional views of the Committee are recorded below :—

(1) The Committee did not consider that it would be worth while attempting to collect any further statistics regarding the fall in prices. While agreeing that the fall in prices had not yet reduced the expenses of the higher paid classes under such headings as house-rent, cost of education and wages of servants (though there had been an appreciable fall in the cost of motoring), they considered that these classes were nevertheless in a better position to meet a cut on salaries than the lower paid classes. The latter may have benefited by the fall in the price of food-grains, and by the reduction in the cost of primary education. The rates of railway travelling have certainly not decreased. On the other hand their emoluments and their standard of living were such that it would entail far greater hardship to subject them to any but a small measure of retrenchment.

(2) The Committee very tentatively suggested a maximum figure of about Rs. 50 lakhs as the total amount of savings to be sought by reducing salaries.

(3) Without attempting to examine in detail the various safeguards which they are aware at present protect the salaries of certain classes of Governnent officials now in service, the Committee decided to express the view that he pay of existing, as well as of future, incumbents should, in equity, be subject to retrenchment, though possibly not to the same extent.

(4) The Committee (by a majority) expressed the opinion that, if savings vere to be secured by reducing salaries, all classes of Government servants hould bear their share of the sacrifice and no class should be entirely exempt.

(5) The Committee provisionally suggested that the cut on existing alaries should vary from a minimum of about 1 per cent (or about 2 pies in the upee) to a maximum of about 7 per cent (or about 1 anna in the rupee).

(6) The Committee agreed that entirely new scales should be worked out for future entrants and that in fixing these scales a greater measure of etrenchment might be aimed at than that to be secured by the cuts (suggested bove) on the pay of those now in service.

(7) As a guide to the Secretary in working out detailed proposals, the committee tentatively suggested a basic scale of Rs. 200-600 for Provincial service officers.

(8) For the same purpose the Committee tentatively suggested Rs. 30 is the minimum pay of the lowest grade of clerks.

(9) The Committee are in favour of maintaining the present time-scale ystem of pay.

(10) The Committee considered the proposal that the revised scales of pay should contain a variable element liable to fluctuation according to the cost of iving and decided that they were unable to support the proposal until they enew whether it was practicable. But they agreed that its possibilities should be further investigated and concrete proposals might be submitted for their ionsideration.

(11) (a) The Committee were in favour of prescribing as far as possible miform basic scales of pay for all departments.

(b) They considered that the key services alone, viz., the Provincial Civil (including Judicial) and Police Services, should receive higher rates of pay. The case of those services, the training for which entailed an exceptionally long and expensive education, might, in their opinion, be suitably met by granting them a higher starting pay.

(c) They did not consider that the pay of the special services mentioned above need necessarily all be the same, and suggested that the pay of the Provincial Civil Service (which should be the most highly paid) should not exceed that of other services by more than about 20 per cent.

(d) They considered that separate scales should be provided for each service, but that, where one scale was higher than another, the method of arriving at it should be by making a suitable addition to the common basic scale.

(12) The Committee agreed that where a department at present contained two or more classes of Government servants possessing similar qualifications, there might be advantages in replacing them by a single class. Otherwise they considered that the existing division into classes might be continued.

(13) The Committee definitely preferred the single scale of pay for each Provincial Service, wherever possible. They were not in favour of a division into classes I and II, as in the scales originally proposed for the Madras Educational Service.

19th Meeting held on 21st October 1931

SALARIES OF PROVINCIAL SERVICES.

2. The Committee took up the question of salaries of future entrants to the Provincial Services and recorded the following tentative recommendations :---

[Note.--Many of these recommendations were modified or reversed at the 21st and subsequent meetings.]

3. In accordance with the general principles previously agreed upon and contained in the Proceedings of the Eighth Meeting held on the 30th July 1931, and with the object of securing the greatest measure of uniformity in the pay scales of the Provincial Services, the Committee make the following recommendations.

(1) Two classes of scales should be provided, one extending for about 25 years for those services which provide a complete career and the other extending for about half that period for services which are mainly recruited by promotion from subordinate services and therefore provide only a partial career.

This recommendation is made on the assumption that the existing methods of recruitment will continue. If they are altered, e.g., by changing from the promotion of subordinates to direct recruitment or vice versa, the length of the scale and the amount of the increments will require modification, but the minimum and maximum pay should remain as in the scales recommended below.

(2) All increments in future should be biennial instead of annual.

(3) On further consideration the Committee agree that it will be unnecessary, as tentatively suggested at the eighth meeting held on the 30th July 1931, to give any service a higher starting pay than any other on the ground that a longer or more expensive preliminary training is required.

4. The Committee then proceeded to examine the new scales suggested for the various services in the light of the remarks contained in the memorandum and recorded the following recommendations :---

(a) Provincial Civil Service and Provincial Judicial Service—The 13 years scale suggested is accepted, viz.—

Rs. $250 - \frac{50}{2} - 350 - \frac{75}{2} - 500 - \frac{100}{2} - 700$.

(b) Madras Police Service.—The 25 years scale suggested is accepted, viz., Rs. $220 - \frac{30}{2} - 400 - \frac{50}{2} - 700$.

The fact that this entails no reduction of the present maximum is justified by the fact that the present maximum of the Police scale is lower than that of other services.

(c) Madras Forest Service.—The 25 years scale suggested is accepted, viz., Rs. $200 - \frac{30}{2} - 440 - \frac{40}{2} - 600$.

(d) Madras Survey Service.—The Committee recommend the following scale (for 13 years) :---

Rs. $200 - \frac{50}{2} - 300 - \frac{75}{2} - 600.$

(e) Madras Excise Service.—The following scale is provisionally accepted, assuming that the graded system of pay for Inspectors is to be maintained :— Inspectors—

-									RS.
Fourth grade		••	••	••			••	••	200
Third grade	••	••	••	••	• •	••	••		2 50
Second grade									300
First grade	• •	••	••	••		••	••	••	350
	_		_			_			50

Assistant Commissioners—9 years incremental scale—Rs. $400-\frac{3}{2}$ —600.

The Committee would however like to be informed of the financial effect of introducing an incremental scale for Inspectors rising from Rs. 200 to Rs. 350over a suitable period before coming to a final decision.

(f) Madras Registration Service.—The following 13 years scale is recom-

mended: Rs. $200 - \frac{50}{2} - 500$.

(g) Madras Jail Service—Non-Medical Superintendents.—The Committee find the existing scales of pay needlessly complicated, confusing and extravagant. They understand that there are 15 appointments in the service of which 7 are at present included in class I, 6 in class II, 1 in class III and 1 in class IV. Different rates of pay are also attached to various posts even within these classes and some of these again are given a 15 per cent addition to the basic scales. In fact, the service at present is composed of a number of different appointments on different rates of pay combined so as to present the appearance of a series of time-scales. The Committee consider that regular scales of . pay should be introduced for this department as for others and suggest the following :—

- I. For the five Superintendents of Central Jails and the Borstal Institute, Tanjore-Rs. $450 \frac{50}{2} 550 \frac{75}{2} 700$ (9 years).
- II. For the remaining nine appointments (including the Personal Assistant to the Inspector-General who is at present in class I)— Rs. $250-\frac{75}{2}-400$ (6 years).

Promotion from one class to the other would be permitted—but those in class II would not automatically go on to the higher scale, unless appointed to hold one of the class I posts. Recommendations regarding the pay-scales of Medical Superintendents will be made later.

(h) Madras Educational Service—After considerable discussion, as to the rival methods of recruitment to this service, the Committee confine themselves to the general recommendations that the pay of the Madras Educational Service in future should start at Rs. 250 and reach a maximum of Rs. 700 and that at least 75 per cent of the recruitment to the service should be by promotion from the subordinate service. The question of the length of the time-scale or whether one scale should be provided for direct recruits and another for promoted subordinates must be left for further consideration.

20th Meeting held on 22nd October 1931.

The Committee recorded the following further provisional recommendations :---

(j) Madras Educational Service—Women's Branch.—The Committee cannot recommend any reduction in the present scale of pay. On the other hand, they suggest that Government should consider the advisability of equalizing their pay with that of the Men's branch, in which case the recommendations of the Committee regarding the pay of the latter might be applied to them also.

(k) Madras Medical Service.—Taking into account the advantages enjoyed by this service in the matter of private practice, the following scales are recommended:—

For Civil Assistant Surgeons—20 years scale—Rs. 175—
$$\frac{15}{2}$$
—250— $\frac{25}{2}$ —350.

For Civil Surgeons—9 years scale—Rs.
$$400 - \frac{50}{2}$$
 -600.

(1) Madras Public Health Service.—The following scales are recommended, taking into account that the members of the service are debarred from private practice :—

For District Health Officers-17 years scale-Rs. $200 - \frac{30}{2} - 440$.

For Assistant Directors of Public Health-9 years scale-

Rs. $440 - \frac{40}{2} - 600$.

(m) Madras Agricultural, Veterinary and Co-operative Services.—The following scale is recommended :—

25 years scale—Rs. $200 - \frac{30}{2} - 440 - \frac{40}{2} - 600$.

(n) Madras Engineering Service.—The following scales are recommended:—

For Assistant Engineers—17 years scale—Rs. $200-\frac{30}{2}-440$.

For Executive Engineers—8 years scale—Rs. $500 - \frac{50}{2} - 550 - \frac{75}{2} - 700$

They consider that the system, by which officers of the Provincial Service are at present given increased pay based on the I.S.E. scale when they officiate as Executive Engineers, should be given up.

(o) Madras Boiler Service and Madras Factory Service.—The Committee understand that the possibility of amalgamating these two services is being examined. Pending a report on this possibility—and it appears to the Committee that it should at any rate be unnecessary to have two Chief Inspectors, one for each service—they recommend the following scales :—

For Inspectors and an Assistant Inspector-17 years scale-

Rs.
$$200 - \frac{30}{2} - 440$$
.

For the Chief Inspectors—Rs. $500 - \frac{50}{2} - 550 - \frac{75}{2} - 700$.

(p) Madras Engineering Workshop Service.—Same as for Madras Engineering Service—the higher scale being reserved for the General Superintendent, class I.

(q) Madras District Board Engineering Service.—If there is any prospect of provincializing the cadre of District Board Assistant Engineers without making Government responsible for their pay, the Committee provisionally suggest that their pay might be the same as for Assistant Engineers in the Madras Service of Engineers, namely, Rs. $200-\frac{30}{2}$ —440. If such provincialization does not take place, they further suggest provisionally that the pay of the District Board Engineers should be Rs. $500-\frac{50}{2}-550-\frac{75}{2}-700$. They realize, however, that the majority of the cadre of District Board Engineers are at present serving on a scale rising from Rs. 400 to Rs. 650, while there are five first-grade posts on a scale of Rs. 700 to Rs. 1,000 and one selection grade post on a scale of Rs. 1,000-100-1,200. Before coming to a final conclusion, they would like to be supplied with a financial estimate of the comparative cost of the present and proposed scales.

(r) Madras Fisheries Department.—The Committee consider that the pay of all posts in this department except that of the Director (whom they think should be called by some less high sounding title) should be on the scale of Rs. $200 - \frac{30}{2} - 440$ (17 years). The pay of the head of the department should be Rs. $500 - \frac{50}{2} - 550 - \frac{75}{2}$ 700.

(s) Madras Industries Department.—In this department also, the Committee consider that the present system of giving practically every post a separate time-scale of pay should be replaced by a suitable common time-scale. They suggest that this might be (as in the Fisheries and other departments) Rs. $200 - \frac{30}{2}$ —440. A separate scale should be provided for posts above the ordinary time-scale—e.g., if it is decided to retain them, the posts of Deputy Director, Industrial Engineer, Inspector of Industrial Schools, Principal of the School of Arts and Special Officer, Leather Trades Institute—which might be Rs. $550 - \frac{50}{2} - 500 - \frac{75}{2} - 700$.

SELECTION GRADES.

5. The Committee then commenced an examination of selection grade pays. After some discussion of the principles involved, they reached the preliminary conclusion that selection grades could only be justified in departments where either

- (a) there were no intermediate posts between the ordinary time-scale and the head of the department or no possibility of promotion to higher services, or
- (b) there was a well-defined series of particular posts in a department which involved work sufficiently different in character from that performed in the ordinary line to warrant some extra emoluments.

In cases of class (a) they thought that a selection grade might be justified in order to encourage special merit.

In cases of class (b), they left it an open question whether the extra emolument should be supplied by providing a selection grade for the holders of the posts in question, or by attaching special pays (allowances) to the posts, or possibly by constituting a separate grade on specific rates of pay above the ordinary time-scale, as in the Forest, Police and Engineering Services. They considered that the best course would be to examine the present lists of posts above the time-scales and come to some conclusion about the pay that should be attached to them—and especially the top posts—and then consider in what manner the gap between the pay of the head of the department and the top of the time-scale should be filled in.

21st Meeting held on 23rd October 1931.

6. The Committee resumed their examination of selection grade pays and after considerable discussion decided to revise some of their previous views on the subject of the scales of pay of future entrants to the Provincial Services. They eventually decided that it would be better, whilst they were about it, to devise complete scales to provide for all appointments in a service, including those now generally held by members of All-India Services, instead of simply revising the scales of pay for the various posts at present held by members of the Provincial Services: e.g., it would be better to devise scales both for Deputy Collectors and also for Collectors and for Executive Engineers as well as Assistant Engineers. To do this properly they thought it would be advisable, wherever the posts in a service are divided into two or more definite categories which can suitably be classified as senior and junior, to provide two time-scales which would overlap for a period in the middle on the principle of the I.C.S. senior and junior scales. The senior scale would only be given to the holders of certain posts such as Collectors, District Forest Officers, District Superintendents of Police and so on and need not therefore begin with the first year of service. The junior scale would provide for new entrants or the holders of subordinate posts and also for those who were considered unfit for promotion to the senior posts, but need not provide for a period of more than about 15 years. The Committee requested the Secretary to prepare a new set about 15 years. of scales in accordance with these principles, on the understanding that the various minima already agreed upon should be taken as the starting points in the junior scales, that the maxima of the junior scales might be rather lower than the maxima already fixed, but that the maxima of the senior time-scales might be higher. They suggested for instance that the maximum pay of a Provincial Service Collector might be about Rs. 1,500. The Committee further agreed that in the following departments a junior and senior scale would not be required—Survey, Excise (if the graded system for Inspectors is retained), Regis-tration, Veterinary, Co-operative Credit, Boilers, Factories and Fisheries. In devising the new scales they also wished the Secretary to make definite proposals regarding the retention or abolition of selection grades in each service.

7. In view of the facts that some time would be required before revised proposals could be worked out and that there were still a large number of important departments, the expenditure of which had not yet been examined and which might yield larger immediate savings than a revision of salaries for future entrants, it was decided that the further examination of salaries might be postponed for a month or so, while the memoranda on departmental, expenditure were being disposed of.

SALARIES OF PROVINCIAL SERVICES.

42nd Meeting held on 11th February 1932.

8. The Committee resumed their discussion of the pay to be fixed for future entrants to the various Provincial Services. In accordance with the provisional decisions reached at their previous meetings on this subject, revised proposals were placed before them based, not merely on a reduction of the existing scales of pay, but also upon a reorganization of the services as they will stand when the All-India services have ceased to exist. The Committee considered these proposals and reached the following decisions.

9. Where the appointments in a service can be definitely divided into two classes, one of which entails work of a different character and greater responsibility than the other, the Committee consider that a senior and junior scale of pay, overlapping each other to some extent, should be provided on the model of the existing scales for the Indian Civil Service. The services to which, in their opinion, such a system should be applied are shown in the tables attached, which also give the nature and number of appointments which they suggest should respectively be classed as junior and senior, and the pay that they consider suitable in each case according to the relative importance of the different services.

10. In the remaining services, namely, Agriculture, Veterinary, Co-operative, Public Health, Survey, Boilers, Factories, Fisheries, Industries and Registration, the posts are either of a homogeneous nature or the number of posts which might be described as senior are so few as to make it unnecessary to have an overlapping senior and junior scale. For all these services the Committee propose a uniform single scale of Rs. 200 rising by biennial increments of Rs. 30 to Rs. 440 and thereafter by biennial increments of Rs. 40 to Rs. 600 (Rs. 200-30/2-440-40/2-600). The Committee will consider later what appointments in these services should be placed above these time-scales.

It is recognized that in a time-scale of this kind, which will cover a period of 25 years, the officer promoted from a subordinate service may stand little or no chance of rising to the maximum. The Committee consider, however, that this is not unreasonable. A promoted officer should not expect to reach the top of the time-scale and even in departments which are manned entirely by promotion there appears to be no justification for providing a shorter time-scale with the same minimum and maximum. It may be the case that in such departments the upper levels of the time-scale will not be utilized, but it would be inequitable to allow promoted officers in such departments to reach the maximum within a limited period, which could not be reached by promoted officers in other departments that are recruited partly direct and partly by promotion and therefore must necessarily be provided with a long-term time-scale sufficient to cover the career of the directly recruited officer.

43rd Meeting held on 12th February 1932.

11. Saldries—Provincial Services.—In the afternoon the Committee resumed their discussion of the pay of future entrants to the services and considered the questions of

- (a) Selection grades, and
- (b) Posts outside the time-scale.

SELECTION GRADES.

12. The theoretical justification for selection grade posts is to supply some means of encouraging and rewarding special talent, or to provide a small number of prize appointments in departments in which there are but few chances of promotion owing to the fact that there are, perhaps, only one or two appointments above the ordinary time-scale. In practice, the Committee have formed the impression that selection grades are used merely to extend the ordinary time-scales for a few years and therefore naturally lend themselves to abuses, with the result that a selection grade post is apt to be regarded as a consolation prize instead of as a reward for particular merit. The rates of pay that they have proposed for future entrants represent what they consider sufficient to attract indigenous material of the desired quality to perform the duties required. In those departments in which they have provided a junior and a senior scale, it is obvious to their mind that there is no justification for a selection grade in addition. In departments for which they have provided only a single time-scale, the Committee have considered in each case whether the number of posts above the time-scale is sufficient to provide reasonable opportunities for advancement, taking into account the numerical strength of the whole service. In certain cases, e.g., the Agriculture, Veterinary and Public Health departments, the Committee think that this may not-

be the case; but in these departments, instead of providing a selection grade, they consider it preferable to take a certain number of appointments out of the timescale and form a small intermediate grade between the time-scale and the head of the department. The Co-operative Credit and Registration departments are two possible instances in which it may be held that an intermediate grade of this kind cannot suitably be provided and that therefore there may be some possible justification for a selection grade. In view, however, of their general objections to the system, the Committee recommend that selection grades should be abolished in all services.

Posts outside the time-scale.

13. The recommendations of the Committee regarding the number and the pay of posts outside the time-scale in each service have been recorded in the appropriate places in the tables annexed.

ANNEXURE A.

TABLE I.

- N.B.—(1) The lists of posts given in these tables represent, as far as could be ascertained, the position before, and not after, retrenchment.
 - (2) The senior time-scales, where they are provided, are intended to take effect from the seventh year of service except in the Excise Department where the senior scale will begin on promotion to the rank of Assistant Commissioner.

Services for which Junior and Senior Scales of pay have been proposed.

	Senior appointments.		Janior appointments.		
	Number of posts. 46	Proposed scale of pay. RS.	Number of posts 154	Proposed scale of pay.	
8 1 1 1 1 8	Secretaries to Govern- ment. Collectors. Deputy Secretaries to Government. Private Secretary to His Excellency the Governor. Secretary, Board of Revenue. Director of Land Records. Inspector of Local Boards and Munici- pal Councils. Special Settlement Officers. Heads of departments (when not held by departmental officers).	500—100/2— 1,200—100— 1,500.	 5 Under Secretaries to Government. 112 Revenue Divisional Officers (includ- ing Sub-Collec- tors, Assistant Collectors and Deputy Collec- tors). 12 Assistant Settle- ment Officers. 25 Treasury Deputy Collectors. 	> 25050/2700	
	Posta	outside the time-scale.	Proposed	Boale of pay.	
		4	0.074	RS.	
	1 Chief Secretary		2,250		
	3 Members of the	Board of Revenue	1,800–-2,0)00—2,250	

(1) Civil Service-Executive.

Norm.—(i) Owing to the large number of appointments in the junior scale, this scale has been carried up to the 19th year so as to provide a reasonable period of increments for those who are not fit to be promoted to the senior scale. (ii) The Committee are aware that under the scales proposed there will be the possible anomaly of a Collec-tor drawing less pay than a Sub-Collector; but they see no radical objection to this in rare cases and it is unlikely that many officers will be promoted Collector at their seventh year of service, i.e., at the lowest point of the senior time-scale. In any case they consider that this arrangement is preferable to the alternative possibility of classifying a certain number of Sub-Collectors' appointments as senior.

(2)	Civil	Service-J	udicial.
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Senior appoint	nents.	Junior Appointments.				
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.			
29	RS.	193	RS.			
29 District and Sessions Judges.	500—100/2—1,200 —100—1,500.	152 District Munsifs 41 Sub-Judges	250—50/2—500. 500—50/2—700.			

Norg.-(1) The same remarks apply as under Civil Service-Executive. Here again the Committee are not in favour of classifying any Sub-Judge's appointments as senior, although this will admittedly result in a considerable disproportion between the two scales.

(2) They recommend that no District Munsif should receive more than Rs. 500, that is to say, officers should not proceed further than that point in the junior time-scale until they are promoted to be Sub-Judges.

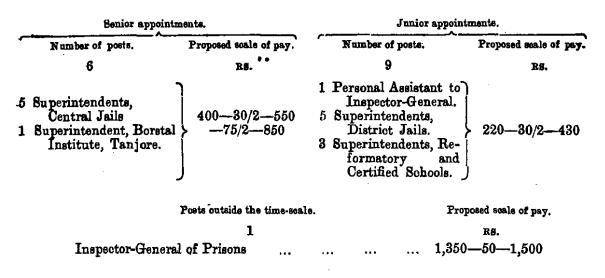
(3) Police Service.

Senior appointments.			Junior appointments.		
Number of posts.	Proposed scale of pay.		Number of posts.	Proposed scale of pay.	
33	Rs,		77	RS.	
 27 District Superintendents of Police. 1 Assistant Inspector-General of Police. 3 Deputy Commissioners of Police. 1 Personal Assistant to Deputy Inspector-General (C.I.D.). 1 Principal, Police Training and Gentral Recruits School. 	50050/2900 1001,000.	28 1 2	Deputy Superinten- dents of Police. Assistant Superinten- dents of Police. Principal, Police Training School. Assistant Commis- sioners of Police. Malabar Police Force —Assistant Super- intendents of Police.	$\begin{array}{c} 220-30/2-310\\-40/2-350-\\50/2-500. \end{array}$	
Posts_ou	tside the time-scale.		Proposed scale of	грау.	
	7		Rs.		
1 Inspector-Gener 6 Deputy Inspecto	al prs-General	•••	1,500—75—1, 1,100—50—1,	800 300	

Norg.-The junior scale here stops at the 15th year of service on the ground that the opportunities for promotion to the senior scale are sufficient to render a longer junior scale unnecessary.

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(4) Jail Service.



Norz.—The scales proposed are for the Jail Service, and not for Medical Officers employed as Jail Superintendents. When a Medical Officer is so employed he should receive either the ordinary employed as Jail Superintendents. scale plus an allowance to compensate him for loss of private practice, so as to bring his employed to a level slightly above the Jail Service scale, or the ordinary pay of the Jail Service scale plus a small allowance for being in medical as well as administrative charge of the jail.

(5)	Forest	Service.
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	Senior appoint	nents.				Ju	unior	appoint	nenis.
~	Number of posts,	Propose	ed soale o	f pay.		Number of	poste		Proposed scale of pay.
	32		Rs.			51		÷	RS.
1	District Forest Officers. Principal, Forest Col- lege. Research Officer Utilization Officer	4(550-	0 0—3 0/ —50/2—	2 <u>—</u> –750.		emaining sts.	ga	zetted	20030/2410.
		Posts on	tside the 7	tim e-sca l	8.			Propos	ed scale of pay. RS.
	1 Chief Conserva 6 Conservators		•••	•••	•••	•••	•••	1,350 1,000	- 501,500 501,200

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Nors .- See note under ' Police '. The junior time-scale for the same reason is limited to 15 years.

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(6) Engineering Service

(with which should be amalgamated the Engineering Workshop Service).

Senior appoint:	ments.	Junior appointments.				
Number of posts.	Proposed soale of pay.	Number of posts.	Proposed scale of pay.			
38	RS.	145	R S .			
 34 Executive Engineers 1 Sanitary Engineer 1 Electrical Engineer 1 Electrical Inspector 1 General Superintendent, Public Works Workshops, Madras. 	• 400—30/2—550— 50/2—750	 134 Assistant Executive and Assistant Engineers. 4 Deputy Sanitary Engineers. 2 Assistant Electrical Engineers. 1 Superintendent, Divi Pumping Station. 1 Assistant Superin- tendent, Public Works Stores, Madras. 1 Assistant Superin- tendent, Public Works Work- shops, Madras. 2 Junior Superin- tendents, Public Works Work- shops (Dowlaish- weram, Bez- wada). 	200—30,2—470			
	Posts outside the time-so	ale. Prop	oosed scale of pay.			
	8		RS.			
2 Chief Engin 6 Superintend	neers ling Engineers		751,800 501,200			

NOTE.-(1) The Committee see no reason why there should be a separate Engineering Workshop Service in futureand recommend that the two Services should be combined.

(2) The junior time-scale is here extended to the eighteenth year owing to the large proportion of junior posts and the necessity for providing increments for a longer period in that scale.

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(7) District Board Engineering Service.

Senior a	ppointments.	Junior appointments.		
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.	
25	Rs.	Nil.	Rs.	
25 District Board Engineers.	400			

Norz.--(1) This scale is based on that proposed for the Public Works Department. District Board Engineers have large responsibilities and no posts above the time-scale to look forward to. Equality with the Public Works Department is therefore justifiable.

(2) No junior scale is proposed as the Assistant Engineers have not yet been provincialized. If such a step is taken, the same scale as that proposed for the Public Works Department would be suitable.

Senier appoint	ments.	Junior appointments.		
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.	
54	R s .	61	Es.	
 8 Deputy Directors of Public Instruction. 9 Principals of First Grade Colleges, Training Colleges and Engineering College. 16 Professors and Addi- tional Professors in the Presidency and Engineering Col- leges. 26 District Educational Officers. 	400—40/2—600— 50/2—800.	All remaining gazetted appointments.	20030/2410-	
Pos	t outside the time-scale.	Pr	oposed scale of pay.	
	1		RS.	
Direct	or of Public Instructi	on 1,50	0-75-1,800	

(8) Educational (Men's) Service.

183

Nors.-(1) The division between senior and junior posts in this service is not so clear cut as in other services and the chief doubt is whether District Educational Officers' appointments should be classed as sonior or junior. On the whole, the Committee consider that they should be senior, although the effect of this portion of their proposal will presumably be some increase of cost.

(2) The Committee consider that the scale proposed above should be sufficient to meet the normal requirements of the Service. If, however, in exceptional cases it is necessary to produce men with special qualificationsfrom outside the Presidency, their reoraitment should, in the opinion of the Committee, be on specific contracts in each case.

(9) Educational (Women's) Service.

Senior appointm	ients.	Junior appoint	iments.
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
11	RS.	29	RS.
All posts now held by Indian Educational Service Officers and Madras Educational Service (Senior branch).	400—40/2—600— 50/2—800.	All posts now held by Madras Educational Service (Junior branch).	200—30/2—410.

Nors. -The Committee are aware that the Women's Service is now paid less than the Men's Service. They see no sufficient reason for this discrimination and therefore make the above recommendations, although they may not lead to any great reduction of expenditure under this head.

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(10) Medical Service.

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Senior appoint	menté.	Junior appointments.		
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.	
86	RS.	248	RS.	
 First Surgeon, General Hospital, Madras. First Physician. Superintendent, Women and Child- ren Hospital. Principal, Medical College, Vizaga- patam. Director, Pasteur Institute. Cooncor. Chemical Examiner. Superintendent, Government Roya- 		Professors and Demonstrators in Anatomy. 4 Assistants to Pro- fessors and Demon- strators in Physio-		
petta Hospital. 1 Superintendent, Government Raya- puram Hospital. 1 Superintendent, Ophthalmic Hospi- tal. 1 Superintendent, Mental Hospital. 4 Superintendents, Central Jails. 1 Second Physician,	¥00—25/2—500— 50/2—750.	logy.)	
General Hospital. -46 posts reserved for Madras Medical Service in Civil Surgeon's grade. -14 District Medical		•		
Officers (now held by members of the Indian Medical Service). 6 Professors and Lectu- rers in Anatomy. .5 Professors and Lectu- rers in Physiology.			· · ·	
Posts ontsi	de the time-scale.	Proposed scale of	D8 V	
	1	Rs.	£].	

Surgeon-General ...

... 1,500—75—1,800.

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Nors.—The scales here proposed are intentionally slightly lower than those suggested for other services on the ... ground that most members of the service derive additional income from private practice. In dealing with the subject -of allowances the Committee have already made proposals to cover the case of those members of the service who are debarred from private practice.

Here also a 19-year junior time-scale has been provided for the reasons stated in other services in which there are a disproportionate number of junior posts.

(11)	Excise	Service.

	Senior appointm	nents.			Ju	nior appoin	tmente.	
	Number of posts. 6	Proposed scale of pay. RS.		Num	ber of 1 67	posta,	Proposed scale	of pay. RS.
« 6	Assistant Commissioners of Excise.	400-50/2-600.	67			of Excise grades).	4th grade 3rd grade 2nd grade 1st grade	
	Posts outsid	le the time-scale.				Propose	d soale of pay.	
		8					RS.	
		of Excise (if not a nue and I.C.S.). ssioners	а Ме	mber	of the		-75-1,800 -50-1,000	

Norm.....The Committee are prepared to agree that the grade system should continue for the Inspectors in this - department as they understand that it is cheaper than the incremental time-scale.

Table II.

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SERVICES FOR WHICH A SINGLE SCALE OF PAY HAS BEEN PROPOSED.

Service.	Ordinar y time-scale.	Posts outside the	time-scale.
0914109.	Proposed scale of pay.	Posts.	Proposed scale of pay.
1. Public Health	,	Three Assistant Directors One Director	. Rs. 700—50—1,000 1,200—50—1,500
2. Agriculture	•••	Four Deputy Directors One Director	700—50—1,000 1,200—50—1,500
3. Veterinary		One Principal, Veterinary College.	700—50—1,000
4. Co-operative	: 	One Director One Joint Registrar One Registrar (if not held by I.C.S.).	1,200—50—1,500 700—50—1,000 1,200—50—1,500
	: : Rs. 20030/2440	One Deputy Director One Director	700—50—1,000 1,200—50—1,500
6. Survey	200	One Director	1,000—50—1,200
7. Registration	đ	One Inspector-General	1,000501,200
8. Fisheries		One Director	65050800
9. Boilers		One Chief Inspector	65050800
40. Factories	•••	One Chief Inspector	650 — 50— 8 00

186

ANNEXURE B.

PAY OF FUTURE ENTRANTS TO PROVINCIAL SERVICES.

Note by Mr. F. E. James, M.L.C.

The question of the pay of future entrants to the provincial services is one of very great importance. A contented, efficient and incorruptible Civil Service is a first requisite for any good and effective government. The Committee has approached the matter entirely from the point of view of retrenchment. There was no information before it to indicate the probable revenues of the Presidency in the future, no statistics regarding the cost of living, and nocomparative figures of salaries in non-Government services or professions. In fact these considerations were beyond the purview of the Committee, whose sole duty was to suggest means of retrenchment. Constituted originally as the Finance Committee of the Legislature, this Committee became subsequently a Retrenchment Committee. In determining the pay of the services for the future, however, retrenchment should not be the only consideration : and for that reason the Committee is not competent, in my judgment, to make final recommendations. I would suggest therefore that before coming to any conclusions on these recommendations, the Government should appoint a more expert Committee to go into this question. Such a Committee should include a senior administrator, members or representatives of the services to be affected and one or two members of the general public, who could give general information on the cost of living, conditions in non-Government services and professions. If its personnel were sufficiently authoritative, such a 'Salaries Committee' could render a very important service in connexion with the coming constitutional reforms, and could also meet the immediate need for proposing reductions in the general scale of emoluments for future entrants to the services. The recommendations of the Retrenchment Committee should form a useful starting point for the more detailed and expert discussions of the 'Salaries Committee.' By themselves, drawn up without hearing evidence on some of the points above mentioned, they are, I suggest not a reliable guide for Government decision.

F. E. JAMES.

PAY OF SUBORDINATE SERVICES.

35th Meeting held on 19th January 1932.

14. The question was raised whether the Committee wished a memorandum tobe prepared suggesting detailed scales of pay for future entrants in all grades of the subordinate services. It was pointed out that the number of different grades of such officers was very large and that no other Local Government Retrenchment Committee had attempted to make detailed recommendations. The Committee agreed that they would probably be able to make adequate recommendations on this subject if they could be supplied with information for two departments, e.g., Revenue and Public Works Department, together with suitable scales for the clerical and executive subordinates in these departments, to serve as a guide. In that case it would be left to Government to take further action with reference tofuture entrants in the remaining departments of Government.

44th Meeting held on 13th February 1932.

15. The Committee took up the question of the pay of future entrants to the subordinate services, both executive and ministerial. Owing to the number and complexity of the various time-scales, the Committee decided to make no attempt to suggest new scales in every case, as they have done for Provincial Services. They have examined, however, the existing scales in two typical departments—Revenue and Public Works—in order to judge the effect of applying various percentage reductions to them. In their opinion, it would not be advisable to make the pay of the bottom grades any lower than it is at present, but they consider that a graduated scale of reduction for future entrants might be applied to all posts the pay of which exceeds Rs. 25. The graduated scale that they suggest for the consideration of Government is as follows:—

From Rs. 25 to Rs. 50		• •	31 per	eent ör	half-anna in the rupee.
From Rs. 50 to Rs. 100		••	. 6 1	,,	one anna in the rupee.
From Rs. 100 to Rs. 150	۰.		12 1	\$ 3	two annas in the rupee.
Above Rs. 150			181	> >	three annas in the rupee.

They do not mean that reductions of exactly this amount should be made in all existing scales. They believe that a detailed scrutiny of the various scales in different departments might reveal anomalies and render possible a greater measure of uniformity and a smaller number of scales than those which exist at present. The graduated scale reproduced above represents their general views as to the limits within which pay at various levels might be reduced without detriment to the existing standard of efficiency; and they recommend that Government should pursue a more detailed enquiry into the subject on this basis.

16. The Committee then examined the question whether an attempt should be made to introduce any form of variable element in the pay of future entrants, in order to provide for possible fluctuations in the cost of living in future. The possibility of maintaining a scientifically constructed index figure of the cost of living has been investigated and the conclusion reached is that the great variation in the modes of living between different classes and castes would render such a procedure almost impracticable. The Committee agree that this suggestion need not be pursued. On two points, however, they agree, namely, (1) that Government should maintain a continuous record of the prices of the most important commodities in general use, in order to place themselves in a better position to appreciate a situation such as that which has arisen owing to the recent economic depression and fall in prices; and (2) that, if at any time in future a rise in prices necessitates an increase in pay, the increase should be of a temporary character, so that the mistake made at the last revision of salaries of granting permanent increases of pay, which have since proved excessive, may not be repeated.

17. The suggestion was then discussed whether it would not be advisable for the Government, in announcing the revised scales of pay for future entrants, to add a proviso to the effect that a certain percentage of the pay in each case would be liable to reduction at any time in future when such a step might become necessary on account of a fall in prices, without involving any breach of existing or accruing rights. The suggestion is made with the object of obviating a recurrence of the embarrassing position in which the Government found themselves on the present occasion, when it became apparent that an emergency cut on salaries would have to be made, but legislation and the promulgation of statutory rules were necessary in order to avoid even a technical breach of contract. On the other hand it is argued that a proviso to this effect might encourage Governments of the future to make use of the precedent created on the present occasion and so permanently endanger the security which should attach to Government service. On the whole the Committee hold that the disadvantages of the proposal outweigh its possible advantages and therefore do not consider that it should be pursued.

(26) Allowances (other than Travelling Allowances).

7th Meeting held on 25th July 1931.

1. The Committee after lunch took up for consideration the examination of Allowances (other than Travelling Allowances). The recommendations of the Committee are recorded below :—

(1) The Committee consider that the general justification for each type of allowance should be examined and that all individual additions to the list under each main type since the last retrenchment enquiry should be investigated in detail.

(2) Suggestions for securing immediate economy—(a) Compensatory allowances.—In view of the fall in the cost of living, the Committee agree that arbitrary cuts might be made in all compensatory allowances [except tentage, regarding which see sub-paragraph (7) below] and suggest the following graduated scale of cuts :—

	-	t in rupe		Per- centage of cut.
·	RS,	A ,	P.	PER CENT.
I. For all monthly compensatory allowances—				
(i) exceeding Rs. 50	0	5	0	31 1
(ii) from Rs. 50 down to and including Rs. 20	0	4	0	31 <u>↓</u> 25
(iii) below Rs. 20	0			12 1
II. For all lump sum or annual allowances (uniform,				
horse and saddlery)	0	4	0	25

(3) Special pays.—The Committee discussed the possibility or advisability of imposing a similar or a smaller cut on special pays, but in view of the legal difficulties and the close connexion between these allowances and pay, they decided to postpone a decision until the question of salaries was taken up. Meanwhile they expressed a desire to be furnished with information regarding the character, number and value of the various types of allowances that fall under the head of special pay.

(4) Exemptions from the cut.—The Committee consider that there need be no exemptions from the cut on compensatory allowances recommended above, except those specifically included in the terms of any existing contract. The size of the allowances themselves or the period for which they have remained at their present level is not, in their opinion, a matter that need be taken into consideration.

(5) Rent-free quarters and similar concessions.—The Committee understand that house-rent allowances are now given only to a small number of Government servants whose conditions of service entitle them to free quarters, if available; also that concessional rates of rent are confined to those grades whose pay would be reduced by too large an amount if the ordinary 10 per cent rule were enforced. On this understanding they confine their recommendations to the subject of free quarters, and suggest that, except where the concession definitely forms part of the recognized conditions of service, it should be abolished altogether and that rent should be levied in future, either at full or concessional rates, in accordance with the existing rules.

(6) Free supply of electrical energy to those who now receive this concession.—The Committee recommend that all free allowances of electrical energy should be withdrawn.

(7) Pooling tents.—The Committee support the view that tentage allowances should be abolished and, to that end, recommend that the possibility of pooling tents on the lines suggested by the last Retrenchment Committee should be reexamined. They are of opinion that under modern conditions a very much smaller stock of tents would have to be maintained than may have been thought necessary even eight years ago.

(8) Reduction of Ootacamund allowances.—The Committee make the following recommendations:—

(i) Gazetted Officers.—(a) Travelling allowance rates for the rail journey between Madras and Ootacamund should be reduced from double to $1\frac{3}{5}$ of the fare.

(b) The hill allowance of Rs. 100 per mensem now given to Provincial Service Under Secretaries, Assistant Secretaries and the Assistant Surgeon in charge of Government House Dispensary should be reduced to Rs. 75. (ii) Non-gazetted staff.—The hill allowances should be reduced as fol-

lows :-

Monthly allowances.		Cat i ra	in the pee.	8	Per- centage of cut.
Allowances exceeding Rs. 50		RS. O	▲. 2	Р. б	PER CENT. 15 ⁻ 625
Allowances of Rs 50 down to and including Rs. 20 Allowances below Rs. 20	•••	-		0 0	12·5 6 25

9th Meeting held on 31st July 1931.

2. Special pay.—The Committee recorded the following resolution on the

that are applicable when considering alterations in the rates of salaries. The grant of special pays and the rates at which they are fixed bear no necessary relation to the rates of salaries, except in so far that they should not be disproportionately large as compared with salaries. The Committee therefore decided that the question of special pays should be taken up independently of salaries and that the possibility of abolishing or reducing each type of special pay should be examined on its merits.'

14th Meeting held on 11th September 1931.

3. The Committee read the second memorandum on Allowances prepared by the Secretary and commenced a discussion of the principles underlying the grant of special pays. No final conclusion had been reached when the Committee adjourned for lunch.

4. In the afternoon the Committee took up the list of police allowances item by item. [C. B. CUNNINGHAM, Esq., C.S.I., Inspector-General of Police, and T. W. BLACKSTONE, Esq., Commissioner of Police, were also present.] Their recommendations are shown in detail in column 19 of the list * attached.

[* Nore.-The detailed recommendations of the Committee occupy 61 pages (double foolscap size) of printed tabular statements. These statements have already been forwarded to Government and it has not been thought necessary to reprint them with the Report, both on account of their bulk and also in view of the considerable extra cost involved.]

15th Meeting held on 12th September 1931.

C. B. CUNNINGHAM, Esq., C.S.I., Inspector-General of Police, and T. W. BLACKSTONE, Esq., Commissioner of Police. were also present when the departmental lists of Police allowances were discussed.]

5. The Committee completed their examination of allowances and special pays in the Police department. Their detailed recommendations are entered in column 19 of the statements attached (not reprinted here).

6. The Committee then examined the special pays and allowances granted in the following departments :--

(1) Legislative Council Office.

(2) Secretariat departments (other than Chief Secretariat).(3) Madras Services Commission.

(4) Saluting Battery.
(5) Madras Record Office.
(6) Local Fund Audit Department.
(7) Superintendent of Stationery.

(8) Government Press.

(9) Co-operative Credit.

The recommendations of the Committee are entered in column 19 of the statements attached (not reprinted here).

7. The Committee then examined certain allowances common to a number of departments on the notes prepared by the Secretary. Their decisions are recorded -on the notes below :---

Notes by the Retrenchment Secretary on Allowances common to more than one department and the decisions of the Retrenchment Committee thereon.

(1) The departmental lists contain a number of allowances which are common to more than one department and which can be conveniently treated as general questions. Instead of recording my recommendations on all these allowances individually, I have collected them in the following notes and have merely entered in column 18 of the lists a reference to the particular note concerned.

Special pays for Secretaries, Deputy Secretaries and Under Secretaries to Government and Secretary and Assistant Secretaries in the Board of Revenue.

Note by Secretary.

NOTE 1.-The existing rates are Rs. 250 for Secretaries and Rs. 200 for Deputy and Under Secretaries. My personal opinion is that the rate for Secretaries might be reduced to Rs. 150, for Deputy Secretaries to Rs. 100 and that special pay should be abolished altogether for Under Secretaries. All the three classes should receive the appropriate Madras allowances under the new system proposed. I may mention, however, that in all Provincial Secretariats throughout India special pays are given at more or less the rates now prevailing in Madras. Bombay has a system of Presidency allowances, which are drawn in addition, and Calcutta has a system of house allowances. In no other Provincial headquarters is a special allowance necessary to meet the extra cost of living. My recommendation, as given above, is of course subject to such orders as may be passed by the competent authority on the rates prevailing in other parts of India.

Decision of the Committee.

NOTE 1.—After considerable discussion the Committee decided by a majority that these officers might receive special pays in view of the arduous nature of the work, but recommended that the present allowances should be reduced as follows :—

onound bo it	avva	up totto		
		resent vial pay.	Prop	osed allowance.
•	R5 ,	Class.	R6.	
Seoretaries	250	I	100	Class I plus Madras House allowance under the new scheme.
Deputy Secre- taries.	200	r	75	Class I plus Madras House allowance.
Under Secre- taries.	200	I	50	Class I plus Madras House allowance.

The Committee recommended that so long as the necessity continued to grant Under Secretaries personal pay to bring their emoluments up to the level that they would be drawing in the mufassal, the personal pay so given should be the actual difference between their grade pay on the inferior scale in the Secretariat and what would be their grade pay on the superior scale as acting first-grade Sub-Collectors. They considered that efforts should be made to post as Under Secretaries men who were sufficiently junior to make this expensive arrangement unnecessary

The Committee further agreed that the above recommendations might be extended to the Secretary (Indian Civil Service), and two Assistant Secretaries (Provincial Civil Service) in the Board of Revenue, the former being treated as a Deputy Secretary to Government and the latter as Under Secretaries.

Allowances of all kinds given to officers in vacation departments.

NOTE 2.—These include the special pays of Judicial officers, Principals of Colleges, Professors and Lecturers in all colleges and schools and such officers as the Principal of the Police Training School. In all such cases I recommend that any allowances that may be retained should not be granted during the vacation periods. NOTE 2.—The Committee agreed that the continuance of special pays attached to posts in vacation departments could not strictly be justified during vacation periods. At the same time they considered that undue confusion would be caused by limiting the payment of special pays only to term time. They decided that the proper course was to pitch the rate of special pay at a suitable figure after taking into account the fact that vacations were enjoyed, and their recommendations in particular cases have been framed accordingly.

Unhealthy Locality Special Pays, Hill Allowances and other Expensive Localities Allowances.

Note by Secretary.

Nors 3.—I have explained that the question of reducing the cost of these special pays and allowances has been referred to the Board of Revenue. Their reply may be awaited before any final recommendation is made.

Decision of the Committee.

NOTE 3.—The Committee decided to await a full report from the Board of Revenue.

Typists and Shorthand Allowances.

Nore 4.--- I understand that originally heads of Secretariat departments were given lump sums, which they were allowed to spend as they liked on allowances for stenographers. For other offices various rates were laid down. Subsequently these allowances were systematized, and eventually typing allowances were abolished altogether for future entrants and the rates for shorthand allowance were fixed at Rs. 25 for higher grade and Rs. 15 for lower grade. As these allowances are special pays and therefore form part of the emoluments of the recipients, those who were already drawing allowances at different rates were allowed to continue to draw the same amounts more or less as personal pays. The number of such men is still considerable, but is gradually diminishing. When, as is now the case, a knowledge of typewriting is a condition of appointment to the clerical service, it seems illogical that certain clerks should still continue to draw special allowances. I would suggest that those clerks at any rate who have not yet reached that top of their time-scale and are still drawing typewriting allowances should have these allowances reduced gradually by the amount of each increment that they earn. The legality of such action with reference to the protection afforded by the Fundamental Rules will require separate examination. A special allowance for knowledge of shorthand is, I think, justifiable on the grounds that the training costs a certain amount of money, that even qualified men have to spend a certain amount in keeping themselves up to date and in touch with modern improvements in the art of shorthand, and that the basic pay of stenographers is limited to the pay of the ordinary lower division clerks. I understand that there is still a dearth of qualified stenographers and I am informed that the tests are being made more difficult. In the examination held last April none of the 118 entrants for the higher grade succeeded in passing, while only about 46 out of the 702 candidates for the lower test were successful. I am doubtful therefore whether it is advisable at present to reduce the rates for future entrants.

Note 4.—The Committee considered that those who were now drawing these allowances, at whatever rate, should be permitted to continue to draw them as personal pays.

In future, they recommended that there should only be a single allowance for shorthand qualifications. It should remain at Rs. 25, but should be given only to those who had passed the higher grade examination and it should not be granted for more than two years at a time. Its continuance after every two years should be dependent upon the production of satisfactory evidence to show that the holder had requalified himself according to the latest up-to-date requirements. The Committee considered that the lower standard qualification wasnot worth paying an allowance for.

Personal Assistants to Heads of Departments and others.

Note by Secretary.

Nore 5.—At present the system of remunerating Personal Assistants in the different departments is not uniform. For some of them there are specific scales of pay, others belong to the regular cadre and receive either special pay (at varying rates) or the appropriate Presidency allowance, and others again (Personal Assistants of officers other than heads of departments) get only their grade pay. It seems necessary to systematize the treatment accorded to all Personal Assistants. The duties of these officers are neither more exacting nor more responsible than their regular work. On the other hand selection to the post of Personal Assistant affords opportunities for personal touch with the head of the department and other officers and should be a coveted distinction. I would therefore suggest that Personal Assistants drawn from regular cadres should receive only their grade pay and no extra allowance or other concession. If such officers are stationed in Madras, they will of course be eligible for the new Madras allowances.

Decision of the Committee.

Note 5.—The Committee accepted the general recommendation that Personal Assistants drawn from regular cadres should receive their ordinary grade pay and no extra allowance or concession, except that those stationed in Madras or other localities, for which local allowances may be sanctioned, should receive the usual allowance common to other officers of their class.

(2) In the course of their examination of the allowances and special pays in different departments, the Committee reached the following further conclusions on matters common to several departments. A reference to these conclusions is entered in column 19 of the statements (not reprinted) in order to save repetition, and the numbering is in continuation of the five general decisions recorded above.

NOTE 6.—Principals of Colleges, Superintendents of schools and hospitals and similar posts.—Class I special pays are at present given at varying rates to the holders of these posts on the ground that the administrative work involved entails added responsibility. The Committee hold the view that the duties of all posts of this kind must be regarded as part of the normal duties, for the performance of which the service in question is recruited, and that they do not differ sufficiently, either in kind or in intensity, to warrant the grant of any special pay. They therefore recommend that all such special pays should be abolished. They agree that, where the special pays in question are drawn by officers serving in Madras and may therefore be deemed to include an "Expensive locality" element, the holders may be given Madras house allowances under the new scheme.

NOTE 7.—Deputy Directors and similar posts.—In certain departments, deputies to the head of the department at present receive Class I allowances on the ground of added responsibility. The Committee are of opinion that considerations similar to those mentioned in the previous note apply equally to these posts and (subject to the same provisos regarding Madras House allowance) they recommend the abolition of such special pays.

Note 8.—Wardens or Deputy Wardens Allowances.—These are now granted in the Education, Medical, Agricultural, Veterinary and other departments that run educational institutions.

The Committee agree that a Class II (extra work) allowance may be given for the performance of these duties and recommend the following scale of allowances for Government servants in place of those now drawn: —

					RS,
For gazetted officers	 	 •••	••••	•••	30
For non-gazetted officers	 •••	 •••	***	***	15

The further recommend that the higher rate of allowance should be confined to those institutions whose size and importance render the appointment of a gazetted officer really necessary; and that the appointment should not carry with it the concession of *free* quarters. Where quarters are supplied the occupant should pay the standard percentage of his salary as rent. In their opinion also no single hostel should require more than one warden or deputy warden in receipt of special pay.

Note 9.—Madras Allowances.—The Committee's views on the scheme of House Allowances to replace the present Madras or Presidency allowances are explained at length in the proceedings of the 17th meeting held on the 15th September 1931.

In column 19 of the statements (not reprinted) the letters M.H.A. (Madras House Allowance) are entered against those Government servants who would appear (primâ facie) to be eligible for such allowances in replacement, either of a Presidency allowance now drawn, or of a "Presidency allowance element" in their special pays. A special note is entered in column 19 against those Government servants who for one reason or another would appear (primâ facie) not to be eligible for a Madras House Allowance, although they may be drawing a Presidency allowance at present.

The Committee make no recommendation regarding the extension of Madras House Allowances to those Government servants in Madras who at present draw no allowance of any kind, but who come within the definition of Government servants to whom such allowances might be granted—see paragraph 10 (5) (a) on page 196.

NOTE 10.—*Head Clerks allowance.*—A Class I allowance of Rs. 5 is given at presest to one clerk in all offices which do not contain a head clerk on a separate scale of pay. The special pay is supposed to be given for supervising the work of the other clerks. So long as this condition is fulfilled, the Committee agree that the special pay may be retained, but they discovered in one department that clerks drawing the allowance did not in practice supervise the work of the remainder, and this may also be the case in other .departments. If so, the special pay should not be drawn.

16th Meeting held on 14th September 1931.

8. The special pays and allowances of the Medical department were examined in the presence of Major-General C. A. SPRAWSON, C.I.E., V.H.S., I.M.S., Surgeon-General, and the detailed recommendations of the Committee which are based on the following general principles are recorded in column 19 of the statement attached (not reprinted here):—

(1) I. Where the special pays now given under various heads are intended partly to compensate officers

- (a) for the extra cost of living in Madras, and
 - (b) for loss of private practice,

the Committee consider that compensation should be granted for the former purpose under the proposed Madras House Allowance Scheme, while for the latter purpose compensatory allowances should be graded as follows:—

						дŞ.
(1) For Indian Medical Service	officers	•••	•••	•••		75
(2) For Civil Surgeons	• • •	•••	•••	•••	•••	50
(3) For Assistant Surgeons	•••	•••	• • •			30
(4) For Sub-Assistant Surgeons		•••	***		•••	20

II. Subject to the decision on note 2 (on page 190), teaching allowances in future should be granted in Class II (extra work) in accordance with the following formula:---

Members of the staff of a hospital to whose duties, as such, are added the duties of teaching in a Medical College or School will be entitled to teaching allowances at the following rates :---

						ns.
(1) For I.M.S. officers	•••	•••		•••	•••	75
(2) For Civil Surgeons	•••	•••	•••	•••	•••	50
(3) For Assistant Surgeons	•••	•••	•••	•••	•••	30
(4) For Sub-Assistant Surgeons	•••		•••	•••		20

(2) So far as Principals of Colleges, Superintendents and Assistant or Deputy Superintendents of Schools and Hospitals and Directors of Institutes are concerned, these recommendations are based on the considered view of the Committee that the duties of these posts, in Madras as in the mufassal, must be regarded as part of the normal duties of a medical officer and merit no special pay on the ground of the arduous or responsible nature of the work. See also general note 6 (page 192).

(3) X-Ray allowances.—The Committee accept the Surgeon-General's view that an allowance is no longer necessary owing to the dangerous nature of the work, but do not accept his view that it is justified on the ground that the work is out of the ordinary line. They recommend that all these special pays should be abolished, but agree that the holders of them might be entitled to the new Madrashouse allowance, if stationed in Madras, and that those engaged on teaching work might receive teaching allowances on the scale mentioned above, if they can substantiate a claim to them under the formula.

(4) Mental Hospital Special Pay.—Allowances are given for work in Mental Hospitals. The Committee agree that the peculiarly arduous and unpleasant nature of the work justifies a special pay in Class I on the following scale :—

							(as at present).
For nurses	•••	•••		•••		• • •	20
For Sub-Assist	ant Surge	ons	•••	•••		•••	25
For officers of	all Tanks	•••	•••	•••	•••		50
							RS.

(5) Nursing staff.—The Committee were impressed by the large number of different allowances and concessions enjoyed by the nursing staff, but in view of the Surgeon-General's assurance that, even at the present rates, the supply hardly meets the demand, they confine themselves to the following recommendations :—

(a) On the ground of the fall in prices, there should be a uniform cut of 25 per cent on all ration and uniform allowances and a $12\frac{1}{2}$ per cent cut on Dhobi allowances for nursing staff and midwives.

(b) The stipends for nurse pupils should be reduced as recommended by the Surgeon-General, viz.—

1st year Rs. 20 per mensem 2nd year Rs. 25 per mensem 3rd and 4th years Rs. 35 per me	 ensem	•••• •••	•••• •••	[]	Madras.	•
1st year Rs. 15 per mensem 2nd year Rs. 20 per mensem 3rd and 4th years Rs. 25 per me	ensem	•••	•••• •••	···· }	Mufassal.	

(c) The stipends for Indians and Anglo-Indian midwifery pupils should be reduced from Rs. 35 to Rs. 30.

17th Meeting held on 15th September 1931.

9. The special pays and allowances granted in the following departments were examined by the Committee and their recommendations are recorded in column 19 of the statements attached (not reprinted here):--

Ν.

- (1) Jails.
- (2) Medical—Chemical Examiner to Government.
- (3) Public Health-Town-Planning.
- (4) Veterinary.
- (5) Industries.
- (6) Fisheries.

(7) Miscellaneous Departments-

Labour.

Inspector of Factories.

Registrar-General of Births, Deaths and Marriages.

Board of Examiners.

Commissioner for Government Examinations.

10. The Committee resumed the discussion of general principles, which had been begun at the 14th meeting, and decided to record the following conclusions in the light of the recommendations they had actually made in dealing with individual special pays and allowances in the departments taken up for examination :---

(1) The Committee agree that the theoretical justification for special pays is sound. The justification, broadly speaking, is that it is impossible to fix a basic scale of pay for a service which will take into consideration all the manifold variations in the character of the work which an officer may be called upon to perform, at different times or in different parts of the Presidency; and that therefore it is cheaper and more convenient to fix a basic scale of pay corresponding to the normal character of the work to be done and to provide for the variations by a reasonable system of allowances in one shape or another. They fear, however, that in practice the system is always likely to give rise to wasteful expenditure, unless the criteria with reference to which special pays are granted are very carefully drafted and are adhered to with the utmost strictness. They accept provisionally the following criteria, but will re-examine them again when their scrutiny of allowances has been completed :—

(i) Do the particular duties, for which an allowance is given, so far differ, in kind or in intensity, from those for the performance of which the service was recruited, as to justify a special remuneration?

(ii) If the duties are of a kind outside the normal duties of the service, is the addition to the normal work of the service, which the performance of these duties involves, really so material as to justify the grant of a separate remuneration, in order to secure the contented discharge of those duties by the staff?

(iii) Having regard to the particular locality or other conditions under which the normal duties have to be done, is the grant of an additional remuneration for the discharge of those duties in any case justifiable?

They consider that the criteria, as finally approved, should be incorporated in the Manual of Allowances and that no special pay should be granted in future that does not strictly satisfy the tests laid down.

(2) The Committee accept the suggestion that there should be only three classes of special pay—(1) for special work, (2) for extra work and (3) for risk to health. Special pays should be grouped in one or other of these classes according to the criteria referred to above.

(3) The Committee agree that the present judicial pays should be classed as personal pays and that the present language pays should be grouped with Class I allowances.

(4) The Committee accept the following revised grouping of allowances :---

GROUPING OF ALLOWANCES.

	Present.	· .		Propo	sed.	
Group			Title.			Group number.
	Special pays.	Re	munerat	tive.		
III II	Added responsibility. Arduous or dangerous duty. Specific addition to work. Unhealthy localities. Compensatory.	Special work Extra work Risk to health Unr	 emunera	 	•••	I II III
v	Expensive localities— (a) Madras. (b) Hill stations. (c) Other localities.	Madras— (a) House. [(b) Conveyance Mufassal— (a) Hill station (b) Other expe	 0.5.	calities.		IV V
VI X	 Conveyance. Free quarters, etc.— (a) Free quarters. (b) Concessional rates of rent. (c) House-rent. (d) Electrical supply. 	(c) Conveyance Housing— (a) Free quarter (b) Concessions Governme (c) House-rent. (d) Electrical s	ers. Al rates ent quar	of rent	•••	VI VII
VIII	Miscellaneous allowances and allow- ances for military officers in civil employ— (a) Uniform. (b) Ration. (c) Dhobi. (d) Tentage *. (e) Travelling staff †.	(a) Infectical e Miscellaneous (a) Uniform, h (b) Ration. (c) Dhobi.		d saddle	ery.	VIII
IX VII	 (f) Horse and saddlery. Personal pay. Emoluments classed as pay— (a) Judicial pay ‡. (b) Language pay §. 	Personal pay Allowances for n civil employ.	nilitary	officers	 in 	IX X
	• To be abolished. † To be included under Travelling Allor ‡ To be included under Personal Pay. § To be absorbed in Class I (proposed).	wances-Fixed travelling	allowance	֥		

. MADRAS ALLOWANCES.

(5) The scheme for Madras allowances explained in the Secretary's memorandum was fully discussed and the Committee reached the following conclusions :----

(a) They agree that some form of allowance is justified to meet the extra. cost of living in Madras for those Government servants whose pay is fixed, not with reference to Madras conditions, but with reference to ordinary mufassal conditions. They further consider that the main, if not the only, element in the expensiveness of Madras that need be taken into account is the extra cost of house-rents.

(b) In view of the above decision, they consider that the present system of Presidency allowances should be exchanged for a system of Madras House Allowances and that there is no necessity to provide any system of Madras Conveyance Allowances as suggested in the memorandum. They are of the opinion that it would be unwise for Government to admit the principle that Government servants should be compensated for the cost of travelling to and from their offices by the grant of a specific allowance for this purpose.

e. ' (c) If a system of Madras House Allowances is to be introduced, the first -question for decision is the number of groups into which Government servants should be classified for the purpose of estimating the amount of house-rent that the members of each group might reasonably be expected to have to pay. After considerable discussion of alternative groupings, the Committee finally accepted as reasonable the following grouping :--

Average

••	hou fo	ndard se rent r the roup.
		RS.
Gazetted Officers.		
I. All Government servants whose total emoluments (excludit compensatory allowances) exceed Rs. 1,000		250
II. Government servants, not included in Group I, the minim pay of whose time-scale is not less than Rs. 350	um. 	150
III. Government servants, not included in Group I, the minim pay of whose time-scale is not less than Rs. 200	um 	75
Non-gazetted Officers.		
IV. Government servants, the minimum pay of whose time-so is not less than Rs. 120	ale	35
V. Government servants, the minimum pay of whose time-scal not less than Rs. 60	e is 	15
VI. Government servants, the minimum pay of whose time-scal not less than Rs. 35	e is 	12
VII. Government servants, the minimum pay of whose time-scal less than Rs. 35	le is 	8

(d) The next question is whether flat rates of house allowance should be given to the members of each group, based on the average requirements of the members of that group, or whether, as proposed in the memorandum, the allow--ance should only be given to those who have to pay more than 10 per cent of their salaries by way of rent, for which purpose maximum rates should be fixed for each group and the allowances should be varied within those maxima according to individual requirements. The Committee recognized that the latter system is likely to prove more economical than the former, but they saw as a grave objection to it the danger that the amount of work entailed in investigating applications for allowances will be excessive, particularly when the large number of lower paid men is taken into consideration.

The Committee however finally agreed that this objection was not likely to be really serious if the system of variable rates were confined to gazetted officers only and if non-gazetted officers were given flat rates based on the maximum rates proposed in the memorandum.

(e) The Committee therefore recommend the following flat rates for non-gazetted officers :---

Group.							in	proposed memo- andum.	As recom- mended by Committee.
							J	25.	RS.
IW		•••	•••		•••	•••	•••	20	18
V	•••	•••	•••	•••		•••	•••	12	10
VI		•••	••••	•••	••	***	•••	8	8
VII	•••	•••	•••	•••	••	•••	•••	4	4

The Committee further recommend that these flat rates should not begiven to the occupants of Government quarters for which standard rents are charged—much less to the occupants of free quarters.

(f) If the system of variable rates representing the actual excess over 10 per cent of pay is to be applied to gazetted officers, it remains to consider whether the rates proposed in the memorandum are reasonable. On the ground that officers in the mufassal sometimes have to pay more than 10 per cent of their salary as house-rent and receive no compensation, the Committee decided to-reduce the rates as follows:—

Group							in	proposed memo- andum,	Rate proposed by Com- mittee.
					-			RS.	RS.
Ţ	• • •	•••	•••		•••	•••		100	80
II		•••	***	***				75	60
III	•••	•••	***			•••		4 0	35

(g) The Committee agree with the suggestion that applications for allowances should be made by departments in batches at stated intervals and (apart from changes of personnel) that no upward variation in the allowances granted should be permitted between the dates fixed. They suggest that the interval should be one year.

They agree that it should be incumbent upon an officer who ceases to be eligible for an allowance or who becomes eligible for a reduced allowance, to report the fact himself.

18th Meeting held on 16th September 1931.

[R. G. GRIEVE, Esq., C.I.E., Director of Public Instruction, and L. H. GREG, Esq., Chief Engineer, P.W.D. (General, Buildings and Roads), were also present during the discussion of special pays and allowances in the Educational and Public Works Departments.]

11. The special pays and allowances granted in the following departments were examined by the Committee and their recommendations are recorded in column 19of the statements attached (not reprinted) :---

- (1) Land Revenue—Board of Revenue, Land Revenue and Settlement and District Administration, excluding Survey.
- (2) Excise.
- (3) Forest.
- (4) Registration.
- (5) Irrigation-Minor Irrigation.
- (6) Staff and Household of the Governor.
- (7) Chief Secretariat.
- (8) Judicial (excluding gazetted officers).
- (9) Education.
- (10) Medical-School of Indian Medicine and Hospital attached to it.
- (11) Public Health—Sanitary Engineering.
- (12) Agriculture.
- (13) Cinchona.
- (14) Miscellaneous Departments-Electrical Inspector to Government and Inspector of Steam-Boilers.
- (15) Public Works Department.
- (16) Cauvery-Mettur Project.
- (17) Hydro-Electric Development.

19th Meeting held on 21st October 1931.

12. The Committee completed their examination of allowances in the following departments :---

(a) Public Health.

(b) Administration of Justice-Gazetted Officers.

(c) Land Revenue-Survey and Land Records.

Their recommendations are recorded on the statements attached (not reprinted).

33rd Meeting held on 17th December 1931.

13. Allowances.—The Committee considered a number of allowances regarding which they had asked for further information when dealing with the whole subject at the September meetings. Their recommendations are recorded in the table forwarded to Government (not printed here).

36th Meeting held on 20th January 1932.

14. Class IV—Special pay for unhealthy localities.—The Committee decided to accept the recommendations of the Board of Revenue that the rates of special pays might be subject to a uniform cut of 10 per cent, except in regard to the Wynaad and Attapadi valley, where they agree that the conditions do not warrant any reduction.

15. Class V—Expensive localities (Compensatory) allowances except the City of Madras.—The Committee agree that the existing rates of all these allowances should be reduced by 10 per cent.

(27) Travelling Allowances.

4th Meeting held on 25th June 1931.

The Committee took up for examination, the possibilities of retrenchment under the heading of "Travelling allowances" and made the following recommendations :—

(1) Restriction of transfers.—The Committee agree that the rules regarding the grant of travelling allowance for journeys on transfer require tightening up and, with this object in view, suggest that the discretion allowed to sanctioning authorities under rule 67 (a) to pass travelling allowance for transfers not ordered strictly in the public interest should be abolished. They also recommended that the attention of heads of departments should be drawn to rule 67 (a) and to the need for interpreting it strictly.

(2) Curtailment of conferences.—The Committee agree to the suggestion that conferences and committees should, as far as possible be curtailed, especially conferences outside the Presidency.

(3) Restriction of touring.—The Committee have no special recommendation to make for reduction of touring.

(4) Reduction of the rates for railway travelling and the liberalization of the "Actual Expenses" rule.—A preliminary discussion took place on the proposal to reduce the rates of travelling allowance for ordinary journeys by rail and to liberalize the "Actual Expenses" rule to cover the case of specially expensive types of journey. Some doubts were expressed as to the suitability of the proposals made, and, before proceeding further, the Committee asked for further statistics to be worked out showing the financial effect of reducing the ordinary rate from $1\frac{3}{5}$ to $1\frac{1}{2}$ (instead of $1\frac{2}{5}$) of the fare and of allowing under the "Actual Expenses" rule one-fourth of daily allowance instead of the present one-third, and a maximum of three servants for first-class officers instead of four, as suggested.

6th Meeting held on 24th July 1931.

The Committee resumed their discussion of travelling allowances and their further recommendations are recorded below :---

RAILWAY FARES.

(4) Reduction of the rates for railway travelling and the liberalization of the "actual expenses" rules.—The calculations placed before the Committee tend to show that the present $1\frac{3}{5}$ fares should be more than sufficient to cover the cost of the average railway journey, when an officer travels with only one or two servants and a small amount of luggage, but that they are not sufficient when a greater number of servants are taken and excess luggage has to be paid for. The Committee consider that it is only Grade I officers who should require to travel in this expensive way on tour and agree that the ordinary rates of allowance should be based on journeys of the cheaper type. They therefore make the following recommendations :--

(a) The existing option of substituting actual expenses for railway fares should be withdrawn from all officers except those of Grade I.

(b) The rate of allowance for railway journeys for all classes should be $1\frac{1}{2}$ instead of $1\frac{2}{5}$ fares.

(c) First-grade officers should be allowed to take up to three servants instead of two when charging actual expenses.

(d) A first-grade officer should not be permitted to have recourse to the actual expenses rule unless he takes with him more than two servants and incurs excess luggage charges.

i

The Committee also approve of the introduction of a rule on the lines of the United Provinces Government rule which, as modified in accordance with recommendation (b) above, runs as follows:—

When a Government servant travels at a concession rate, his railway allowance will be restricted to the actual cost of the railway ticket plus one-half of the ordinary fare. In cases where concession fares are allowed for return journeys, the railway allowance for the return journey will be limited to the actual cost of the return ticket plus one-half of the ordinary fare each way.

All claims for full railway allowance for travel by railway must be supported by a certificate in one of the following forms according to the circumstances :----

^ I

"Certified that concessional rates were not obtainable for any of the journeys covered by this bill," or

II

"Certified that the concessional rates obtainable for the journeys on (date) could not be availed of for the following reasons. . ."

The Committee also recommend that, whenever actual expenses are charged, the proportion of daily allowance admissible under the rule should be one-fourth instead of one-third.

The rate permissible under rule 27 of the existing rules should be reduced from $1\frac{3}{10}$ to $1\frac{1}{8}$ of the ordinary fare.

(5) Reclassification of officers.—The Committee agree that officers whose pay is between Rs. 200 and Rs. 126 (Grades VIII and IX) should be entitled to travel second class, only if intermediate is not available. For all officers whose pay does not exceed Rs. 125, they consider that third class would be appropriate.

(6) Practice of travelling in a lower class and claiming allowances for a higher class.—The Committee consider that officers should be required to certify on their travelling allowance bills that they have travelled by the class for which the fare is claimed. They further suggest that they might be required to quote on the bill the number of the ticket issued to them so as to render the claim capable of check by the railway authorities, if necessary.

The question whether they should be required to attach vouchers to their bills was also considered, but the Committee left it to the Government to decide whether officers should be required to produce evidence of this, or any other, nature from the railway companies in support of their claims.

(7) Road mileage.—In view of the fall in the cost of motors and accessories (including petrol) since the present rates were sanctioned, and also taking into account the rates prevailing in other parts of India, the Committee recommend that mileage rates should be reduced as follows:—

Grade.	-			Existing rate.	Proposed rate.	Grade.				Existing rate.	Proposed. rate.
				A5 .	.8.					A8.	▲ \$.
I	• •		• •	12	8	IX	• •	••		5	3
II		••		10	7	X	• •			4	2
III		• •	•••	8	6	XI	• •	••		4	2
IV		••		8	6	XII		••	• •	4	2
ĪV	•••			6	4	XIII			• •	3	2
VI				6	4	XIV		••	• •	3	2
VII		• •		6	4	XV	••	• •	• •	. 3	2
νπ				5	3	XVI		• •	••	2	2

(8) § (9) Rates for journeys not involving a change of camp.—The Committee then considered certain alternative proposals that were placed before them, namely, that it might be preferable to maintain the existing mileage rates, but limit the total amount of mileage drawn to a multiple of daily allowance. They consider that such a device is unnecessary in the case of ordinary journeys. For journeys not involving a change of camp performed from a camp they consider, however, that it would be preferable to maintain the existing rate of 6 annas a mile for journeys performed by motor car, but to limit the total amount drawn to one and -a half times the daily allowance. They further consider that no special rate is required for similar journeys by motor bicycle. For such journeys they consider that daily allowance should always replace mileage. For journeys not involving a change of camp performed by motor car or motor cycle from headquarters they recommend that the rates of 6 annas and 2 annas should be reduced to 4 annas and $1\frac{1}{2}$ annas respectively.

(10) Mileage allowance for journeys between two places connected by regular motor-bus service.—The Committee recommend that for all grades below the first four only half the ordinary mileage rates should be admissible for journeys. performed between two places connected by regular public motor services.

(11) Actual Expenses Rule.—The Committee are not in favour of an actual expenses rule for road journeys in general, but consider that when an officer of any of the first three grades employs hired motor transport for the conveyance of his personal servants and luggage, in addition to his own conveyance, he should be entitled to charge actual expenses for the journey in place of ordinary mileage, subject to a maximum charge of one and a quarter times the ordinary mileage per mile. All bills for actual expenses under this rule should be supported by vouchers, and the rate of actual expenses for journeys performed in the officer's own motor car, or on his own motor bicycle, should be 4 annas and $1\frac{1}{2}$ annas a mile respectively.

(12) Daily allowance.—Daily allowance is intended to cover the cost of short journeys, not exceeding 20 miles. and also the *extra* cost of living in camp. The considerations which are mentioned under the heading of mileage are, therefore, also relevant in determining the rates of daily allowance; and in addition there is the general fall in prices. On these grounds the Committee recommend the following reductions :—

Grade.			Pres ref		Propo rate		Grade.			Prese rate	nt.	Proposed rate,
			₿#.	.	Bs.	A.				Rs	▲.	B\$. A.
I			10	Ð	7	0	IX	••		1 :	12	18
п	••		7	8	6	0	x		••	1	8	14.
ш	• •	••	6	0	5	0	XI	••		· 1	8	1 4
IV	••	••	5	0	4	0	XII	••		1	0	0 14-
v	••	• •	4	0	3	8	XIII		••	0 1	i 2	0 10
VI	••	••	3	0	2	12	XIV			0 1	10	0 8-
VП			2	8	2	4	XV	••	• •	0	8	06
VIII	••	••	2	0	1	12	XVI	• •	• •	Ó	4	03-

NOTE.-Separate rates for Grade XVI for journeys entride the district or the Presidency to remain as at present

(13) Certificate for drawing full rates of daily allowance.—It may sometimes happen that officers on tour are entertained at the places they visit and are boarded and lodged at the expense of their hosts. The Committee therefore agree that officers should be required to certify that they have actually paid for their board and lodging before claiming full daily allowance. In the absence of such a certificate, daily allowance should be restricted to three-fourths of the full rate.

(14) Replacing mileage by daily allowances in certain cases.—The Committee consider that a rule similar to that in force in the United Provinces should be introduced to replace mileage by daily allowance for journeys performed in conveyances other than those owned or hired by the officer performing the journey.

The United Provinces rule referred to runs as follows :----

"29. (a) If a Government servant travels in a car or other means of conveyance which is his own or which he has hired, then he may draw travelling allowance under rule 27 (B).

"(b) If a Government servant travels in a car or other means of conveyance which is not his own or hired, then he is entitled to daily allowance only.

"(c) For mixed journeys partly by private or hired conveyance and partly by borrowed conveyance or a conveyance provided at the expense of Government, a local fund or an estate, a Government servant is entitled to travelling allowance for each type of journey as a separate individual journey under clause (a)- or (b), as the case may be, subject to the condition that he cannot draw more than what he would have drawn had he done the whole distance covered by the two journeys in his own or in a hired car.

Note.-A borrowed car of which the propulsion charges are paid by the Government servant using it is equivalent to hiring a car. Baception (i).-This rule does not apply to Government servants of the last grade, or to Government servants provided with elephants for their public duties in respect to journeys performed thereon, or to Government servants entitled to travel by rail on pass or requisition. Baception (ii).-The chauffeur of a motor car supplied at the expense of Government or by a local fund or an estate, when making a journey by road on the motor car in his charge, may draw travelling allowance under clause (3) of this rule if the journey involves an absence of at least one night from his headquarters. For a journey which does not involve such an absence he is cotiled to no travelling allowance.

7th Meeting held on 25th July 1931.

The Committee resumed their discussion of travelling allowances and their further recommendations are recorded below :---

Journeys on transfer.

(15) (a) Reductions under railway and steamer fares and daily allowances for journeys on transfer performed by rail or steamer.—The Committee understand that the rates allowed in Madras are considerably more generous than those prevailing in other parts of India. They therefore agree that for railway transfers a Government servant of any grade except the lowest should receive only one extra fare for himself, instead of two as at present; and for steamer journeys an extra three-fourths fare instead of one. Those in Grade XVI should receive an extra half-fare instead of an extra full fare by rail or steamer. The daily allowance at present admissible for all grades should be abolished.

(b) Scale of personal effects.—The Committee further recommend that the maximum scale of personal effects [Rule 68 (iii)] should be reduced as follows :---

					Ма	ands.	
				Δ.	lone.	With	family.
Grade.				Present.	Proposed.	Present.	Proposed.
I to III	••	• •		40	30	60	40
IV to VIII	••		••	20	15	30	20
IX to XVI	••		• •	12	9	15	12

(c) Transport of conveyance.—They further suggest that the conveyances for the transport of which actual expenses might be claimed should be limited to those that a Government servant is compelled to maintain under the rules.

(16) Amendment of rule 69 governing the rates for transfer journeys by road.—Here again the Committee find the Madras rules are more generous than those in other Provinces. The Committee recommend the following rule :-Proposed Rule 69.—(i) If travelling alone, a Government servant of

grades I to XV may draw twice the mileage at the rates laid down for a journey without camp equipment to which his grade entitles him under Annexure I.

(ii) An officer of grades I to III may also draw one extra mileage if three members of his family accompany him and another extra mileage if more than three members of his family accompany him.

A Government servant of grades IV to XV may draw one extra mileage if two members of his family accompany him and another extra mileage if more than two members of his family accompany him.

(iii) When the conveyance by road of personal effects can be performed by a railway or a steamer company or by a local motor transport company at a rate per mile cheaper than the Government servants' mileage rate for ordinary journeys, his claim for the cost of such transport up to the maxima given in rule 68 (iii) will be limited to the actual amount charged by the company (at owner's risk). In other cases one additional mileage may be claimed.

(iv) Government servants of grade XVI may claim travelling allowance at the rates ordinarily admissible for road journeys on tour, and one extra mileage in addition if accompanied by their families.

Norz .--- When extra mileage is claimed on behalf of members of his family, a Government servant must sign a certificate declaring the number of members who travelled with him and their relationship to him.

52

(17) Special rules for High Officials and Madras Legislative Council Members.-The Committee accept the following proposals as reasonable and commend them for the consideration of the Government :---

(i) (a) Honourable Members and Ministers might agree to accept, temporarily and for ordinary journeys, reserved first-class compartments instead of reserved carriages or saloons.

(b) The number of servants for whom free accommodation may be claimed might be reduced from ten to six.

(c) Halting allowance might be reduced from Rs. 15 to Rs. 10 a day. (d) The mileage rate might be reduced from 12 annas to 10 annas a mile.

(ii) For the President of the Legislative Council and Members of the Board of Revenue halting or daily allowance should be reduced from Rs. 10 to Rs. 7, and mileage from As. 12 to As. 8.

(iii) The Deputy President should be entitled to two first-class fares-without additional fares for his servants-for journeys performed by rail.

(iv) The rates for all Members of the Legislative Council (including the Deputy President, so far as daily allowance and mileage are concerned) should be as follows :-

Railway journeys—One and a half fares. Daily allowance—Rs. 7.

Mileage-8 annas.

ALLOWANCES IN SPECIAL TRACTS.

36th Meeting held on 20th January 1932.

(18) Travelling allowances and daily allowances in special tracts.—The Committee, when discussing the rates of travelling allowances desired that rule 41 of the Madras Travelling Allowance Rules, under which the rates of daily allowance and mileage are increased by 50 per cent for journeys in special localities and other higher rates are permitted in specified tracts, should be examined with a view to economy, either by reducing the rates of enhancement over the ordinary rates or by cutting down the list of special tracts. A suggestion was accordingly put to the Board of Revenue and other offices that in practice travelling in some of these tracts might be more expensive than in others and that it might therefore be possible to divide the areas into two classes, one carrying an increase of 50 per cent and the other an increase of 33¹/₃ per cent over the ordinary rates. It was also suggested that some of the areas might be omitted from the list altogether. The Board of Revenue and the officers concerned accepted the general principles of the above suggestion and forwarded a list of detailed recommendations. These recommendations were discussed and accepted by the Committee with slight modifications and were duly forwarded to Government. (The detailed lists are not reprinted here owing to their length.)

FIXED TRAVELLING ALLOWANCES.

7th Meeting held on 25th July 1931.

(19) The Committee recommend that a cut of from 10 per cent to 15 per cent should be applied to all fixed travelling allowances and desire to have definite proposals worked out on this scale to illustrate the results.

They further consider that the subject of the rates for special tracts requires separate consideration, but that, with this exception, the principles of their proposals for the reduction of rates might be applied by Government to all types of journeys not specifically dealt with in these proceedings.

8th Meeting held on 30th July 1931.

(20) The Committee considered a note prepared in pursuance of the request made at the seventh meeting on the subject of reducing fixed travelling allowances. After some discussion they recommend

(a) that all fixed travelling allowances should be reduced forthwith by about $12\frac{1}{2}$ per cent; and

(b) that the Secretary's note disclosing certain apparent anomalies in the rates should be forwarded to Government with the suggestion that all fixed travelling allowances should be examined with reference to the rates fixed for Tahsildars, Deputy Tahsildars, Revenue Inspectors and peons, with a view to assimilating them to these standard rates except where special circumstances warrant a divergence from them.

19th Meeting held on 21st October 1931.

(21) Extension of the system of fixed travelling allowances.—The Committee then took up the question of extending the system of fixed travelling allowances. They agreed that the system was only suitable in cases where an officer has a more or less definite amount of touring to do in a prescribed and generally a small, area; and also provided that the rates of fixed travelling allowance do not involve increased expenditure.

They recommended that Government should examine the question whether there were any further classes of officers falling within the above category to whom the system might be economically extended.

JAMABANDI ALLOWANCES.

20th Meeting held on 22nd October 1931.

(22) The Committee examined Mr. Souter on the proposals made by the Board of Revenue for the reduction of jamabandi allowances. They eventually recommended

- (a) that not more than one village menial from each ryotwari village need accompany the karnam and the headman to the jamabandi camp, and that no karnam or headman should be made to attend more than one centre or camp;
- (b) that no menials from proprietary villages need attend;
- (c) that the allowance for attendance should be reduced from Rs. 2-8-0 to Rs. 2;
- (d) that, following the ordinary Travelling Allowance rule, no allowance need be given to menials of villages within a five-miles radius of the place where the accounts were being checked; and
- (e) that it was unnecessary to muster the other menials at convenient centres for the jamabandi officer to test their fitness for service, this being a duty that the Revenue Divisional Officers and Tahsildars should perform in the ordinary course of their tours.

The savings estimated by the adoption of these recommendations will amount to nearly Rs. 1 lakh a year.

205

(28) Contingencies and Supplies and Services.

41st Meeting held on 30th January 1932.

1. The Committee were supplied with information of the financial effect of the various percentage cuts ordered on various items of Contingencies and Supplies. and Services as a measure of retrenchment during the current year (see also proceedings of 5th meeting at page 83). They consider that future expenditureshould be limited to the reduced provision made as a result of these cuts, at any rate until financial conditions improve.

CHARGES FOR ELECTRIC CURRENT.

2. From the figures supplied to the Committee it appears that, although the Government since 1930 have been enjoying a concessional rate from the Electric Supply Corporation, the amount of energy consumed and its cost have very nearly doubled in the last five years. A certain amount of this increase must be due to new installations and additions to old ones, but the Committee consider that the expenditure on electric current is tending to become extravagant and that this fact should be brought to the notice of all departments of the Government. The only specific suggestions they have to make are

(1) that the use of higher wattage bulbs might be combined with a reduction in the number of points so as to produce more economical results, and

(2) that the use of fans might well be totally prohibited during the months of December and January.

The Committee understand that the question of the rate at which electricity is at present supplied, both to Government and to the public, by the Electric Supply Corporation is now under the consideration of the Government. They understand that there is a case for a reduction of the rate and they support the suggestion that the matter should be pursued.

TELEPHONES.

3. The Committee examined the list of installations that have been dismantled as a measure of economy during the current year, and are inclined to think that the abolition of residential connexions for Government medical officers is undesirable. In this connexion, however, the Committee agree that it is unfairthat Government should bear the whole cost of residential connexions supplied to their officers, when it is a well-known fact that such telephones are largely used for private purposes. After some discussion the Committee considered

(a) that Government should definitely decide which of their officers require telephones in their residences on public grounds and should make the installation of such telephones obligatory,

(b) that in all such cases Government should levy a fee from the officer in question at a flat rate which should not exceed 50 per cent of the average monthly cost of the rent and calls, and

(c) that not more than one residential connexion should be supplied at Government cost in any single bungalow or flat.

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(29) Miscellaneous.

13th Meeting held on 8th August 1931.

1. Method of retrenching personnel.—The Committee desired at this point to record their opinion, for the information of Government, that whenever their proposals for economy entailed retrenchment of personnel, efforts should be made, in giving effect to them, to avoid, as far as possible, dispensing with the services of men who had not earned their full pensions.

2. Proposals for retrenchment from Service associations.—The Committee considered whether any useful purpose would be served by inviting proposals from the various service associations on the subject of retrenchment. They decided that it would not, but that any representations received from such associations might be considered on their merits.

14th Meeting held on 11th September 1931.

3. The Committee decided to alter paragraph 1 of the proceedings of the 13th meeting, held on the 8th of August, to read as follows:—

'1. Method of retrenching personnel.—The Committee desired at this point to record their opinion, for the information of Government, that whenever their proposals for economy entailed retrenchment of personnel, efforts should be made to give effect to them by retiring men who had earned their full pension, instead of dispensing with the services of men who have not earned any pension, or probationers. They further expressed the hope that, when the services of men of the latter category have to be dispensed with, owing to retrenchment, the principle of communal representation would be observed as far as possible.'

STATEMENT OF ECONOMIES.

4. The Committee were supplied with a statement showing the economies already actually secured or ordered, either in pursuance of their recommendations, or as a result of the independent action taken by Government. The Committee asked to be supplied with a further summary in a form suitable for communication to the press, and the Secretary undertook to supply such a summary, if possible, on 14th September.

16th Meeting held on 14th September 1931.

5. A note summarizing the progress made in retrenchment since the beginning of the financial year was approved and issued to the press.

40th Meeting held on 29th January 1932.

LEAVE RULES.

6. In view of the increasing Indianization of the Services the Committee agree that the existing leave rules are somewhat unduly liberal. They understand, however, that the whole question of revising the rules in order to secure economy is under the consideration of the Government of India and they do not therefore propose to submit any detailed recommendations on the subject.

GOVERNMENT HOLIDAYS.

208

7. In view of the fact that large numbers of Government servants continue to work on gazetted holidays, the Committee do not think that a reduction in the number of holidays would be likely to lead to any reduction of establishments or decrease of expenditure. They cannot recommend a reduction in the number of holidays on any other ground. They therefore confine themselves to the recommendations that they have already made regarding the curtailment of vacations in the Judicial department.

41st Meeting held on 30th January 1932.

LANGUAGE REWARDS.

8. The economy effected under this head as a result of the last Retrenchment Committee's recommendation has reduced the expenditure to a very small sum. The Committee have no recommendation to make.

APPENDIX III.

RETRENCHMENT—STATEMENT OF SAVINGS.

(Corrected upto 1st March 1932). Explanatory Note.

The following tables—A, B, C and D—give details of the savings proposed, accepted, under consideration, or not accepted in the expenditure of the various departments. In addition there are savings common to all departments that cannot be so easily tabulated and that fall under the general headings of Pay, Allowances and Contingencies. The manner in which these savings have been displayed is explained as follows :--

In the first place, there is the emergency ten per cent ' cut ' on pay and special pay, for which the Committee are not responsible, but the effect of which is given for information. This emergency ' cut ' will produce Rs. 9.85 lakhs during the current year and Rs. 39.59 alkhs in 1932-33; but the savings will disappear in 1933-34. On the other hand, from then onwards, it is hoped that the effect of the Committee's recommendations for the revision of the pay of future entrants to the various services will begin to be felt. The effect of these proposals may, very roughly, be placed at about Rs. 1 lakh in the first year rising in about 25 years to Rs. 50 lakhs. The effect of the emergency ten per cent ' cut ' for a full year has accordingly been shown in table A; the effect both for the current year and for 1932-33 is shown in table B; while in table C is included the financial effect of the revision of pay for future entrants.

In the second place, there are the Committee's recommendations about allowances under the three headings of (a) Special pays, (b) Compensatory allowances and (c) Travelling Allowances.

Under (a) Special pays the fact that the emergency ten per cent ' cut ' is levied on special apys as well as pay has been left out of account. The total savings recommended by the Committee come to about Rs. $4\frac{1}{2}$ lakhs (see table A). Of this Rs. 81,000 is shown as accepted for 1932-33 in table B; Rs. 3,65,000 is shown as under consideration in table C; while the balance of Rs. 4,000 is shown as not accepted in table D.

Under (b) Compensatory allowances there is the complication that the Com-mittee recommended a scale of arbitrary 'cuts' pending a detailed examination. The financial effect of the arbitrary 'cuts' is about Rs. 76,000 during the current year, while their detailed recommendations account for Rs. $2\frac{1}{2}$ lakbs in a full year. This last figure has been shown in table A. In table B the savings from the arbitrary ' cut' are shown against the current year while Rs. 45,000 are shown against 1932-33, as representing that portion of their detailed recommendations which has been accepted by Government. In table C a sum of Rs. 1,69,000 is shown as being under consideration, while in table D a sum of Rs. 36,000 is shown as having been not accepted.

Under (c) Travelling Allowances, savings were secured during the current year partly by an arbitrary reduction in the budget provision and partly as a result of the Committee's recommendations for reduction in the rates, which have been accepted by Government. The total effect of these recommendations is Rs. 8.80lakhs and this figure has accordingly been entered in tables A and B for future years, while the amount actually secured during the current year by the combination of the two methods referred to above comes to Rs. 7.44 lakhs and is included in table B.

Finally, under Contingencies of all kinds, the Government imposed certain percentage 'cuts' in the provision for the current year (savings Rs. 8.38 lakhs), which, on the Committee's recommendation, have been repeated in next year's budget (savings Rs. 8.29 lakhs). The financial effect of these ' cuts ' is accordingly -displayed both in table A and table B.

TABLE A.

STATEMENT SUMMABIZING THE FINANCIAL EFFECT OF RETRENCEMENT PROPOSALS

	Budget		Savings in	a full year.		Percentage of savings	
Major head of account.	Estimate, 1931–1932.	Table B (accepted.)	Table C (under con-	Table D (not	Totals of tables B, C	to budget provision [col. (6) t	
(1)	(2)	(3)	sideration.)	accepted.)	and D.	col. (2)].	
. Expenditure heads.	RS.	 	(4) B8	(5) Re,	(6) 	PER CENT	
-							
5. Land Revenue	10 21 000	7,86,200	1,55,000 1,03,900	51,800	9,40,200 3,76,900	37-8 8-3	
7. Stamps		51,400	25,000		76,400	11.8	
8. 8-A and 52-A Forest	0.0 05 700	2,94,100	1,72,000	8,000	4,69,100	10.2	
9. Registration	4 40 00 000	2,00,300 6,54,000	10,600		2,10,900 6,54,000	6-9 5-8	
2. General Administration	2,82,94,200	6,91,500	7,93,900	26,000	15,11,400	5.8	
4. Administration of Justice		3,63,400	36,600	47,600	4,47,600	4.4	
5. Jails and Conviot Settlements. 6. Police	29,27,000 1,76,40,400	4,19,300 6,89,900	1,63,000	••	5,82,800	19-9	
7. Ports and Pilotage	28,800	1,500	1,08,100	••	7,48,000	4·2 5·2	
0. Scientific Departments	2,70,800	85,800	2,500	••	87,800	14.0	
1. Education	2,64,77,800	19,48,000	2,43,700	25,400	22,12,100	8.4	
2. Medical	94,75,000 • 40,84,800	4,68,700	70,400	4,100	5,43,200	5.7	
Agriculture	20,85,900	10,55,400	28,000 1,63,800	1,01,000	11,84,400 2,97,800	29·0· 14·6-	
Veterinary	12,28,700	26,600	1,73,900		2,00,000	16.8	
Co-operative credit	12,40,800	1,00,600	18,300	45,600	1,64,400	18.8	
5. Industries and Cinchona		1,38,900	1,95,200	• •	3,34,100	25-4	
Fisheries Miscellaneous Departments —	7,97,700	1,99,000	97,600	• •	2,96,500	87.2	
Labour	20,38,800	4,06,400	8,000		4,09,400	20·1	
Other Departments	6,83,000	38,400	27,600	••	66,000	· 9·7	
Motor Vehicles TaxationAct.				••			
l. Civil Works	†2,18,38,600 1,00,000	29,00,000 75,000	6,98,000	••	85,93,000	16.5	
5 & 45-A. Pensions	79,88,400	2,20,000	· ••	••	75,000 2,20,000	75·0 2·8	
. Stationery and Printing	28,57,000	1,62,900	2,00,000	••	8,62,900	164	
7. Miscellaneous	4,21,000	10,900		••	10,900	26	
Total I	§17,26,78,900	1,22,37,800	34,84,500	3,04,500	1,60,26,300	8 .3	
. Expenditure Common to all Departments.	•						
) Special pays		81,000	8,65,000	4,000	4,50,000		
Compensatory allowance Travelling allowances (including	Included	45,000 8,80,000	1,69,000	86,000	2,50,000 8,80,000		
fixed travelling allowance).	ander I.	0,00,000		••	0,00,000		
) Contingences and supplies and	Expendit are						
Services-	heads.)						
(i) Petty construction and repairs.		1,80,000	••	••	1,80,000		
(ii) Books and periodicals.		64,000			64,000		
(iii) Other contingencies		6,85,000	••	••	6,35,000		
and supplies and services.							
Total II		18,85,000	5,84.000	40,000	24,09,000		
Total I and II	17,26,78,900	1,40,72,800	40,18,500	8,44,500	1,84,35,300	20.7	
		<u> </u>			<u> </u>		
I. Increase in Revenue see Table on page 211 infra.		2,74,100	8,30,900	29,500	11,84,500		
		1,48,46,400	48,49,400	8,74,000	1,95,69,800		
Total I to III		1,91,6		0,1*,000	1,00,00,000		
IV. Pay		89,69,000	Rs. 1 lakb		Ne. 1 lakh		
			rising to		rising to		
			Rs. 50 lakhs in about 25		Rs. 50 lakhs in about 25		
	ļ l		years.		years.		
<u> </u>		[-				
Grand Total	. I	1,83,05,400	48,49,400		1,95,69,800		
			plus Rs. 1 lakh to		pius Rs. 1 lakh to		
	j		Rs. 50		Rs. 50		
	-		lakhs.		lakhs.		

• Includes and + excludes Rs. 9,73,100 relating to grants for water-supply and drainage works carried out by the Public Works Department. § From the total budget figure of Rs. 18,22,12,800 Rs. 95,48,600 under Major heads 19, 20, 21 and XXX-A have been excluded and Rs. 13,200 under Major head 52-A have been included.

TABLE A	-cont.
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- 211

STATEMENT SHOWING	THE FINA	NCIAL EFFECT	OF	RETRENCHMENT	PROPOSALS-cont.	

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				Increase in	a full year.	
Heads of account.	Table B (accepted).	Table C (under con- sideration).	Table D (not accepted).	Totals of tables B, C and D [columns (2) to (4)].		
(1)			(2)	(3)	(4)	(6)
Inc	rease in	R	evenue.			
			¥8.	(RS.	B 8.	B8.
VI. Excise		••		1,25,000	••	1,25,000
VII. Stamps				2,40,000	• •	2,40,000
IX. Registration		••	1,67,000		••	1,67,000
XVII. Administration of Justice	••		5,600	25,500	••	31,100
XXI. Education	••		· · ·	60,000	••	60,000
XXII. Medical	••	••	21,500	2,000	2,500	26,000
XXIV. Agriculture, Veterinary and Co-operativ	e Credit	••	37,100	2,600	••	39,600
XXV. Industries	••	••	6,300		••	6,300
XXVI. Miscellaneous Departments	••	••		21,000	••	21,000
LXXV. Miscellaneous— (1) Heads of Provinces and Headque lishments.	arter Es	tab-			27,000	27,000
(2) District Administration				3,00,900		3,00,900
(8) Madras Services Commission			36,600		• •	36,600
(4) Local Fund Audit Department	••	••	· · · '	54,000		ô 4,00 0
	Total		2,74,100	8,30,900	29,500	11,34,500

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,TABLE B.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33

	Savings actual definitely or current year	lered in the	Sa	vings in 1932–83	•
Heads of account and nature of savings.	Becurring.	Non- recurring.	Recorring.	Contingently recurring.	Non-
(1)	(2)	(8)	(4)	(5)	(6)
	Re.	R8 .	128,	1 B 9.	Rg.
5. LAND REVENUE.]	
1. Abolition of 2 Survey Parties con- eisting of 4 Assistant Directors of Survey and their establishments.	}				
2. Disbandment of No. III Settlement Party consisting of Special Settle- ment officers and staff and reduo-	1,60,800		7,12,000		••
tion in the strength of Settle- ment Party No. IV. 3. Additional savings under other	J 	78,200			78,200
items such as travelling allowance, contingencies, etc.					
Total-Land Revenue	1,60,800	73,200	7,12,000		78,200
· 6. Excise.	· · · · ·				
 Abolition of 2 Assistant Commissioners, 7 Inspectors and the Assistant Secretary to the Com- missioner, 5 Assistant Inspectors, 19 Sub-Inspectors, 1 temporary analyst, 15 clerks, 287 pecas and sanotioning 1 Inspector in place of the Secretary to the Commis- sioner, 5 Assistant Inspectors for sub-circles and 1 Superintendent for office in place of the Assistant Secretary. 	16,700	,	1,86,000	••	••
2. Discontinuance of certain temporary establishments consisting of 2 Assistant Inspectors, 4 Sub- Inspectors and 28 pecus.	••	••	18,500		
3. Discontinuance of preventive train-		••	2,000		.!
ing of officers and clerks. 4. Restriction of rewards	11,500	••		15,000	••
 Reduction in the scale of sapply of clothing and equipment so as to reduce the present cost by at least 15 per cent. 	1 ,700	••	\$,700	•••	
 6. Additional savings under other itams such as travelling allowance, conting encies, etc. 	••	13,800	••	••	••
Total-Excise	81,900	18,800	2,06,200	15,000	
7. STAMPS.					-
1. Abolition of the posts of 1 elerk and 1 peon.	200		800		K 4
 Savings in the payment of discount consequent on the anticipated fall in the sale of stamps. 	50,000	36,000	••		50,00
8. Reductions under freight charges		600		·	60
Total—Stamps	50,200	36,600	800	••	50,60

Expenditure heads.

TABLE B-cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

Heads of account and nature of savings.	Savings actually secured or , definitely ordered in the surrent year (1931-32).		Savings in 1932-1933.		
	Recurring.	Non- recurring.	Becurring.	Contingently recurring.	Non- recurring.
(1)	(2)	(8)	(4)	(5)	(8)
	18 .	25 .	E 8.	E \$.	R5 .
8 AND 8-A FOREST.					
1. Abolition of the system of issuing permits through Permit-issuing officers on payment of commis- sion.		5 dE 000			
2. Restriction of timber operations and cutting down expanditure on communications.	א אָ אָראָ אָנאָ	1,45,900	••		1,59,30
 Minor savings under purchase of livestock, restriction of expendi- ture under fire protection, etc. Abolition of the entire Forest Panchayas staff of one Forest Panchayas Officer, 28 Forest 	28,200		1,09,800		
Deputy Tahsildars and their establishment. 5. Stopping the payment of a moiety of compounding fees and fines in forest offences reported by forest panchayate.	700	••	25,000	· · ·	
Total—Forest	1,17,800	1,45,900	1,34,800		1,59,80
9. REGISTRATION.				ł	
1. Abolition of (1) the post of Inspector of Registration offices and his peon.	2,200		6,300	 	
(2) Twelve clerks in District Registrars' offices.	2,800		6,900		
(3) Itinerating centres	400]	1,500		
 Abolition of aix Registration dis- tricts, vis., Anantapur, Coddapah, Erode, Palghat, Villapuram and Erode, by smalgamating axisting oharges. 	8,500		56, 700		
S. Non-employment of temporary alerks and Sub-Registrars.	••	28,000	••	45,000	
4. Stoppage of recruitment of Sub-		. 900		900	
Registrars. 5. Additional savings under other items, such as travelling allow- ance, contingencies, etc.	19,90 0	68,100	••	19,900	63,10
Total-Registration	28,300	92,000	71,400	65,800	68,10
15. XIII AND 16. IBBIGATION.					
1. Public Works Department— Irrigation (other than Cauvery- Mettar Project)— Reduction of expenditure on		6,63,400		6,00,000	
works outlay." 2. Minor Irrigation— Reduction of temporary establish-	15,200	•	\$4,000		
ment of 1 Supervisor, 24 Over- seers and 36 Lasoars. 3. Restriction of new works to the		8,900		20,000	
barest possible minimum, 4. Savings under Maintenance and Repairs.		14,000		4	
Total-Irrigation	15,200	6,76,800	34,000	6,20,000	<u> </u>

Expenditure heads-cont.

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STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

Expenditure heads—cont.

and the second sec	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-1933.			
Heads of account and nature of savings.	Recurring.	Non- recurring.	Recurring.	Confingently recurring.	Non- recurring.	
(1)	(2)	(3)	(4)	(5)	(6)	
22. GENERAL ADMINISTRATION.	B 8.	¥8.	R6.	f R8.	RS.	
Staff and Household of Rise Essellency the Governor.					4 0.	
1. Abolition of the posts of 1 olerk and 2 temporary harkbaras in the Military Secretary's Office.	40 0		. 800	••	••	
 Abolition of 1 Veterinary Assistant Surgeon and the replacement of the Sub-Assistant Surgeon by a compounder in the Body Guard establishment. 	700	•	3, 500	••	••	
 Keeping certain posts in the Body Guard establishment vacant, Government House furniture— 	••	3,200	••		3,200	
Restriction of Maintenance grant. Ezecutive Councils and Ministers.	" ••	13,000	••		13,000	
5. Discontinuance of Indian News Agency and Renter's telegrams to the Honourable Members and	7,400		. 10,000			
Ministers. 6. Discontinuance of the present system under which Council Secretaries tour at the expense of	••	••	10,000		••	
the state. Total	8,500	16,200	24,300		16,200	
Legielutive Counsil.						
7. Legislative Council-minor savings under establishment.	••	1,000	••		1,000	
Civil Secretariate.						
 Chief Secretariat – Retrenchment in establishment Finance Secretariat – 	100		200			
Temporary discontinuance of the deputation of a Superintendent for training in Accountant- General's office for 6 months.	••		700			
0. Conversion of 9 posts of temporary Upper Division clerks into Lower Division clerks and abolition of			1,300	••	••	
one peon's post. 11. Reduction in contribution for Com- mercial Accountants.	500	·	2,000		••	
12. Revenue Department Savings under pay of officers and establishment.	ı, * *	8,400	••	••	••	
Abolition of the post of one Superintendent and oreation of a clerk's post instead and the abolition of 2 posts of	••	••	2,200		••	
peons. 13. Keeping in abeyance the posts of Under Secretary and 2 peons in	••	••	12,400	1.0	•• '	
the Development Department. 14. Abolition of a temporary Upper Division clerk in the Develop-	••	••	800		••	
ment Department. 15. Charges common to all Secre- tariats-			:			
Abolition of the posts of build- ing overseer, 2 chowkidars, and 1 peon; replacement of Library Soperintendent by	400	100	1,600	••	••	
an Upper Division clerk and holding in abeyance the posts of 1 Lower Division clerk and 1 attender in the Central Record Branch.						

TABLE B-cont. STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

	Expenditu	r e heade—c on	to .			
	Savinge actua definitely or ourrent year	dered in the	Savings in 1932-33.			
Heads of account and nature of savings.	Recutifug.	Nón- returring.	Récurring.	Contingently recarring.	Non- recurring.	
(1)	, (2)	<u>, (3)</u>	.(ŧ)	(5)	(6)	
22. GRMERAL ADMIBISTRATIÓN	RØ,	Rs.	RS.	. B8.	Ra .	
Oivil Secretariate-oont.						
6. Abolition of the post of a peon in the office of the Senior Translator to Government.	••	••	200	·•	••	
7. Madras Record OfficeRetrench- ment in staff.	8,400	600		•	••	
8. Reductions under perminent and temporary establishments in the office of the Inspector of Munici- pul Councils and Local Boards.	_ 5 00	3,000	· ••	8,500	••	
'Total	4,900	7,100	21,400	3,500		
,	· <u> </u>			· · · · · · · · · · · · · · · · · · ·		
Local Fund Audit Department.						
9. Reduction of 2 Assistant Exeminers, 5 Inspectors, 8 clerks and	••	••	89,800		÷.	
8 pauls.)		
,						
District Administration.					5	
10. Abolition of the Personal ⁱ Assistant to the Collector of Visagapatam. 21. Abolition of two divisions, vis.,		••	8,600	••	·	
Atmakur and Baynchoti, 22. Abolition of 13 sub-taluks and con- version of 7 taluks into sub- taluks.	23,800	••	1,20,900	i t		
8. Abulition of Konpatti division, kohohapur, Kuppam and Bimiipatam taluks, sub-taluks of Arava- kurichi in Trichinopuly, Dusi in North Arcot and Pamuru in Kistna and conversion of Chintalapudi taluk into a	••	••	38,000	1 	1	
sub-taluk. 4. Abolition of the post of Special			8,600	••	1	
Deputy Collector, Chandraguri. 5. Abolition of the post of Assistant to the Treasury Deputy Collector of	-•		2,200	4 8	• ••	
Malabar. 6. Disbandment of the temporary establishment for re-writing old records in the Visagapatam	••	••	800	••	¥ • ••	
district. 17. Postponement of the special training in maintenance of Tabsidars and	15,600	••		11,700	'	
Deputy Taheilders. 88. Discontinuance of the anti-malarial operations in the Visagapatam Agency.	10,000	••		10,000	t	
 Reduction in the rates of jamabandi allowances to village menials 	20,000		1,00,000		e	
30 Discretionary grants by Collectore. 31, Reduction under petty construction	24,100	1,25,000	25,000	· ··	1,94,000	
und repairs. 33. Additional savings under contin- gencies, etc.		85,900). - -	76,000	
Total	98,400	1,60,900	2,94,100	21,700	\$,70,00	
Total-General-Administration	1,05,800	1,85,200	8,79,100	25,200	2,87,20	

Expenditure heads-cont.

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STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

	Sivings actually secured or		Savings in 1932-33.			
Heads of account and nature of savings.	Beourring.	Non- recurring.	Becurring.	Contingently recurring.	Non- recurring.	
(1)	(2)	(8)	(4)	(5)	(6)	
	33,8,		B.	R.	RS.	
24. ADMINISTRATION OF JUSTICE.	i				. :	
 Abolition of Small Cause Court, Kumbakonam (including 1 sarish- tadar, 9 clerks and 4 servants). Abolition of Additional Sub-Judge, Calicut. Abolition of 5 District Munsife' Courts (including 43 clerks and Courts (including 43 clerks and Nami 						
 21 peons), Palamcottah, Nanni- lam, Madurantakam, Pattambi and Vayitiri. 4. Abolition of Additional District Munsif, Palghat. 	> 38,600	••	1,19,100	· · · ·		
5. Amalgamation of 4 District Munsifs' Courts (including abolition of 20 clerks and a saving of Bs. 180 per mensem on house-rent)						
Beswada and Nusvid, Trichino- poly and Srirangam, and Gudur and Nellore. 6. Abolition of the Additional District Munsif's Court, Badagara			i i i i i i i i i i i i i i i i i i i			
 (including 8 clerks and 8 peone). 7. Abolition of the following temporary appointments or Courts on the expiry of the period of sanction—Additional Bub-Judges, Guntar and Trichinopoly, and Additional District Munsifs, Berhampur, Beswada, Coimbatore, Guntar, Ongole and Distore, Guntar, Ongole	• •		57,600		*	
 Visianagram and their establishments. 8. Reduction of process-cervice and copyist establishments in the districts of Tinnevelly, Bellary, Kurnool, South Kanara, Ganjam, Bonth Malabar, North Malabar, North Aroot, Trichinopoly, East Tanjore, West Tanjore, Salem, Kistna, Chingleput, Coimbatore, Guntur, West Godavari, East Godavari, Madura and Ramnad (1 Superintendent, 10 Examiners, 11 Readers, 61 Copyists, 3 Attenders, 11 	36,200	••	ļ1,41,4 00	••	••	
Assistant Nazirs, 3 Deputy Nazirs, 151 Amins and 413 Process peone). 9. Abolition of posts of Translators in the Assistant Sessions Courts of Tinnevelly, Nellore, Madura, Salem, Guntur and Ramnad and restoration of the post of elerk kept vacant in the Courts of	••	•• /	4, 800		••	
Nellore and Guntur. 10. Abolition of the post of Translator in the Assistant Sessions Court, Coimbatore.	800	•••	900		••	
11. Abolition of the post of Head alerk in 12 Sub-Courts and the sub- stitution in their place clerks, on	••	•••	±, 000	•••	.	
lower scale 12. Abolition of 16 clerks' posts in			6,700		· ••	
several Sub-Conrts. 18. Abolition of the posts of Deputy Registrar and 1 clerk and the creation of a post of Head clerk in the Court of Small Causes, Madras.			1,700		••	

Expenditure heads—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

	Savings actua definitaly or current year	dered in the	Savings in 1932-33.		
Heads of account and nature of savings.	Recurring.	Non- 160urring.	Recurring.	Contingently recurring.	Non- recorring.
(1)	(2)	(3)	(4)	(5)	(6)
24. Administration of Justice-conf.	R 5.	æs.	Ra.	R 8.	R9.
16. Reduction in the pay of acting incombents of the posts of Assistant Registrar, Appellate Bide, and Sub-Assistant Regis- trar, Administrative Department and Second Assistant Regis'rar, Original Side, High Court.		600	••	••	800
15. Discontinuance from 1st January 1932 of supply of Indian Appeals and English Law Reports to the Court of Small Causes, Madras, and the City Civil Court and reduction of supply to the High Court.		- -			
 Discontinuance of the supply of Madras Law Journal to Sub- Courts at district headquarters and of the All-India Ready Referencer supplied at present to the District Judge, Cuddapah. Discontinuance of the present 					
supply to High Court of two oopies of the Indian Cases of the Reports of Patent Designs, Irish Reports and Law Quarterly Review and Cohen's Criminal Appeal Reports. 18. Restriction in the number of copies	> 600 	••	1,100		
of Caloutta Law Journal, Caloutta Weekly Notes, Bombay Law Reporter, Allahabad Law Jour- nal, Law Weekly, All-India Ready Referencer and Income- tax Reports now supplied to the High Court.					
19. Closure of the Stationary Sub- Magistrate's Court, Siruguppa.	1,000	••	2,400		
20. Abolition of a peon's post in the Bench Court, Chingleput.	100	••	200		
21 Reduction in the class of railway fare from second to third to all Jarors and Assessors.	••	••	(4)	••	••
22. Additional saving under other items such as travelling allowances, contingencies, etc.	••	23,700	••	••	28,700
Total-Administration of Justics	76,800	24,800	3,39,400		24,000
26. JAILS AND CONVICT BETTLEMENTS.					
1. Temporary abolition of the post of Superintendent, District Jail, Berhampur.	••	1,500	••	4,400	••
2. Conversion of the Koraput District Jail to the status of a sub-jail and the abolition of the posts of 3 Sub-Assistant Surgeons, 2 clerks, 22 warders and 1 teacher.	6,900		14,000		••
 Abolition of the posts of 10 European warders, 1 Weaving Instructor, 1 Carpenter Foreman, and reduction of the pay of an Agricultural Instructor. 	3,200		11,800	••	••
 Savings under Jail Manufactures Withholding grants for Borstal and Certified schools. 	600	1,40,400 	600	••	1,70,00

Expenditure heads-cont.

(s) Savings not known .

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218

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

Bayings sotually scoured or definitely ordered in the current year (1931-32). Savings in 1932-38. Heads of account and nature of savings. Non-Contingently Non-Recurring Recurring. reourring. reourring, recurring. (2) (3) (1) (4) (6) (6) 29. RS. RØ. 28. 22. . . 25. JAILS AND CONVICT SETTLEMENTSmt. 6. Reduction in the scale of supply of 17.500 19,500 Reduction in the scale of supply of Clothing and Equipment. Additional savings under other items of expenditure, like Contingen-cies, Supplies and Services, Dietary charges, Petty construc-tion and repairs, etc. . . • • 1,89,100 7. 1,99,500-Total-Jails .. 28.200 2,81,000 45,400 4,400 8,69,500 26. POLICE. 1. Reduction of police staff by 22 Sub-Inspectors, 44 head constables, 770 constables and 228 ghat talai-92,100 2,83,500 yaris. yaris. Suspension of the scheme for the training of the Armed Reserve in the Northern Circars. Temporary closure of the Central Bearuits' School, Vizianagram, and reduction of staff in other Parmits' school 11,700 11,700 ., :: 12,000 40,000 and reduction of stan in other Recruits' schools. 4. Cancellation of the Range and Presidency Police Sports and abolition of prizes to recruits. 5. Reductions under Rewards and Honoraris. 6. Reductions in the process of tents 4,000 14,000 22,000 • • ... 80,000 e, 1 • • . . Honoraria. Reduction in the purchase of tents. Reduction of 4 orderlies of Deputy Inspectors-General. Replacement of 286 head constable station-writers by constables. 8,000 . . 1,000 200 10,800 Reduction in the police staff of the Guntur, district by 1 head con-etable and 6 constables. Temporary reduction in the teach-ing and menial staff, of the Police Training School, Vellors, by 2 Inspectors, 1 head constable, 2 watermen, 1 sweeper and 1 seavenger. 1,900 .. •.• . 700 6,100 . . scavenger. 11. Reorganization of the Malabar Special Police, resulting in the reduction of the staff by 1 suba-dar, 4₁ jamadars, 1 havildar-major, 4 havildars, 5 naiks and 7,500 1 constable against an increase of 1 jamadar-adjutant. nalgamation of the Police Hospitals at Rajahmandry and Solem with the main Government 12. Amalgamation 1,100 5,300 Hospitals at those places. 13. Minor savings under Pay of Estab-4,900 800 4,600 . . lishment. 14. Reduction in the scale of supply of clothing and equipment. 1,27,000 .. 15. Additional savings under other items of expenditure, such as Supplies and Nervices, Contin-gencies, Petty Construction and Repairs, etc. 1,06,700 81,500 Total-Police ... 1,45,900 1,02,300 4,41,800 1,16,800 81,500

Expenditure heads-ont.

TABLE B-oost.

219

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33---cont.

	Bavinge actual definitely ordere year (1	ly secured or d in the current 931-82).	Savings in 1932-83.			
leads of account and nature of savings.	Recurring.	Non- recurring.	Recurring.	Contingently resurring.	Non- recurring.	
(1)	(2)	(3)	(4)	(5)	(6)	
27. PORTS AND PILOTAGE.	Eŝ.	BŞ.	Rê.	R\$.	Re.	
1. Abolition of 2 alerks and 1 peon in the office of the Agent to the	••		. 1,000		••	
Government Consignments. 3. Temporary reduction of the post of 1 driver and 2 lasoars.	500			••	500	
Total—Ports and Pilotage	<u> </u>		1,000		500	
80. SCIENTIFIC DEPARTMENTS.						
Mussume.	1					
1. Stoppage of grant to the Indian Chemical Society.	800	••	800		••	
2. Miscellaneous savings in Museum.		2,800			2,800	
Total		2,800	300	··	2,800	
Hydro-Risstric Surssys.						
 Constitution of an Electricity Department with the Chief Engi- neer for Hydro-Electric Develop- ment at its head and the Electrical Engineer and Electrical 						
Inspector under his control. 4. Bavings under Pay of Officers due	8,000	1,500	8,800			
to changes in personnel. 5 Keeping in abevance certain cleri-	1,000	4,000		7,800		
cal and draftsmen's posts. 6. Additional savings under other items of expenditure such as travelling allowance, contingen- cies, etc.		15,600			16,60	
Total	4,000	21,100	8,800	7,800	15,60	
Total-Scientific Departments	4,800	28,900	9,160	7,800	18,40	
81. EDUCATION -TRANSFERED.						
 Voluntary reduction in the statutory grants to universities. Reduction of teaching grants to- 			•••	49,000		
Non-Government Collegee	l)		1	15,300		
District Educational Councils				1,45,700		
Panchayat schoole	> 9,68,500	20,000		14,000	••	
Sanskrit schools			i	19,000		
Reduction in the allotments for night schools.	· p		5,57,000	••		
3. Abolition of special grants to Aided eccondary schools for the im-	1,16,000			1,15,000		
provement of pay of teachers. 4. Reduction of stipends and stipen- diary grants to teachers undergoing training in Colleges	+ -		3,18,800			
and schools. 5. Reduction in the period of tennes of scholarships from 12 to 9 months and non-award of certain)		63,200	12,600		
echolarships. 6. Abolition of sessional schools 7. Restriction of compensations for fee concessions.	11,000 (a)	::	19,100 1,00,000			

Expenditure heads-cont

(a) Included in (d).

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STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

Expenditure heads—cont.

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and the second second second second second second second second second second second second second second second	Savings actuall definitely ordered year (193)	in the ourrent	Savinge in 193233.			
leads of account and nature of savings.	Recurring.	Non- recarring	Recurring.	Contingently recurring.	Non- recorring.	
(1)	(2)	. (8)	(4)	(5)	(6)	
81. BDUCATION-TRANSFEREED-omf.	B 8.	B9.	RŠ	<u></u> £8,	B5.	
8. Reduction in the provisions for building and equipment grants and subsidy for colleges, second-		1,55,000	••	1,55,000	••• I	
ary and special schools. 9. Restriction of instructional tours in Government colleges.	5,000		••	5,000	••	
0. Reduction of the grant to the Meenskshi Training School, Chidambaram, from full to half the net cost.	•••	•••	8,900	••	••	
1. Reduction of grants to Boy Scouts and Girl Guides Associations,		•• •	••	4,600	•••	
2. Abolition of certain adult education		•••	8,900	••	••	
8. Keeping in abeyance the post of Deputy Directress of Public Instruction	· · ·		•••	10,000	••	
 Holding in abeyence certain posts in the Law and Engineering Colleges. 		6,000	••	6,000		
15. Additional under other items such as Travelling Allowance, Contin- gencies, Supplies and Bervices, etc.		. 83,800	••	••	88,80	
Total	15,38,500	2,64,800	10,65,900	7,41,100	88,80	
BESSERVED - EUROPEAN EDUCATION. 16. Beduction of Teaching grants 17. Reduction in the period of tenure of		••	5,000	1, 8 00		
scholarships from 12 to 9 months. 18 Abolition of stipends in Ghora		••	2,000			
Galli. 19. Reduction of provision for buildings and equipment grants.	• • •	19,00 0		19,000		
20. Additional savings under other items such as Travelling Allow ance, contingencies, etc		1,800	••		1,80	
Total .	18,500	20,300	7,000	20,300	1,30	
Education-Reserved-Agency.						
 Bednetion of teaching grants Reduction in the period of tenure o scholarships from 12 to 9 months 		••	3,000	6,000 	•	
 Resumption of provision for new schools. Grants and subsidies for building 		2,000 8,000	• ••	 8,000	2,01	
. and equipment. 25. Additional savings under othe items such as Travelling Allow ance, contingencies, etc.		4,600	•••	•••	4,61	
Total .	8,500	14,600	8,000	14,000	6,64	
Total-Education .		2,99,700	10,75,900	- <u> </u>	- `	
32. MEDICAL.				- · · · · · · · · · · · · · · · · · · ·		
1. Abolition or reduction of five Civi Surgeons and 26 Civil Assistan Surgeons.	1 45,500	1	1,10,200		•	
2 Abolition of male and female Sub Assistant Surgeons in certain Government hospitals.	- 3,200		36,800			
 S. Abolition of 98 posts in the non medical staff. 	14,300	••	55,200	••	··· ·	

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

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		lly secured or d in the current 31-32.)	Savings in 1932-33.			
icads of account and nature of savings.	Recurring.	Non- recurring.	Recurring.	Contingently recurring.	Non- recurring	
(1)	(2)	(3)	(4)	(5)	(6)	
32. MEDICAL-sont.	B.9.	Ra	RS.	B 9.	RŞ.	
4. Abolition of the post of Additional Assistant Surgeon attached to the	1,000		5,900	••	•	
Boyapetta Hospital. 5. Reduction in the pay of demonstra-	2,100	• ••	\$,200	·,	•••	
tors. 5A. Appointment of non-medical men for teaching Chemistry and Biology and revising the scale of pay of non-medical Lecturers in Physics and Assistant Lecturers in Chemistry.			22,200		••	
6. Cancellation of deputation of Civil Assistant Surgeons for training at the Calcutta School of Tropical Medicine in X-ray, Midwifery, Dental Surgery, etc.	4,900	•••		80,500		
7. Cancellation or postponement of 'study leave to medical officers.	34,800			34,800	••	
 Reduction of free studentships and scholarships, sto., including abolition of five stipends to women students. 			10,400	••		
9. Introduction of substituted diet for special diet in the General Hospital.	3,500	••		5,300	••	
0. Introduction of flat rate of capitation	2,900	• ••	4 ,100	••	۰.	
grant to private leper asylums. 1. Discontinuance of maintenance grant to private medical institu- tions.	3,000		8,000			
2. Postponement of building grant to private medical institutions.		1,700		21,800	••	
8. Economy in Home stores		98,600	••	••	9 3,6 0	
6. Central Board of Indian Medicine- Restriction of memberships to	1,500	••	1,500		••	
residents of Madras. 5. School of Indian Medicine—Reduc- tion in the number of stipends to lady students by one and conver- sion of annual grant of Rs. 60 for books into a triennial grant of Rs. 100.			300	••	••	
Additional savings under other items of expenditure such as "Travelling Allowance, Contin- gencies, Supplies and Services, sto.		28,900		••	28,90	
Total-Medical	1,16,700	1,24,200	2,53,800	92,400	1,22,50	
83. PUBLIC HEALTS.						
I. Amalgamation of the post of Director 'of Town-Plaining with that of Consulting Architect to Govern-		••	25,500			
ment. 2 Abolition of the posts of two Deputy Sanitary Engineers and the Personal Assistant to the	2,400		41,5 00	• ••	••	
Senitary Engineer. 3. Abolition of the posts of ten Health Inspectors and of their peons.	·		10,200			

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

	Savings actua		Savings in 1932-33.			
•	definitely ordere year (19	ed in the current 931-82).	Sa	3.		
Heads of account and nature of savings.	Becurring.	Non- recurring.	Recurring.	Contingently recurring.	Non- recurring.	
(1)	(2)	(8)	(4)	(6)	(0)	
83. PURLIC HEALTH sont.	жа	R8.	R\$.	328.	24,	
4. Abolition of the Special Malaria		••	26,000		••	
Officer and staff. 5. Abolition of the lady Sub-Assistant Surgeon and peon in the estab- lishment of the Assistant Director of Public Health		••	1,400	••	•• ,	
(Maternity and Child Welfare). 6. Reduction of Plague staff 7. Stoppage of deputation of Health Officers for training in Caloutta	7,000 6,800		18,200 -	15,800	••	
Behool of Tropical Medicine. 8. Stoppage of quinquennial training of Health Inspectors.	• ••		•4	9,700	••	
9. Restriction of study leave to Health Officers.	••	••	••	12,000	••	
10. Abolition of Health Officer and staff, Planters' District.	2,100		4,800	••	••	
1. Abolition of compounders in the Vizagapatam Agency.	1,000		2,400	••	••	
2. Abolition of anti-malarial staff in the Vizagapatam Agency.	1,300	••	10,900	••	••	
 Abolition of the post of Sub-Assist- ant Surgeon in the King Insti- tute. Guindy. 	1,000		2,400	••	••	
4. Discontinuance of the anti-drink and drug propagands.		1,32,100	1,90,000		**	
15. Savings under Public Analyst's staff.		2,400	••	••	••	
16. Abolition of two temporary hook- worm campaign units	••	••	5,700	••	••	
7. Reduction in grants for water- supply and drainage schemes (including rural water-supply).		6,88,800	••	6,25,000	••	
18. Beduction in the provision for sanitary works in malarial places.		6,000	••	6,000	••	
 Additional savings under other items such as Travelling Allow- ances, Contingencies, Supplies and Services, etc. (including savings under the Sanitary Engineering Department, Director of Town- Planning, Bacteriological labora- tories, etc.). 		52,900	••	••	52,90 0	
Total-Public Health	21,600	8,82,200	8,34,000	6,68,500	52,900	
				· · · · · · · · · · · · · · · · · · ·		
34. AGRICULTURE.						
 Abolition of the pusts of Assistant lecturers in Agricultural Engi- neering, Dairying and Agricul- ture in the Agricultural College. 	••	••	4,600	••	••	
2. Keeping certain posts vacant (inclu- ding the post of Assistant Lecturer in Engineering and about 10		20,800		15,400	••	
Demonetrators' posts). 3. Abolition of the post of Assistant Curator (one post in the upper Schudingthe action)			1,700	**	••	
Subordinate oadre). 4. Closure of the Agricultural Middle School, Talinearmha		••	8,200		••	
School, Taliparamba. 5. Reduction in the value and number		•	600		••	
of scholarships. 6. Works-Petty construction and		82,100	••	40,000	••	
repairs. 7. Bavings due to Director of Agricul- ture's post being vacant for some months.	·	7,000				

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Kapenditure heads-cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

Savings actually secured or definitely ordered in the current year (1931-32). Savings in 1932-33. : Heads of account and nature of savings. Non-Contingently Non-Recurring. Recurring. recourring. recurring. recurring. **(**5) (2) (8) (4) (6) (1) 28. RS. 28. BS. 28. 84. AGRICULTURE-com. 8. Additional savings under purchase 23,600 64,000 • • of seeds, stores, etc. 9. Utilization of the motor-van units •• .. • • .. •• by all departments according to a regular programme of work. . . 83,600 15,100 Total-Agriculture .. 55,400 64,000 • • ł VETERIMART. 1. Abolition of one of the posts of Veterinary Surgeons in the Director's office and creation of a 600 •• Director's office and oreation of a olerk's post in its stead: 2. Suspension of six touring billets and three veterinary dispensaries and transfer of the Veterinary Dispensary at Kovilpatti to Tenkasi. 10,000 800 13,000 . . • 1 3. Non-holding of the Refresher course in the Veterinary College. 700 700 ... 1 Closure of the Veterinary dispens-aries at Udipi, Sivakasi, Kandukur and Battovanipalle. 10,300 5. Abolition of stipends in the Madras 2,000 A bolition of superate in the status Veterinary College and institution of 4 scholarships for depressed and backward classes. Additional savings in expenditure on the purchase of Rinderpest serum owing to the epidemio bains mild. 1,17,700 • • . ! being wild. 1,19,200 10,000 12,900 Total-Veterinary ... 13,700 : • i Ā . . . CO-OFERATIVE CREDIT. Abolition of the post of Special Deputy Director of Agriculture. Reduction in the number of Sub-Deputy Registrare from 43 to 36 and revision of pay of Sub-Deputy Registrare. Stoppage of grants to-(a) District Federations (b) Provincial Co-operative Union Abolition of the post of Deputy Registrar, Ramnad Circle. Discontinuance of the post of Sub-Deputy Registrar, Ramnad, from May 1932. Non-employment of staff sanctioned 9,800 • 38,400 • • . ' ł 21,600 1,200 25,000 1,200 3,900 . . • • 900 ; ••• . . 1,400 •• ... May 1932. Non-employment of staff sanctioned for Land Mortgage Banks. Withdrawal of subsidy to one Training Institute. Additional savings under other items of expenditure such as travelling allowance, contingen-nics. etc. 12,500 12,500 :• .d 4,600 •• \$,700 8,700 . . • • cies. etc. ۶., Total-Co-operative Credit ... 28,700 16,200 84,800 12.500 8,700

Expenditure heade-cont

57

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STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURBENT YEAR AND ANTICIPATED IN 1932-33-cont.

Savings actually secured or definitely ordered in the ourrent year (1931-32). -----Savings in 1982-88. Heads of account and nature of savings. Non-recurring. Contingently Non-Recurring. Recurring. recurring, recurriog. ÷ (2) (8) (1)(4) (5) (6) 28, DS. R. RA. RØ. 85. INDUSTRIES. Oinchona. Restriction of plantations ... 1,200 • 1,200 •• • • • • • • Ľ, Industries. 1. Abolition of one division in District 7,700 •• •• Engineering. 2. Abolition of leather industry class 600 i 600 ... • • in the Leather Trades Institute and the abolition of a post of teacher in the School of Arts and Crafts. 3. Reduction of grants-in-aid by 20 22,000 ••• Reduction of grante-in-aid by 20 per cent. Discontinuance of the contribution to Jamshedpur Technical Institute and reduction of subsidy to Victoria Jubiles Technical Institute, Bombay. Abolition of or reduction in the number of the various scholar-ships (including foreign scholar-ships). •• 6,000 7,000 • • • • •• 8,800 26,900 • • : ships). ships). 6. Postponement of the purchase of plant and machinery for the Pumping and Boring section. 7. Non-purchase of machinery for the Industrial schools at Callant, Bellary and Mangalore. 8. Additional savings under other items of expenditure such as travelling allowance, contingencies, etc. 81,000 81,600 •• •• • • 27,600 27,500 2,500 11,900 2,500 11,900 • • oies, etc. Total-Cinchons and Industries ... 12,900 72,200 64,200 81,200 43,500 Fisheries. 1. Disposal of "Lady Goschen" ... 2. Reduction in staff of Fisheries 68.900 1.02.800 1,200 2,400 •• .. •• schools. 8. Postponement of annual docking 1,500 1.500 • • •• ... and incidental expenses on " Lady Nicholson," ; 4. Suspension of the scheme for the purchase of an engine for 'Pearl' and employment of additional 500 500 • • ... •• 0 erew. 5. Expenses in connexion with the Pearl and Chank Fisheries. 6. Additional savings under other items such as travelling allow-snee, contingencies and supplies and comies 18,200 18,200 •• • • . . 78,600 78,600 •• •• • • and services. Total-Fisheries ... 1,05,700 55,600 93,300 18,200 76,100 87. MISCELLAWBOUS DEPARTMENTS. Labour-Transferred; 1. Closure of about 800 Labour schools and non-opening of new sobools.. 2. Reduction of grants for well works. 8. Other minor savings 35,600 62,000 1,000 60,000 22.000 64,900 4. 18,000 ... • • 900 • • Total ... 60,000 54,900 98,690 40,000 900

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Expenditure heads—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33-cont.

Expenditure heads-cont.

- ·		lly secured or dered in the ar (1981-32).	Savings in 1932-33.			
Heads of account and nature of savings.	• Recurring.	Non- recurring.	Recurring.	Contingently recurring.	Non- recurring	
(1)	(2)	(3)	(1)	(6)	(6)	
37. MINUELLAN BOUR DEPARTMENTS-out.	B 8.	R6.		B8.		
Labour-Reserved.		i				
 Keeping in absyance for two years the post of Labour Commissioner. Savings under establishment on account of— 	27,700	• •	•••	33,500	, 4 -	
 Beduction in district staff. Beplacement of Taheildar Labour Officers by Deputy Taheildar Labour Officers. Temporary reduction in the staff of the Commissioner's 	67,800	2,500	99,000	•	••	
office. 6. Closure of Kallar Industrial centres and nearly 70 Kallar schools in Maduma, Ramnad and Tanjore	78,800	15,900	98,100		••	
districts. 7. Closure of Reformatory school for	: 4,5 00	••	8,700		: ••	
girls at Nellors. 8. Reduction in expenditure under	•	2,400	••	1,800	••	
Criminal Tribes Settlements. 9. Postponement of construction of	••	18,000		13,000		
houses for Pulianthope labourers. 10. Abolition of District Labour Officers, Madres, Salem, Tinnevelly, Coimbators, Chittoor, Kurnoal	4,100	••	80,000		••	
and Cuddapab and their staff. 11. Closure of Pallavaram settlement 12. Suspension of the soheme for the reelamation of Thottia Naioks.	8,600	4,700	8,600	4,700	A 6 P 1	
13. Reduction in Boarding grants to oriminal tribes ohildren.	4,400	2,800	. 5,600	••	••	
14. Additional savings under other items such as travelling allowance, optingencies, etc.	••	7,600	•• •	••	7,60	
Total	1,90,900	48,900	2,44,900	58,000	7,600	
Total—Labour ,,	2,45,800	1,47,500	8,04,900	93,000 ,	.8,50	
Impostor of Fasteriss.		•				
 Abolition of a Circle Office	8,000 200	••	5,600 500		••	
17. Savings under leave allowances Inspector of Steam Boilers.	••	500	- · 8		••	
18. Keeping in abeyance the posts of Personal Assistant to the Chief Inspector and of his peon.		&,3 00		6,000	••	
Beaminations.						
19. Savings in rent due to Government Examinations being held in Government buildings.	100	••	800	••	••	
20. Reduction in the scale of remune- ration paid to examiners.	*\$,8 00	••	, 6,800 ,	••	••	
Inspection of Motor vehicles.	}			. ,		
81. Reduction of honorarium paid to the Commissioner of Police for half- yearly examination of motor buses.	800	••	, 8,800	•• I	••	

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STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33---cont.

	definitely or	lly secured or dered in the r (1931-82).	Savings in 1932-33.			
Heads of account and nature of savings.	Recurring.	Non- recurring.	Becurring,	Contingently recurring.	Non-	
(1)	(2)	(8)	(4)	(5)	(6)	
97. MINCELLAN ROUB DEPARTMENTS - sont.	建 8.	E \$.	R9.	28.	89.	
Bleet risal Inspector. 22. The posts of Junior Inspector and certain others not being filled up and other minor savings.	••	5,000		5,600		
Compilation of Vital Statistice.	1	:	,			
23. Abolition of 18 posts of clerks in Collectors' offices.	1,000	: ••	10,800		· ••	
Total	9,400	9,800	26,800	11,600		
Total-Miscellaneous departments.	2,55,200	1,67,300	3,81,700	1,04,600	8,5	
41. CIVIL WORES.		'				
1. Reserved-Residences of His Excel- lency the Governor- Reduction of grant for original	••	8,900			'	
works and repairs 2. Agency-Restriction of works		1,41,700	li	17,00,000	:	
expenditure. S. Transferred—Postponement of all new works and restriction of	••	15,84,800	<u>ا</u>	17,00,000	· ••	
expenditure on works in progress. 4. Reductions in establishment		9 47 800	2,00,000	8 49 999		
 Reductions in establishments Reductions of grants for roads and bridges including village com- munications. 	••	2,47,800 6,16,000		2,00,000 8,00,000	••	
TotalCivil Works	**	25,49,200	2,00,000	27,00,000		
43. FAMILE RELIEF.						
Reduction of allotment for expendi- ture under Famine Belief.	••	99,000			75,000	
45. & 45-A. PEBEIONS.		1				
1. Compassionate gratuities	••	33,000 2,00,000		25,000 1,85,000	10,00	
Total—Pensions	••	2,83,000		2,10,000	10,000	
46. STATIONERY AND PRINTING.			· · · · · · · · · · · · · · · · · · ·		میری هندن در .	
1. Abolition of one head clerk and two clerks in the office of the Superin-	•••	••	2,500	•••	••	
tendent of Stationery. 9. Abolition of a peon and one muchi in the Stamp and Stationery	200	••	400	••	••	
office. 5. Reduction in the scale of supply and extension in the period of wear of certain stationery articles.	54,500	••	60,000	••	••	
 Postponement of the printing of the Bettlement Registers at private presses. 	••	60,000		••	••	
 5. Reduction in printing establishment. 6. Additional savings under stores 	15,000	••	20,000		80,000	
Total-Stationery and Printing	69,700	60,000	82,900	••	80,000	
47. MISCHLLAWBODS.						
1. Charges on account of European vagrants.	••	100		100	••	
2. Charges on account of the visit of high personages.	•••	1,000			•• -	
8. Irrecoverable temporary loans written off-Miscellaneous.		2,500	••	••	.2,600	

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227

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN 'THE CURRENT YEAR AND ANTICIPATED IN 1932-33--cont.

	Savings actually secured or . definitely ordered in the current year (1931-32).		Savings in 1932-33.			
Heads of account and nature of savings.	Recurring.	Non- recurring.	Recurring.	Contingently recourring.	Non- recurring.	
(1)	(2)	(3)	(4)	(5)	(6)	
	R8.	B8.	B 6.	RS.	Rs.	
47. MIBCELLANEOUS-cont.						
4. Contributions (Telegraphs and		5,500		5,500	••	
 Bailways). Beduction under provision for unforeseen charges. 	•••	2,800	••		2,800	
Total-Miscellaneous	••	11,900		5,600	5,300	
Total-Expenditure heads	28,54,000	64,49,000	49,35,800	55,42,500	17,59,500	
	98,0	3,000	· · · ·	1,22,87,800		
EXPENDITURE COMMON 70 ALL DEPARTMENTS.						
(s) Reduction or abolition of special pays.			81,000	••		
(b) Reduction or abolition of compen-	••	76,000	45,000	••	••	
satory allowances. (c) Revision of rates of travelling and	7,44,000		8,80,000	••	·-	
fixed travelling allowances. (d) Contingencies and Supplies and Services (arbitrary percentage out in the provision)—						
(1) Petty Construction and	••	· 1,30,0 00	••'	1,30,000		
Repairs. (2) Books and periodicals (3) Other items	••	73,000 6,35,000	••	64,000 6,35,000	••	
Total-Common to all Departments.	7,44,000	9,14,000	10,06,000	8,29,000	·	
	16,5	8,000	·	18,85,000		
(e) Pay— Emergency 10 per cent out in pay and special pay.		9,85,000	···	.,	89,59,000	
Total-Savings	85,98,000	88,48,000	59,41,800	63,71,500	57,18,500	
	1,19,	46,000		1,80,81,800	······	
Increase in Revenue (See next page)	48,500		2,74,100		••	
Grand Total-Savings in Expenditure	86,41,500	83,48,000	62,15,400	68,71,500	57,18,500	
and Increase in Revenue.	<u></u>	89,500	·	1,88,05,400		

Expenditure heads—cont.

58

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND ADDITIONAL REVENUE ANTICIPATED IN A FULL YEAR.

INCREASE IN REVENUE.

Levying excess fees on lengthy documents	n a ful ar. 2) 33. (000 (000 (000
(1) IX. Registration— Levy of half-fees in the case of co-operative societies	2) (3. (000 (000 (000 (000 (000 (000) (000) (000)
 IX. Registration— Levy of half-fees in the case of co-operative societies	000 000 000 000 000 000
Levy of half-fees in the case of co-operative societies	000 000 000 000 000
XVII. Administration of Justice Levy of fees on records called for by the High Court from lower courts	000
Levy of fees on records called for by the High Court from lower courts 2,0 Enhancement of rent for the occupation of Vakils' Chambers in the High Court buildings by Rs. 5 a month each Chamber	,600
Levy of fees on records called for by the High Court from lower courts 2,0 Enhancement of rent for the occupation of Vakils' Chambers in the High Court buildings by Rs. 5 a month each Chamber	,600
Chamber	
Total	600
XXII. Medical—	
School of Indian Medicine	300 200
	50 0
	<u></u>
	800 700
Veterinary- Levy of fees in the Madras Veterinary College	600
Co-operative credit— Levy of audit fees on central banks and societies with over 500 members or transactions of over Rs. 20,000	000
Total 37,1	100
XXV. Industries	300
Total 6,3	300
XXXV. Miscellaneous-	
Increase in the rate of fees paid by applicants for appoint- ments	600 000
Total	600
Grand Total-Increase in Revenue 2,74,1	00

* The anticipated additional revenue in the current year is Es. 43,500.

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+ Will increase in subsequent years.

TABLE C.

	TABLE C.	
ONSIDERATION	ING THE RECOMMENDATIONS WHICH ARE STILL UNDER (STATEMENT SHOW
	Expenditure heads.	
Financial effect in a full year.	Becommendations of the Retrenchment Committee.	Department.
Rs.		
F	1. Eventual abolition of one more Survey Party by further postponing the resettlement of Salem and South Kanara	5. Land Revenue.
1,50,000 * 5,000	2. Reduction of staff in Central Survey Office	
(Not known.)	3. Introduction of a scheme for the simplification of Settlement procedure	
1,55,000	Total :.	
1,03,900	Abolition of— the selection grade for Assistant Commissioners thirty-four Inspectors by the formation of sub- circles	6. Excise
1,03,900	Total	
	Application of the reduced rates of discount to licensed stamp-vendors in all towns, the population of which	7. Stamps
* 25,000	exceed 50,000	
25,000	Total	,
30,000	1. Abolition of one Conservator's post and the conse- quent reduction in establishment	-8. Forest
	2. Working Plans Circle—Eventual reduction of staff to 5 officers, 10 rangers and 25 foresters as against the present strength of 10 officers, 18 rangers and	
75,000	52 foresters 3. Keeping in abeyance the post of Assistant Forest	
8,000	Utilization Officer	
2,000	under the Forest Engineer	
20,000	the proposed 31 in the recent reorganization 6. Reducing the cadre strength of officers for research	
10,000	to one	
(Not known.)	for Forest officers	
27,000	schools	
(Not known.)	 Reduction of departmental exploitation Revision of financial arrangements governing admission of students in the college from outside Madras 	· .
1,72,000	Total	
(Not known.)	 Reduction of Sub-Registrars' offices, if necessary Extension of the system of photo copying documents 	9. Registration.
10,600	8. Reduction in the number of Reserve Sub-Registrars from 77 to 55	
10,600	Total	• • •

v

TABLE C-cont.

Department.	<i>Expenditure heads</i> —cont. Recommendations of the Betrenchment Committee.	Financial effect in a full
		year.
22. General Ad- ministration.	1. Reduction in the number of Aides-de-Camp by one and employment of an officer of a junior rank as	· RS.
•	Ad jutant of the Bodyguard	10,000*
	men (from 1932-33)	2,400
, ,	 Reduction in the strength of the Cabinet by one Abolition of six of the posts of personal clerks and seven posts of peons attached to Members and 	75,000
	Ministers	8,400
	5. Move of Government to Hills—to be limited to one stay of four months	20,000
	••	1,15,800
	6. Reduction of the salary of Deputy President, Legis- lative Council, to a nominal sum	5,000
	7. Abolition of five Superintendents (in Chief Secretariat, Finance, Law, Public Works and Labour and Local Self-Government Departments)	
	and appointment of upper division clerks in their	
	places 8. Abolition of the communal returns and one upper	9,000-
	 division clerk in the Chief Secretariat 9. Abolition of the temporary Budget Superintendent and two lower division clerks in the Public Works 	800
	and Labour Department	1,800
	10. Abolition of one peon attached to each of the	-
	Secretaries to Government 11. Decentralization of work, if necessary by amending the Acts, so as to reduce the number of matters on	800
	which references are made to Government in the Local Self-Government Department by local bodies and making the Inspector of Municipal Councils a	
	Joint Secretary to Government	(Not known.)
	12. Madras Record Office-Concentration of work in future on mending, printing, cataloguing and	
	indexing records instead of the present work of "Calendaring" records	(Not known.)
	13. Abolition of the system of printing reports of	(1100 810
	vernacular papers and issuing the reports monthly	0.000
	instead of weekly 14. Delegation of some of the work now done by the	2,000
	Inspector of Municipal Councils and Local Boards to Collectors, Divisional Officers or Presidents of	a.
	District Boards and discontinuance of the present system under which petty estimates and bills from	
	Panchayats have to come to the Inspector for sanction	(Not known.)
		14,400
	15. Reduction in the pay of future incumbents of the	
	Members of the Madras Services Commission and limiting expenditure provided under section 7 of	
	the Act from Rs. 75,000 to Rs. 70,000	29,000
	16. Decentralization of work in Revenue Department by greater delegation to the Board of Revenue and consequent reduction in establishment	(Not known.)
	17. Amalgamation of the Nilgiris district with Coimba-	61,000
	tore and Madras with Chingleput 18. Abolition of five divisions, viz., Coohin, Kovur,	01,000

TABLE C-cont

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION - confi

Expenditure heads-oont. Financial effect Department. **Becommondations of the Retrenchment Committee.** in a full year. RS. 22. General Ad-19. Amalgamation of West Godavari and Kistna districts ministrainto one and reduction in the number of subtion-cont. divisions in the two districts by one 40,000 20. Abolition of the Anantapur district and the reconstitution of the four districts of South Arcot, North Arcot, Chittoor and Cuddapah into three 40,000 21. Abolition of Dhone division by transferring Pattikonda taluk to Bellary 8,000 22. Abolition of four sub-taluks, viz., Tirur in Malabar, Vedasandur in Madura, and Tranquebar and Valangiman in Tanjore 16,000 23. Temporary restriction on the direct recruitment of Probationary Revenue Inspectors and Deputy Tahsildars to 50 per cent of the normal 5,400 24. Reduction in the number of Revenue Inspectors . . 25. Reduction of a 10 per cent of the number of peons and attenders in Collectors' and Treasury Deputy Collectors' offices (about 83 men) . 26. Reduction of special pay of Rs. 100 to Rs. 75 to the 14,000 Port Officer, Mangalore, for being in charge of the Central Coir Depot **300** 27. Reduction in the pay of village establishments 4,00,000 28. Laccadives and Amindivi establishments-Revision of the rates of exchange of rice and coir ... (Not known.) 6,29,700 Total 7,93,900 24. Administra-1. Increasing the number of Panchayat Courts and the tion grant of exclusive jurisdiction to them up to of Rs. 25 Justice. (Not known.)-2. Reduction of the cost of the City Civil Court and ment by routine clerks (abolition in respect of 12 Sub-Courts has so far been accepted) 17,000 4. Five per cent reduction of the olerical establishment of the High Court 10,000 5. Law Officers-Reduction of the maximum fee allowed to pleaders engaged to defend persons accused of capital offences from Rs. 300 to Rs. 245 ... (Not known.) 6. Reduction of the present period of vacation in all Courts, including the High Court by a fortnight. Do. 7. Increasing the number of Honorary Presidency Magistrates empowered to sit singly and reducing the number of Stipendiary Presidency Magistrates by one 7,200 8. Abolition of Sub-Magistrate's Court at Tellicherry in Malabar district 2,400 9. Reduction in the number of copies of judgments and calendars that are now being submitted to District Magistrates (Not known.)-10. Removal of unnecessary fans in the office of the Administrator-General and Chief Judge, Court of Small Causes Total 36,600 25. Jails Closure of the Alipuram Jail, Bellary 1,63,000 • • Total 1,63,000 . .

TABLE C. copt.

"STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION - cont.

Expenditure heads-ocnt.

		Expensiture deals-ocht.	
Departmen	1 t.	Recommendations of the Retrenchment Committee.	Financial effect in a full year.
26. Police	1.		Rg,
	2.	Coimbatore Replacement of the District Superintendent of Police at Koraput by an Assistant Superintendent of	17,000
	3.	tendents of Police by Assistant Superintendents	ح ۶ , 900
	4.	of Police Amalgamation of the East and West Godavari Police	7,800
	5.	districts Reorganization of the Kallar reclamation work in	17,000
	6.	Madura and Ramnad Ten per cent reduction in the number of Assistant	(Not known.)
	7.	and Deputy Superintendents of Police	56,00 <i>0</i>
	8. 9.	Reduction in the staff engaged on process-serving duties	(Not known.)
	<i></i>	Reduction in the strength of the Railway Police staff	• • • •
	11.		3,400
	12.	in the traffic staff in the City	3,000 (Not known.)
		Total 😱	1,08,100
30. Scientific Depart-	1.	Appointment of a part-time instead of a full-time officer to look after the coins in the Museum	1,500
ments.	2.	Discontinuance of donations to Bhandarkhar Oriental Research Institute, Poona	1,000
	3.	Formation of an Electricity Board	••
		Total	2,500
-81. Education	1.	Abolition of the Government Arts College at Rajah- mundry and the College Department of the Brennen College at Tellicherry	28,400
•	2.	Abolition of the Philosophy and Sanskrit Depart- ments in the Presidency College	8,000
	3.	Abolition of the Philosophy Department and forms IV to VI in the Victoria College, Palghat	11,800
	4.	Revision of the scale of remuneration given to the Principal and Professors of the Law College	14,400
•	5.	Conversion of one Madras Educational Service post into a Subordinate Educational Service post and keeping in abeyance the post of one Laboratory Assistant and one attender in the Engineering College	
	6.	Closnre of the Vizagapatam Engineering School	2,700 15,000
	7.	Abolition of fifty School Assistants in Government Training Schools	28,400
• •	8. 9.	Abolition of Government Commercial Schools Replacement of one of the two clerks in each Assistant and Sub-Assistant Inspectress' office	24,000
	10.	by an attender Abolition of two District Educational Officers by amalgamating the Ceded districts into two	10,7 00
•	11.	charges Suspension of the grants for medical inspection	20,000 52,000

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TABLE C-conf.

_	TABLE O-cont.	
SEATEMEN'S SHOWING	THE BECOMMENDATIONS WHICH ARE STILL UNDER CONS	IDERATION cont.
	Expensiture heads—oont.	
Department.	Recommendations of the Retrenchment Committee.	Financial effect . in a full year.
81. Education- 12.	Reduction of 10 non cost of the previous for District	RS.
conf.	Reduction of 10 per cent of the provision for District Educational Council establishments	5,600
13.	Discontinuance of the subsidy paid to temporary secondary training classes attached to aided	
14.	secondary schools Abolition of the temporary peripatetic music teacher and one near under Envencer Schoole	20,100
15.	and one peon under European Schools Gradual replacement of Senior by Junior Deputy]	2,600
16.	Inspectors of Schools Enforcement of the policy of having centralized ele- mentary schools, by reducing grants if necessary.	(Not known.)
	Total	2,43,700
-32. Medical 1.	Stoppage of recruitment of Sub-Assistant Surgeons in such a way as to enable the number of private	
9	medical practitioners to be increased to 50 per cent as against the present 25 per cent	8,300
4.	Abolition of the post of Assistant Professor of Bio- Chemistry in the Vizagapatam Medical College	5,000
	Gradual abolition of the Tanjore Medical School . Reduction in the rate of fees charged by the Imperial	40,000
	Serologist	5,000
5.	Abolition of the post of Assistant to the Professor of Medical Jurisprudence in Medical College and Lecturer in Medical Jurisprudence in Medical School, Rayapuram, and the creation of a full-time	
6.	Professor	400
	midwifery pupils in the Government Hospital for Women and Children	8,000
7.	Reduction in the value of stipends to pupil midwives from Rs 45 and Rs. 35 to Rs. 25 and Rs 20	3,700
8.	Appointment of a cheaper agency by training a local man to take the place of the Chemical Examiner.	(Not known.)
	-	
	Total	-70,400
88. Public Health	 Reduction in the rank of the Sanitary Engineer to that of an Executive Engineer and Deputy Sanitary Engineers to that of Assistant Engineers Reduction in the result of the Director of 	£7,000
	2. Reductions in the present staff of the Director of Town-Planning consequent on the amalgama- tion of the post of Director of Town-Planning with that of Consulting Architect to	
	Government 3. Appointment of a cheaper agency by training a local man to take the place of the Public Analyst.	1,000 (Not known.)
	Total	28,000
84. Agriculture	1. Confining the energies of the department to matters of major importance, such as the work on rice, millets, cotton and oil seeds without embarking on new lines of research or other	
	matters	(Not known.)
	(a) Statistical Assistant	9,000
	(b) Headquarters Deputy Director (c) Assistant Chemist, Systematic Botanist and	12,200
	Assistant Entomologist (d) Personal Assistant to the Principal, Agri-	19,800

 Assistant Entomologist
 19,800

 (d) Personal Assistant to the Principal, Agrioultural College
 3,800

239

TABLE O-cont.

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year,
	,	RS.
4. Agriculture—cont.	3. Reduction of the number of Deputy Directors by four with corresponding reductions in	20
	establishment 4. Closure of two livestock research stations with resultant abolition of two gazetted	56,700
	assistants 5. Amalgamation of the posts of Research Engineer in the Agricultural and Industries Depart-	45,700
	ment—half cost 6. Replacement of 2 or 3 gazetted assistants to	5,300
	research officers by Upper Subordinates Total	<u>10,800</u> <u>1,63,300</u>
eterinary	1. Introduction of a simpler form of mortality returns (of infectious diseases only) to the Vatorinana Department	(Not known.)
	Veterinary Department	
	about 60 posts at the rate of 10 per year 3. Opening of a serum institute	* 7,200 1,66,700
la concretiva Anadit	Total	1,73,900
o-operative Credit	 Abolition of the post of one Deputy Registrar (Labour Department) and staff A bolition of the staff employed under the Deputy 	15,800
	Registrar, Ramnad Circle	2,500 18,300
5. Industries	1. School of Arts and Crafts—Abolition of the post of Vice-Principal and certain posts in the subordinate establishment	13,500
	2. Industrial schools and Trades schools, Calicut, Bellary and Mangalore—Reduction in net- expenditure	53,500
	3. Madura Industrial Institute—Restriction to	
	educational purposes only	43,200 12,400
	5. Leather Trades Institute—Recovery of cost from	·
	the Trade	40,000 (ap proximate.)
	6. Abolition of two weaving parties and one dyeing	
	7. Abolition of the post of Ceramic Assistant	8,800
	 Abolition of the Deputy Director's post Amalgamation of the posts of Research Engineer in the Industries and Agricultural Depart- 	14,000
	ments—half cost	5,300
	factory instead of through the Government of India Medical Stores Department at	/ .
	Madras	(Not known.)
_	Total	1,95,200
fisheries	1. Reduction of 20 per cent in the amount of com- pensation paid to local bodies for inland fisheries	19 500
<u>-</u> '	2. Adjustment of the price of salt so as to balance revenue and expenditure	12,500 85,000
	· · · · · · · · · · · · · · · · · · ·	

235

STATEMENT SHOWING	G THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSI	DERATION -cont.
	Expenditure Heads—cont.	
Department.	Recommendation of the Betrenchment Committee.	Financial effect in a full year.
87. Miscellaneous	Tehone	RS,
Departments.	 Delegation of powers to Collectors to sanction activities of all kinds connected with labour. Transfer of Kallar reclamation work to Collec- tors 	3,000 (approximate)
	 Inspection of motor vehicles— 3. Reduction of pay of Inspectors of Motor Buses to Rs. 150 with a conveyance allowance of Rs. 20. 4. Appointment of Inspectors of Motor Buses only in districts with over 150 buses, the work being done by District Superintendents of Police 	22,800
	with an honorarium of Rs. 75 in districts where 100 to 150 buses ply and Rs. 50 in districts where less than 100 buses ply Gazetteers— 5. Transfer of the work of editing Gazetteers and Statistical Memoirs from the Board of Revenue to M.R.O. and abolition of the post of Personal Assistant	(Not known).
		4,800
	Total	30,600
	of all kinds keeping the minimum at Rs. (44 +108) = 152 lakhs 2. Further reduction under establishment Total	5,68,000 1,25,000 6,93,000
46. Stationery and Printing.	 Imposing a greater responsibility on individual departments for expenditure on printing and stationery Adoption of greater care in editing matters for printing and the avoidance of printing unneces- sary matter in the Secretariat Administration reports—Discontinuance of the practice of printing subsidiary administration reports and unnecessary statistics and reducing the dimensions of the reports Discontinuance of the publication of College calendars Restriction of overtime work Combined civil list—Publication every six months instead of every quarter Departmental lists—Publication in the same form as the combined civil list Curtailment and restriction of free supply and distribution of Government publications Publication of District Gazettes and Supplements for a group of districts instead of one for each district Restriction on printing at private Presses Possibility of amalgamating Stationery Office and Press Appointment of stationery stock verifiers to reduce waste in subsidiary offices Revision of Press remodelling scheme to eliminate Mount Road Press and reduce staff 	2,00,000 (approximate)
	Total	2,00,000
	Total Expenditure Heads	34.84.500

Total--Expenditure Heads .. 34,84,500

TABLE (C_cont.)

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION -- cont.

Department.	Recommendation of the Retrenchment Committee.	Financial effect in a full year.
2000 - 100 A.M. 		Rs,
Expenditure common	1. Reduction or abolition of special pays	3,65,000
to all departments.	2. Reduction or abolition of compensatory allowances.	1,69,000
, i	Total—Savings in Expenditure	40,18,500
	Increase in Revenue-See Table on page 237	8,30,900
	Grand Total-Savings and Increase in Revenue	48,49,400
Рау	In addition to the above savings the financial effect of the revision pay of future entrants to the Provincial and Subordinate Services is estimated	
	roughly at	Rs. 1 lakh rising to Rs. 50 lakhs in about 25 years.

TABLE C-cont.

Department.		Financial
TAPEL CERTIFY	Recommendations of the Committee.	effect in a ,full year.
Excise	Abandonment of the system of granting remissions to renters for alleged loss of revenue during the currency of their leases Grant of licences for foreign liquor shops by a system of calling fortenders instead of charging fixed fees. An examination into the distillery selling price of arrack with reference to the fall in the cost of manufacture and into the possibility of increasing duty.	Rs.
、 <i>•</i>	Total	1,25,000
Stamps	Imposition of one anna stamp duty on cheques Appointment of a special stamps inspectorate with	90,000
	a view to detecting deficiencies in stamp revenue (both judicial and non-judicial)	• 1,50,000
	Total	2,40,000
General Administra- tion-District Administration.	Increase of the scale of fines under the Cattle Trespass Act by 100 per cent	8,00,000
	Withdrawal of the concession of rent-free quarters to Revenue Subordinates	900
	Levy of audit fees for accounts audited by the Examiner of Local Fund Accounts .	54,000
- ,	Total	3,54,900
Administration of Justice.	Levy of a fee of 4 annas on every affidavit or affirmation filed in Court excluding the original side of the High Court Levy of fee of 8 annas on applications for new trials and on vakalats filed in the Small Cause Court Levy of poundage on sales effected by the Sheriff Crediting the whole of the Commission derived from the administration of insolvents' properties and making the Official Assignee a whole-time Govern- ment servant on fixed pay	(Not known) 15,500 (Not known) 10,000
Education	Total Raising the rate of fees in Government Arts and Professional Colleges	<u>25,500</u> 50,000
	Levy of a registration fee in Government Colleges Total	<u> 10,000</u> <u> 60,000</u>
Medical	X-ray work—Raising the Government share of fees from 60 to 75 per cent	2,000
Veterinary	Levy of a small fee (say 4 annas) for each inoculation, wherever possible	<u>2,500</u> 2,500 2,500
Miscellancous depart- ments.	Levy of fees for tests and inspections made by the Electrical Inspector to Government Levy of a small fee for the inspection of factories .	21,000 (Nt known)
Civil Works	Total . Revision of rentals for Government residences	21,000 (Not known)
	Grand Total-Increase in Revenue	8,30,900

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· Approximate estimates.

TABLE	D.
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STATEMENT SHOWING THE RECOMMENDATIONS THAT HAVE NOT BEEN ACCEPTED.

Expenditure Heads.

	•	Financial
Department.	Recommendations of the Committee.	effect in a. full year,
Excise	A1. 142	Rs.
	Abolition of— One Deputy Commissioner and establishment One Territorial Assistant Commissioner Reduction of the post of Secretary to the Commissioner of Excise from the rank of Assistant Commissioner.	49,100
	to that of a Senior Inspector	2,700
	Total	51,800
Forest	Abolition of the post of Forest Assistant to the Chenchu	
	Officer	3,000
	Total	3,000
General Adminis- tration.	Abolition of Musiri division in Trichinopoly and the sub-taluks of Narasannapetta, Mangalagiri, Virudu-	
	nagar and Hosdrug	26,000
	Total	26,000
Administration of Justice,	Abolition of the District Munsif's Court, Madura	10,800
• usuoo,	Abolition of the Sub-Court at Negapatam	17,000
	retention of the Sub-Court at Vellore	15,000
	Abolition of the Sub-Magistrate's Courts at Coondapur and Karkal in South Kanara district	4,800
:	Total	47,600
Education	Reduction in the rates of boarding grants for European Secondary Schools	25,400
	Total	25,400
Medical	Abolition of the posts of Lecturer and Assistant Lecturer in Chemistry in the Rayapuram Medical	
		4,100
	Total	4,100
Public Health	Abolition of two posts of Assistant Director of Public Health Abolition of the posts of six Assistant District Health	23,000
	Officers Provincialization of the staff of Agency Vaccinators in	16,00 0 -
	return for the transfer of education to the Agency local board Abolition of the posts of Rural Sanitation Officer and the Propaganda Officer, and reduction in the allot- ment for expenses connected with health propaganda	12.000
•	by 50 per cent	35,000 (Not known.)

TABLE D-cont.

STATEMENT SHOWING THE RECOMMENDATIONS THAT HAVE NOT BEEN ACCEPTED—cont. Expenditure Heals—cont.

Financia effect in full year	Recommendations of the Committee,	Department
RS.		
	Vital Statistics-Abolition of 25 clerks employed in	Miscellaneous De-
15,000	Collectors' offices	partments.
1,01 000	Total	
	Abolition of the post of Joint Registrar of Co-operative	Co-operative
18,600	Societies	-
16,600	Employment of routine in place of inspector clerks Modification of the recommendation about the revision of pay of Sub-Deputy Registrars, with regard to	
1,200	four Sub-Deputy Registrars in independent charge. Withdrawal of subsidies to Training Institutes (one	
9,200	accepted)	
45,600	Total	•
فاللك جاولية وجوع ينيي	Transfer of labour functions of the Commissioner of	abour
(Not known	Labour to other officers Transfer of Criminal Tribes Settlements either to the	
••	Inspector-General of Prisons or to Collectors	
3,04,500	Total-Expenditure Heads	
	Reduction or abolition of	Common to all
4,000 36,000	(a) Special pays	departments.
8,44,500	Total-Savings	
	T and the second second second second second second second second second second second second second second se	-
	INCREASE IN REVENUE.	
26,900	Withdrawal of the concession of rent-free quarters and free-supply of electric energy for the Government House staff	General Adminis- tration.
20,500	Withdrawal of the concession of rent-free quarters from the personnel of the Saluting Battery at	
100 2,500	Ootacamund Levy of half fees for women students	Medical
29,500	Total-Increase in Revenue	

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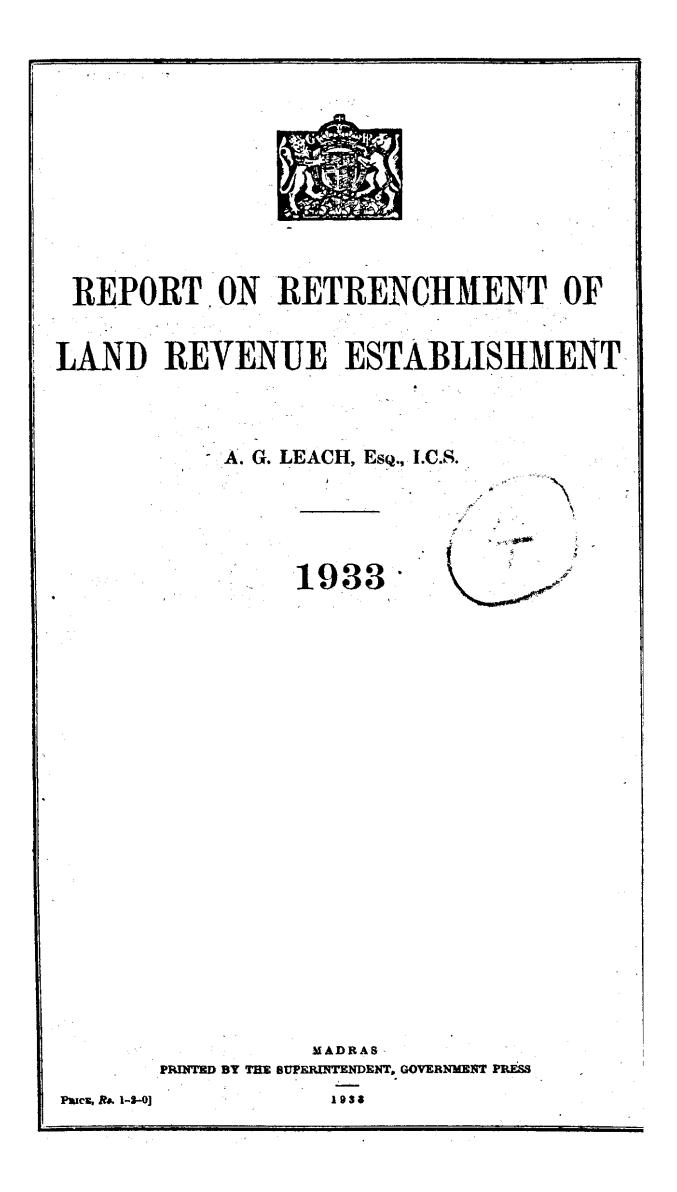


TABLE OF CONTENTS

	• Subject.									PAGES		
1	Introductory	••	• •	••		••	••	••	••	••	••	l— 2
2	Classes of Revenue	Officer	s	• •	••	••	••	• •		••		2
3	Divisional Officers	••	••		••	••	••	••	••	••		3—10
4	Divisional Officers'	Clerks			••	••	••			••		10—11
5	Fasaljasti				• •	••	••	••			••	11-14
6	Remission	••				••	••	••				15—16
7	Tirvaijasti	••	••	••		••	••		• •		••	16
8	Minor Irrigation	••	••	••		••	••	• •			••	16—19
9	Porambokes	••			••		• •	• •	••			2022
10	Assessed Waste and	d ' Siva	ijama '	,	••	••		••	••	••	• •	2 2—24
11	Maintenance of La	nd Rec	ords	••	••	••		••	••	••	••	24 —26
12	Revenue Inspector	8		• -	••	••	••	••	••	••		26—29
13	Village Officers	••			••	••	••	••	••		••	29—30
14	Jamabandi	••		••		••		••	••		••	30-32
15	Jamabandi Check	Memora	indum		••		••		••	••		3235
	Annexure	••	••		••		••	••	••		••	36
16	Cattle Pounds		••	••	• •	••			••		••	36—37
17	Summary of positi	ve reco	mmend	lations		••	••	••	••	••	••	38

Enclosure-One Adangal.

X: 99V, 54.21. N33t

· · · · · · · $\times 7$

TABLE OF CONTENTS

••	Subject.
----	----------

PAGES

.

1	Introductory	••	••	••	••	••	••	• •	••	••	••	l— 2
2	Classes of Revenue	Officer	3	••	• •	••	••	••	••	••	••	2
3	Divisional Officers	••	••	••	••	••		••	••	••	••	310
4	Divisional Officers'	Clerks		••	••	••	••	• •	••	••	• •	10—11
5	Fasaljasti	••	••	••	••	••	••	••	• •	••	••	1114
6	Remission	••	••	••	•• *	••	••	••	••	• •	••	15—16
7	Tirvaijasti	••		• •		••	- •	•••		• •	••	16
8	Minor Irrigation		••		••	••	•••			••	••	16—19
9	Porambokes	••		••	••		••	••	••	• •	••	20—22
10	Assessed Waste and	d ' Siva	ijama '		••	••	• •	••	••	••	• •	22 —24
11	Maintenance of La	nd Reco	ords		••	••			••	• •	••	2 426
12	Revenue Inspector	8	••	• •	••	••	• •	••	••	••	••	26—29
13	Village Officers	••	••	••	••	••	••	••	••	••	••	2930
14	Jamabandi	• •	••	••	••	••		• •	••		••	30
15	Jamabandi Check	Memora	ndum					••	••	••		32 —35
	Annexure	••	••		••	••	••	••	••	••	••	36
16	Cattle Pounds	••			••	••		••	••	••	••	36 3 7
17	Summary of positiv	ve reco	nmend	ations		••	••	••		••		38
	. –	•										

Enclosure-One Adangal.

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From

A. G. LEACH, Esq., I.C.S.,

Officer on Special Duty,

То

THE SECRETARY TO THE GOVERNMENT OF MADRAS,

REVENUE DEPARTMENT.

Dated Fort St. George, the 25th January 1933.

SIR,

INTRODUCTORY.

I submit my report on the enquiries entrusted to me in G.O. R. No. 493, Public (Special), dated the 2nd November 1932.

2. The terms of reference of my special duty were "to examine the possibility of introducing material and radical changes in the present form of land revenue administration with a view to retrenchment of expenditure by the reduction of the staff employed in the districts."

3. A somewhat similar enquiry was made when the need for retrenchment of expenditure last arose in 1923-24. A Special Officer (Diwan Bahadur Ramachandra Rao, C.S.I.) was appointed. His report submitted after the six months for which he had been deputed, recapitulated at some length the various suggestions that had been thrown out from time to time for modification of the land revenue system and the criticisms of them, and concluded with a sketchy suggestion that the whole system of land revenue administration should be handed over to village panchayats. His report was recorded without comment.

4. I am painfully aware that my present report little deserves a better fate. I make no large proposals for alteration of the system, and suggest no immediate reductions of staff. I have endeavoured to state clearly the obstacles that beset alteration of the present system and the difficulty of reducing staff so long as it continues. I have examined the functions of the various classes of revenue officers to see if they perform work which is unnecessary or which could otherwise be arranged for, and have them discussed in connexion with the main items of the land revenue system which necessitate a large staff, whether alterations are possible from which a large reduction of establishment would result. I have made a few suggestions but these are not farreaching and though the acceptance of some of them will eventually result in a reduction of staff, that cannot be made immediately.

5. The difficulties of the problem are due tovarious causes. The chief is, of course, the ryotwari system of land tenure in the Presidency. The fact that the State deals directly with the individual landholder, however petty his holding, creates at once the necessity of an elaborate system of account-keeping. That obligation was deliberately accepted when the system was adopted after others had been tried without success, and the maintenance of a large establishment is an inevitable incident of the system.

Next there is in the villages a certain lack of public spirit and mutual trust, which hampers the devolution to the village community of functions which it might otherwise undertake. The development of panchayats may in course of time create a stronger civic sense, but panchayats are at present neither very numerous nor entirely successful. The Government itself, for instance, has recently decided not to enlarge the jurisdiction of the panchayat courts.

Another difficulty is that changes which may be administratively desirable are not always politically expedient. A prominent instance is the case of village officers, to which I refer later.

Lastly, one of the main considerations in the development of the system to its present state of efficiency has been the safeguarding of the revenue. This must continue to be of paramount importance, and it is necessary to be assured before grasping at immediate savings due to reduction of establishment that the diminution of revenue will not follow.

6. My enquiries might possibly have been more fruitful of suggestion though perhaps not of ultimate practical result if they had been more prolonged. The two months' time allowed me was not enough to permit of a visit to other Provinces sufficiently prolonged for an intensive study of their systems; a hasty gathering of a smattering of other systems would have been useless. The accidental prolongation of the period enabled me to make some enquiries into the Mysore system and to examine the recommendations made by the Thomas Reorganization Committee in Bombay. For the rest I visited Nellore, Chingleput and Trichinopoly to discuss with the Collectors (Messrs. Masterman, Rutherford and Ranganathan) the suggestions they had put forward, and took the opportunity of questioning Tahsildars and Divisional Officers. I also visited Madura and heard there the more

7. The officers concerned with the land revenue administration of districts are :---

The Collector.

Divisional Officers.

Tahsildars and Deputy Tahsildars.

Inspecting Tahsildar and Deputy Surveyors for Land Records.

Minor Irrigation Overseers and Supervisors.

> Clerks. Village Officers and menials.

Peons.

8. The Collector need not now concern us. The Government have already examined fully the possibility of reducing the number of Collectors by a reorganization of districts and has concluded that no reduction (except by the amalgamation of Madras and Chingleput) is expedient. I have no further suggestion to make but the discussion of the question of Divisional Officers below necessarily includes reference to the position of Collectors.

9. Tahsildars and Deputy Tahsildars.---Some posts of Deputy Tahsildars have been abolished as a measure of retrenchment, their charges being absorbed into the parent taluk. The necessity for such posts has been scrutinized in detail district by district by Collectors, the Board of Revenue and Government. I have neither the detailed knowledge of districts nor the time to acquire it that would make it possible to re-examine the question.

A reduction in the number of Tahsildars has never been suggested. These officers have from time to time been described as 'maids of all work,' 'beasts of burden' and 'the back bone of the administration.' It is common knowledge that their charges are mostly heavy, their responsibilities considerable, and their duties merit the epithet, so often misapplied in other cases, of 'multifarious': while their office clerks are often inefficient. Their offices are an essential link between all departments of the administration and the people. I do not propose to discuss these officers further.

10. Village Officers and menials.—The history of the attempts at retrenchment in this class which culminated in the Village Officers' conservative views of Mr. J. F. Hall and Mr. J. Gray. I have consulted several other Collectors on various points and have interviewed a number of officers in Madras. But there is hardly a single topic which has not been frequently discussed in the past and the greater part of my time has been spent in reading an immense number of and volume of reports and orders, both in order to bring my own knowledge up to date and in the hope of discovering something that would be of practical use.

CLASSES OF REVENUE OFFICERS.

Restoration Act of 1926 is familiar. The recent Retrenchment Committee was strongly opposed to any reduction in their numbers, but recommended a petty cut in the pay of some of them, the imposition of which has made a considerable saving. As the cost of the village establishments is more than half of the total cost of the district administration, and the examination made when a number of posts was abolished ten years ago did in fact show that a certain number of these posts (though not all that were abolished) was in excess of administrative requirements, it would appear that a re-examination of the question would open a fruitful field for further retrenchment. But it is impossible to ignore the general feeling in the matter, and it is probably inexpedient to revive at the present time the agitation which was settled in 1926. I could not in any case deal with the question, which is necessarily a matter of detailed enquiry in each taluk, and it is probable that such enquiry, in view of the opposition that it would arouse, would be infructuous of practical results.

I therefore leave this question alone. If the Government is prepared to reopen it the first step would be to require Collectors to examine the papers dealing with the previous abolition of posts and report what offices, if any, are clearly superfluous.

11. Clerks and peons.—These cannot be dealt with apart from the offices to which they are attached. The number of peons³ has already been reduced by 310 (G.O. No. 1645, Revenue, dated 5th August 1932). The number of clerks depends upon the number of officers and the work the officers have to do, and the possibility of reducing the number depends on the possibility of reducing the number of officers or reducing the work they have to do, which is examined in subsequent paragraphs.

12. The other classes of officers are dealt with in what follows.

I discuss first the position of Divisional Officers: Revenue Inspectors are considered in connexion with maintenance, along with Inspecting Tahsildars and Deputy Surveyors, and the Minor Irrigation establishment in connexion with Minor Irrigation.

13. According to an order of 1825 (incorporated in B.S.O. No. 116) "subject to general control on the Collector's part, the full exercise of the authority vested in the Collector by the Regulations and delegable by him to his subordinate officers, is left entirely to the Divisional Officer in his own division. The ryots, although allowed to appeal to the Collector, are to be taught to look to the Divisional Officer as the authority who is to enquire into their complaints and grant them redress." "It is unnecessary to describe in extenso the powers and duties of a Divisional Officer, which have been minutely laid down in the Acts of the Legislature as well as in other parts of the Standing Orders. The annual settlement of the villages within his range, the adjustment of disputes among the ryots within his division in respect to the occupation of land, to the boundaries of fields or to the distribution of water, the issue of pattas, the investigation of claims to remission for crops destroyed by drought, inundation or blight, and the repair of tanks and watercourses, are matters which should ordinarily claim the attention of a Divisional Officer."

The inspection of taluk offices, the exercise of discipline over subordinates, the appointment and punishment of village officers, the disposal of suits under the Estates Land Act, the acquisition of land, the holding of the annual jamabandi, the inspection and supervision of forest panchayats, the disposal of appeals against the orders of the Tahsildar in regard to patta transfers, encroachments, darkhasts, water-rate, responsibility for the state of minor irrigation works in his division, are amongst the duties specifically laid upon Divisional Officers in the Board's Standing Order and in various Acts. He has also to exercise powers under the Indian Stamp Act and has specific duties in connexion with Excise, He is required to be on tour for at least two and a half months in each half year, and to keep the Collector informed by periodical diaries of all matters of interest relating to the revenue administration of his division.

14. The position of the Divisional Officer as a 'miniature Collector' was reaffirmed throughout the discussions which led to the increase in the number of districts and divisions under Mr. Meyer's scheme for reorganization in 1904, and has so far as I am aware never been challenged since. In a lengthy pronouncement on the Report of the Committee on the separation of Judicial and Executive Functions (the Coleridge Committee) in 1924, the Government said, "The Government are not prepared to accept any scheme which will result in any material increase in the size of the divisions of a district, both on the ground that such increase would inevitably lead to grave deterioration in the standards of administration and also because it would entail undoubted hardship and inconvenience

on the public," and "under a system which depends so largely on the adequate supervision of a large number of subordinates, the Government cannot but view the prospects of reducing or lessening the amount of that supervision with the gravest apprehension both as to the efficiency of the administration and the condition of the people themselves, who would undoubtedly be exposed to a far greater extent than they are at present to the exactions of petty officials." There the question of reducing the number of officers appears to have rested, until the recent financial stress led to its revival. After a detailed enquiry into the circumstances of each district a few divisions which were considered to be light charges have been abolished-the constituent taluks being added on to neighbouring divisions with no alteration in the functions of the Divisional Officer.

15. Meanwhile three Collectors have suggested the abolition or reduction in number of these officers and have made suggestions as to the consequent reorganization of the work in the district. The most sweeping suggestion is that of Mr. Ranganathan who, after two years' experience as Collector of Trichinopoly, proposed to abolish the four Divisional Officers in that district and to have in their place two Stationary First-class Magistrates with much reduced establishments : the revenue work of the four present officers being divided between the Collector and the Tahsildars. The scheme has not been developed in detail, but from a discussion of it with its author I gathered that it was based on his impressions of the conduct of their work by the Divisional Officers in his district, on a theory that the addition of more detailed work to the Collector would confer more power upon him, and on a belief that, in Trichinopoly, the additional work could be done by the Collector without difficulty. To the first argument— that the Divisional Officer is merely a 'post office '--- the reply is to be found in the terms of the papers quoted at the head of this chapter. It is for the Collector to see that his Divisional Officers do not become merely post offices. The second argument is, I think, a profound mistake. Power does not lie in the personal performance of minor duties but in the superintendence, control and guidance of the persons who perform them. And, lastly, I do not think that the scheme realizes the vast amount of extra labour that would be thrown upon the Collector.

As the Divisional Officer holds an intermediate position between the Collector and the Tahsildar, the abolition of him means giving more work to both : more responsible work to the Tahsildars and more minor work to the Collector. I take first the proposal as it affects Tahsildars.

16. Mr. Ranganathan suggests that the land acquisition work now done by Divisional Officers may safely be entrusted to Tahsildars.

Under section 3 (c) of the Land Acquisition Act the expression 'Collector' includes any officer specially appointed by the Local Government to perform the functions of a Collector under the Act, and up to 1926 Tahsildars were in some cases so appointed as Collectors.' In that year it was brought to notice that in certain districts the Collectors had found the work so badly done by Tahsil-dars that they had directed that Divisional Officers were to do it in future. The Government then stated (G.O. No. 1714, Revenue, dated 8th October 1926) that it was 'a matter of experience that land acquisition work is better done when an officer of higher standing than Tahsildar is the acquiring officer' and directed that in future no " officer below the rank of Deputy Collector should be proposed for appointment as ' Collector ' under the Act." (This order was modified in favour of District Labour Officers on the representation of the Commissioner of Labour that land acquisition formed a large part of their work and that to hand it over to the Divisional Officers would mean great delay. But the ground on which Government agreed to this modification was that District Labour Officers worked under the immediate personal supervision of the Collector.) What Mr. Ranganathan suggests is not a new experiment but the reinvestment of Tahsildars with powers in the exercise of which they have already been tried and found wanting.

17. Next Mr. Ranganathan suggests that the work under the Estates Land Act now done by Divisional Officers should be entrusted to his Stationary First-class Magistrates or to the Civil Courts. The latter suggestion has always been resisted by the Government on the ground amongst others that the Civil Courts have already more work than they can do with promptitude. The former is less open to objection: whether it would be practicable depends upon the circumstances in each district.

18. Next he suggests that all the powers of the Divisional Officers under Act II of 1894, which deals with the appointment and punishment of village officers in proprietary estates, may be entrusted to the Tahsildar. This involves an amendment of the Act which would be resisted by proprietors as enabling their acts to be called in question by an officer of inferior status. It is also doubtful whether Tahsildars would discharge their duties properly, and legislation in order to make an experiment of doubtful expediency is not to be undertaken lightly. I refer to this later under the heading 'Village Officers.'

19. The second part of Mr. Ranganathan's proposals is to give some of the Divisional Officer's work to the Collector, viz., the adjudication of stamp duty, etc., under the Stamp Act, the hearing of suits under Act III of 1895 (Madras Hereditary Village Officers Act), the confirmation of sales under Act II of 1864, the inspection of taluk offices. Mr. Ranganathan makes no mention of such things as appeals against the Tahsildar's ordersabout darkhasts, water-cess, encroachments, etc., all of which would under his scheme come up to the Collector. Nor does he suggest how such matters which the Divisional Officer deals with, as punishment of subordinates, passing of bills, conduct of abkari sales and the imposition of fines on renters, and many other details should be provided for in future.

20. It is obvious that if the duties now laid by statute upon Divisional Officers were transferred from four Divisional Officers, as Mr. Ranganathan proposes, to one Collector, the latter would be overwhelmed with work : but in addition to these there is a host of subjects in which the Collector must either pass orders or must be the appellate authority against orders passed by the Tahsildar. In either case, the mere catalogue of duties to be imposed on the Collector is sufficient to show that the scheme is, as the Board of Revenue has remarked, impracticable and unworkable.

21. Messrs. Masterman (Nellore) and Rutherford (Chingleput) have put forward other proposals of a similar kind but based upon practical realities. Mr. Masterman proposes that in Nellore instead of four officers each doing both revenue and magisterial work there should be two officers doing revenue work and two doing magisterial work, the latter two being stationary officers. He obtains the savings in expenditure, which is the object of the scheme, by proposing for the two Magistrates a lower scale of pay than that of the two Revenue Officers, and by some reduction in the number of clerks to be secured by relieving the Revenue Officers of a certain amount of routine matter which it is said at present merely passes through the Revenue Divisional Officer to the Collector for orders.

22. The propriety of the suggestion that a First-class Subdivisional Magistrate should be paid less than a purely Revenue Officer is. doubtful. The responsibility for law and order is as important as the limited control of the day to day revenue administration. It may be argued that a Sub-Magistrate is paid less than a Tahsildar, but the analogy is far from complete. A Tahsildar has more numerous responsibilities and far heavier work than a Sub-Magistrate, but the same could hardly be said of a Revenue Divisional Officer shorn, as Mr. Masterman suggests, of some of the purely Revenue work which he now does, in comparison with a Magistrate dealing not only, as a Sub-Magistrate does, with his own cases, but also with appeals security work and the inspection and control of subordinate courts.

A further objection is that the magisterial work would be dealt with largely by junior officers or those considered unfit for promotion; at the same time the junior officers would be employed in a sedentary occupation and the senior in touring and inspection work which requires physical activity—obviously a reversal of the proper order of things. No doubtthis criticism applies equally to the present arrangements in regard to Tahsildars and Sub-Magistrates, and it may be said that these defects have not had any serious results there. But they are defects and it is not desirable to extend them over a new field, and in an aggravated form in proportion as the work of the proposed Magistrates is more important than that of Sub-Magistrates and that the age of the proposed Revenue Officers will be greater than that of Tahsildars.

23. Mr. Masterman suggests that some Revenue work (Estates Land Act suits) should be done by his new Magistrates, and some magisterial work by his new Revenue Officers. As regards the latter his idea is that the District Magistrate would from time to time, if necessary, transfer cases or appeals from the new Magistrates to the new Revenue Officers. But it is a matter of common experience that the transfer of cases from one court to another causes delay in the disposal of them, sometimes impedes in other ways the course of justice, and invariably causes trouble and expense to the parties and witnesses.

24. But a fatal objection to the whole scheme (as things are at present) is that it takes away magisterial work from all Indian Civil Service Officers or, if an Indian Civil Service officer is appointed to a magisterial post, the financial advantages of the scheme disappear. Obviously it is difficult for an officer to be an efficient District Magistrate or District Judge if he has no knowledge of magisterial work, but under Mr. Masterman's scheme no Indian Civil Service Officer would have any experience of such work, other than such as he acquires when under training as a third and second class Magistrate or from the few cases that might be transferred to him when he is a Revenue Officer. He would have spent the whole of his service up to the time of appointment as Collector in doing purely revenue work. In the case of the provincial service, this objection would not be fatal, as an officer promoted to Collector would have had magisterial experience : but he would have had such experience only in his earlier years.

It might possibly be an improvement on Mr. Masterman's scheme to reverse his proposals in regard to pay so that the Revenue Officer would get the lower pay and the Magistrate the higher. But the objection as regards specialization would not be removed: the Indian Civil Service Officer would then have purely magisterial experience and would not be qualified to be an efficient Collector; and the objection would be similar, though less in degree, in the case of an officer of the provincial service.

If all the officers were placed on the same scale of pay, the sole advantage that can be claimed for the scheme, namely greater cheapness, disappears.

25. A further suggestion made by Mr. Masterman, with the object of reducing the work done by Divisional Officers and so enabling their number to be reduced, is in regard to the submission of reports by Tahsildars direct to the Collector instead of through the Divisional Officers. The general rule is (B.S.O. No. 116-3) that orders addressed by the Collector to officers immediately subordinate to Divisional Officers should be issued through the Divisional Officers, except in regard to matters which fall immediately under the control of the Collector, as for instance, those relating to the treasury and the preparation of periodical reports and returns. The converse of the rule that reports submitted by a Tahsildar to the Collector should be sent through the Divisional Officers, does not appear to be specifically laid down but follows from the general definition of the responsibility of a Divisional Officer for everything within his division and is generally adhered to. Mr. Masterman's suggestion is that as a large volume of reports from Tahsildars merely pass through Divi-sional Officers, and the Divisional Officers do not inspect or hold any independent enquiry but merely pass on the Tahsildar's reports without remarks or with brief remarks which are of little value, the Tahsildar, who really makes the enquiry and on whose opinion the Collector's orders must be based, might as well send his reports direct to the Collector. The time spent in registering such papers in the Divisional Officer's office and in writing endorsements on them is wasted.

Now there may be some classes of reports which deal with matters purely of routine but hardly any of the subjects which Mr. Masterman specifies are of this kind. His list others the includes amongst alienation, valuation, classification, reservation and assignment of land, and the whole of irrigation. If the Divisional Officer were thus shut out from all knowledge of everything concerning land and water in his division, there would be nothing left for him to do except to pass orders. in cases where statute requires him to do so and in appeals from the orders of the Tahsildars. There would be nothing for him to inspect; and he need never go into camp.

26. This conception of the Tahsildar as an almost infallible man-on-the-spot and of the Divisional Officer as a mere signature-affixing automaton is foreign to my own experience, whether as Divisional Officer or as Collector, and to the ideas of Government as set out in the Standing Orders already quoted. Tahsildars are an estimable class of officials, but not infrequently err, whether through inexperience or inadvertence or laziness or weakness or for some other cause, and I do not think it is expedient to relieve them from all possibility of control by the Divisional Officers. The fact, for instance, that the Divisional Officer may (and indeed should) inspect minor irrigation tanks to see that estimates do not provide for unnecessary work and that work is properly executed according to estimate is a most wholesome check on carelessness and extravagance on the part of a Tahaildar. Again, I have been told by one Collector that reports on major irrigation

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matters submitted by Tahsildars were so inadequate in his district that he had to take them out of the Tahsildars' hands and to direct his Divisional Officers to deal with them personally.

The theory that because the Divisional Officer is only an intermediate not the final, authority, it is unnecessary for him to intervene at all seems to me mistaken : but that it is sometimes translated into practice is shown in an outstanding instance by the statement of one Divisional Officer that calendars of Subordinate Magistrates "simply pass through" the Divisional Magistrate. If some Divisional Officers suffer from inertia and lack of initiative, or ignorance of their duties, that is not a reason for considering that all Divisional Officers are superfluous.

27. Mr. Rutherford's proposal is to abolish the three Divisional Officers in Chingleput district and to substitute for them one Firstclass Magistrate and one or perhaps two Revenue Officers. Unless the result of a change of system were to reduce the number of officers, there are no advantages in it, though Mr. Rutherford himself considers that the separation of the judicial and revenue functions would be a positive advantage. Mr. Rutherford considers that one Magistrate would probably suffice for Chingleput, if he were given summary powers : and that one, or two, Revenue Officers would suffice if the whole system of Revenue administration were radically altered. His proposals towards the latter object would result in the abolition of Revenue Inspectors : so far as Divisional officers are concerned, it is uncertain whether any reduction in the number could be made. It is' obviously doubtful if a single First-class Magistrate could do all the work now done by three Magistrates, even in Chingleput and there is a variety of other objections to that proposal. In districts with a larger number of divisions or with heavier criminal work, it would be impossible.

Mr. Rutherford's other suggestions will be dealt with later. In view of the uncertainty that his scheme as regards Divisional Officers would in fact lead to any retrenchment, it need not be considered further here.

28. No other suggestions for the retrenchment of Divisional Officers have been put forward and the recent detailed examination of the circumstances of each district resulted only in the abolition of a few divisions. In general, the size of the districts in Madras is so great, and the contact between the administration and the people so close, that it is necessary, under the present land revenue system, that Divisional Officers should reside within their charges and that the area in their charge should not be excessive.

Another general proposition is that the combination of revenue and magisterial functions in a single office is itself an economical arrangement. There was a similar economy at one time when Tahsildars exercised magisterial powers in addition to their revenue duties. But when 40 years ago, it was decided to separate the two, it became necessary to create a new class of officer, the Sub-Magistrate The idea that a similar division of the functions of the Divisional Officer can result in economy is prima facie illogical: the attempts which have just been described to meet the Difficulty accordingly proceed on the assumption that most of the revenue functions of the Divisional Officer are unnecessary, or can be done by some one else. I have given reasons for reject ing that view : and I have criticised proposals based on it at some length because they merited examination as a definite attempt at retrenchment. The objection to them is not that they are heretical but that they will not work or will not result in economy and my conclusion is that Divisional Officers are a necessary part of the administrative machinery.

I do not believe that it would be good policy to burden Collectors with more work of minor importance that is now done by Divisional Officers, nor do I believe that Tahsildars gener ally are fitted to receive any large extensior of power or capable of coping with any con siderable increase of work. Assuming that the general system of district administration remain unaltered I can suggest no reductior in the number of Divisional Officers. It is therefore necessary to examine the possibility of making alterations in the system which would reduce the functions of Divisional Officers so considerably that a reductior in their number would follow.

29. I have so far dealt with things as they are and with the Revenue rather than the magisterial side of the Divisional Officers functions.

I have refrained from speculating on the changes that a new constitution may bring about in the course of time, partly because such speculation would be valueless and premature, since no action can be taken now to meet possible new departures in policy not yet enunciated : and partly because I see no ground for supposing that the Government of the near future will desire to make any startling changes in the policy or practice of district administration. So far as the Collector is concerned, the Simon Commission assumed that there would be no great change in his position and functions. No Government will set out deliberately to lower the standards of administration, to diminish its revenue, to jeopardise law and order, to weaken the administration of criminal justice. It may be supposed that for the ascertainment of public opinior a political Government will rely on its supporters in the Legislative Council or in the districts rather than on officials, but every Government will still want to know facts and to have disinterested and experienced opinions on them, and for this it must still go to the district officers. In some directions it seems possible that a greater use will be made of the district officers, when the Government is homogeneous and the distinction between Reserved and Transferred subjects disappears. It may, for instance, be found expedient that the Government should devolve upon the Collectors some of its powers in regard to local bodies (especially panchayats the mere number of which already makes the centralized administration of them an impossible task), and there are, I believe, indications even now that the prejudice against intervention by the Collector in such matters is weakening. In the early years of the past decade, the local boards in their newly-won freedom from official domination were suspicious of any hint of encroachment upon their independence by the ' bureauoratic 'side of the Government and its local representative. But now that their position is assured, such suspicion tends to become less keen, while public opinion is less opposed than it was to the invocation of assistance from the district officers. It may be that the establishment of a unitary Government will break down the barriers further; and at the same time the multiplication of local bodies must make some considerable measure of decentralization inevitable.

30. If in the sphere of local self-government the functions of a Collector may perhaps be widened, it is possible that in the sphere of revenue and criminal administration there may be a movement in favour of more popular control. It is difficult to 'deofficialize' the tax-gatherer, and there are limits to the popularization of the magistracy: but whatever form changes may take, the district officer must be the instrument for carrying them out, and this must mean more work for him for some time to come.

I can find in prophesy no ground for believing that the work of the Collector will diminish in the near future, or for thinking that it is any more desirable than it has been in the past that he should be saddled with more work of lesser importance, that the Divisional Officer now performs.

31. As regards the magisterial duties of the Divisional Officers, the position was very fully examined in 1923-24. I have already quoted an extract from the final orders of Government on that subject [G.O. No. 112, Judicial (Magisterial), dated 17th March 1924] which contains an admirable and exhaustive survey of the whole field of magisterial administration. I do not propose to quote further : it contains all that I should have to say. For my present purposes, it is enough to say that the Government then saw no prospect of securing retrenchment by an alteration of the present system ; and nothing has occurred meanwhile to warrant a change of opinion on that point. Though the number of Bench Courts has remained stationary (202 in 1925, 205 in 1931) the number of cases dealt with by them has risen largely (78,959 in 1926, 101,560 in 1931); the number of panchayat courts has increased

largely (2,004 in 1925, 3,366 in 1931) and the number of cases tried by them has also increased (28,428 in 1925, 34,107 in 1931). But in spite of the increasing number of cases dealt with by these two courts, there has been not only no reduction but a large increase in the number of cases filed before the Stipendiary Sub-Magistrates (98,895 in 1925, 124,145 in 1931).

Nothing has been done in the meanwhile to relieve the Subdivisional Magistrate of work (the order of 1924 explained the difficulties of doing so); the number of original cases remains the same, but there has been a decrease in appeals, viz.—

		1925.	1930.	1931.
Original cases	••	8,006	8,891	7,935
Appeals	••	5,144	4,824	4,469

The reduction in the number of appeals may be due to a variety of causes : it is too early to assume that it will be permanent.

Meanwhile the reduction in the number of divisions made during 1932 has, of course, increased the work of the remaining Subdivisional Magistrates in some districts.

32. I have perused the recommendations made by the Thomas Committee for the modification of the administrative system in Bombay. The Committee started with the thesis that geographical centralization from top to bottom was possible and financially desirable, and their scheme for the reorganization of the Revenue Department conforms to that mould—

(1) The Commissioners of Divisions are to be brought in to the headquarters and formed into a centralized Board of Revenue on Madras lines (but with the odd modification that their duties are to be distributed territorially instead of by subjects).

(2) The Subdivisional Offices are to be abolished. In their place the Collector is to have a personal assistant or two personal assistants, who would be under his direct orders and tour over the whole district in accordance with a programme arranged with the Collector.

(3) The Circle Inspector, who at present works in a subdivision of the taluka is to be replaced by a Revenue Inspector of a higher status who would share the inspection of villages with the Mumlatdar (Tahsildar) and will live at the taluk headquarter and share the taluk office.

(4) Subordinate Judges are to be invested with criminal powers and to use them in all places in which their civil work does not give them a full day's work. In some places it will be necessary to create additional posts of Resident-Magistrates : the Committee considers that six would be necessary. This system would produce economy and meet the convenience of the public who are now sometimes required to follow a touring Magistrate's camp and will provide a training for Sub-Judges to fit them for appointment as District Judges. I am not concerned with recommendation (1). Recommendation (2) is similar to suggestions made by Messrs. Masterman and Rutherford which I have already discussed. Recommendation (3) will be dealt with in the section about Revenue Inspectors. Recommendation (4) that criminal work should be entrusted to Sub-Judges is new and requires consideration.

33. It is to be noted, first, that the term 'Sub-Judges' in Bombay includes all the officers styled 'District Munsifs', in Madras; secondly, that in Bombay there is not a complete separation of magisterial and executive functions in the lower grades as there is in Madras, though Bombay has some whole-time Resident-Mumlatdar (Tahsildar) The Magistrates. exercises magisterial (often first-class) powers as well as revenue jurisdiction. Apparently, therefore, the 'prant' (Divisional) Officer in Bombay has already less magisterial work to do than the Subdivisional Magistrates in Madras; for many Mumlatdars have firstclass powers (whereas no Sub-Magistrate has them) and appeals from those Mumlatdars in consequence lie to the District Judge, not to the Subdivisional Magistrate.

Since the abolition of circle officers must 'to some extent' increase the revenue duties of Mumlatdars and the abolition of the prant officer means the substitution of the Mumlatdar for the prant officer as the chief inspecting agency, a means had to be found for relieving the Mumlatdar of part of his magisterial duties; at the same time the Committee decided that the criminal work now performed by the prant officers could not be wholly transferred to the Collector and his personal assistant. In Madras when the magisterial functions of the Tahsildar were taken away a new class of officer-the Sub-Magistrate-was created to assume them. Financial considerations precluded the Thomas Committee from adopting this course (except to the extent that six additional Resident-Magistrates are to be created) and the solution of the difficulty was found in the fact, of which the Committee had evidence that in many of the subordinate civil courts (Sub-Judges) the time of the Judge (in spite of some amalgamation of courts) is still not fully occupied. It does not appear that this state of things exists in Madras. The Retrenchment Committee's report records the abolition of some District Munsif's Courts and the amalgamation of others but there was apparently no evidence that the courts in general are not fully occupied. Indeed the High Court of Madras, in a letter proposing a system of magisterial training for Sub-Judges, said that 'in this Province District Munsifs have very little time to spare for other work." It is therefore improbable that any considerable retrenchment could be made by giving magisterial work to these courts.

34. A proposal of the kind was considered on its merits regardless of financial considerations by the Coleridge Committee in 1923-24. The

Committee first decided that the powers conferred upon Magistrates by Chapters VIII to XII of the Criminal Procedure Code (security for keeping the peace, unlawful assemblies. public nuisances, temporary orders in urgent cases of nuisance or apprehended danger and disputes as to immovable property likely to lead to breaches of peace) were essentially executive rather than judicial, and must remain with the executive authority, namely, the District Magistrate and his Subordinate Magistrate. They considered that the transfer of these functions partially or wholly to judicial officers would result in danger to public tranquillity. This position is apparently accepted by the Thomas Committee, though their report contains no details. Their intention presumably is that the single personal assistant to the Collector should exercise such of these powers as are now exercised by several Subdivisional Magistrates throughout the district. If so, it seems to me that the Committee failed to realize how seriously the power of preventing disturbances and the like or terminating them would be weakened by the reduction of the number of officers and by the concentration of authority in the district headquarters, instead of its being vested, as it is now in Madras, in officers dispersed over the district.

35. The Coleridge Committee next considered, and rejected, a proposal for the amalgamation of the criminal and civil judiciary in respect of the rest of the magisterial functions. They remarked that such amalgamation, though favoured by a large body of vakils is against the custom of such 'liberty-loving' countries as England and America: They then pointed out that "criminal cases should be tried with more rapidity and disposed of more quickly than civil cases, because in the former the parties' personal liberty is concerned and cases depend on oral evidence which is likely to be less reliable months after an occurrence than immediately or shortly after " and, after quoting statistics to show that the disposal of civil cases by District Munsifs was much less prompt than the disposal of criminal cases by the Subordinate Criminal Courts, added "so far as criminal cases are concerned, such delays would be an intolerable scandal. If both classes of cases-Civil and Criminalare made to be tried by the same tribunal, there is great likelihood of both classes of work suffering or, at any rate, the criminal cases suffering still more than at present. The remedy is suggested by some that the civil tribunal should be directed to set apart some days of the week for the trial of the criminal cases, thereby ensuring prompt disposal. Apart from the impossibility of making any such arrangement, owing to emergent applications in respect of civil or matters of execution-attachment before judgment-coming up for immediate consideration, there will be new criminal work coming up almost every day, such as remand of prisoners, bail applications,. transfer petitions, etc., requiring immediate disposal and complaints must always be taken as soon as presented. The interruptions to either civil or criminal work by an arrangement of this nature would be considerable, and if each work be allowed to be taken up as it comes and the other made to wait till its turn, the result will be more delays than at present."

On these considerations the Committee was 'strongly of opinion that the Criminal Courts should be kept separate from the Civil Courts, more especially as no possible economy could result.'

36. No doubt the Committee considered that it had said enough to condemn the proposal and the condemnation is the more striking when it is remembered that the Committee was by no means an official Committee nor inspired by any bias against the Civil Courts. It included a large preponderance of Indian non-officials (three of whom afterwards became Ministers) and was presided over by a Judge.

37. There are two important considerations upon which neither the Coleridge Committee nor the Thomas Committee touched. The first is the difficulty of divided control over an official exercising dual functions. Either the District Munsif must be subordinate to the District Magistrate in respect of his magisterial functions and to the District Judge in respect of his civil functions or he must be subordinate to the District Judge in respect of both. Under the first alternative the weakness of a system of divided control is obvious. So long as he has only second-class powers (the Thomas Committee suggests that he should exercise these for two years before receiving first-class powers) appeals against his decisions must under the Criminal Procedure Code lie to the District Magistrate; and presumably his calendars would be sent to the District Magistrate for perusal and the District Magistrate would inspect the magisterial part of his records while the District Judge would deal with the civil part. The mere fact that his time was divided between two functions would make it difficult for the authority to supervise his work in either branch satisfactorily.

Under the second alternative, the District Judge would have more to do than he has time for. This was recognized by the Coleridge Committee in discussing its own scheme for placing the whole of the magistracy under the District Judge and its remedy was the singularly unsatisfactory one of appointing a comparatively junior officer (to save the expense of a senior) as assistant to the Judge in respect of magisterial matters. The Thomas Committee did not allude to the point at all. It may have thought that the Judge would be able to exercise sufficient supervision over the District Munsifs dealing with first-class cases. But it is extremely doubtful if he would have time to exercise supervision of the required amount (e.g., inspection of the District Munsifs'

Courts and careful perusal of calendars), and it is certain that his supervision could broadly speaking not be of the required kind; first, because as a judicial officer what would interest him in reading a judgment would naturally be the purely legal aspect of the case ; secondly, because his position as the appellate authority would effectually preclude his making any kind of criticism on a judgment, except in judicial form. A District Magistrate vis-a-vis the Subdivisional Magistrate is free of these trammels and can exercise a general supervision over his work whether by remarks on judgments or otherwise in an extra-judicial way, as no judicial officer could. It is perhaps unnecessary to particularize, but I may mention such topics as the use of sections 203 and 250 of the Criminal Procedure Code, the avoidance of delay in disposing of cases, the proper treatment of juveniles and first offenders, the need of clearness and conciseness in a judgment, the importance of facts rather than legal subtleties, as instances of the range of general, as opposed to judicial, supervision.

38. A second large consideration which both Committees ignored is the fitness of District Munsifs to be entrusted with the trial of criminal cases.

The High Court of Madras in suggesting a method for giving Sub-Judges experience of criminal work [Letter 2663, Law (General), dated 8th July 1931] noted some characteristic deficiencies of Sub-Judges when called upon to deal with criminal work on promotion to the District Court ; and the claim of the Thomas Committee that its scheme provides a training to fit civil judicial officers to be criminal Judges has some justification. But it is not necessary to entrust criminal powers to all District Munsifs merely in order to secure a training for the few who will eventually be appointed District Judges, as the Madras High Court pointed out. Much less sweeping and extensive arrangements would secure that object, and that the Thomas Committee's scheme would secure it is a minor factor in the consideration of the general desirability of the scheme.

It seems very doubtful if that the combination of civil and criminal functions in the District Munsif would produce good results. The Coleridge Committee pointed out that in England no court short of the High Court deals with both kinds of work ; and it is further noteworthy that while no civil judicial work is in England entrusted to a 'non-official' agency, a great deal of criminal work is in the hands of laymen. There are historical reasons for this but a sound reason for the endurance of the system is that while the exposition and interpretation of civil law is a matter for the pandit the decision as to the guilt of an accused person is a matter much more largely of practical commonsense. The trial of magisterial cases does not require a profound knowledge of law and I venture the opinion (I intend no disparagement) that generally speaking, the habit of mind of a District Munsif does not suit him to conduct magisterial cases satisfactorily : and that it might be difficult for a Munsif to adopt himself to the rather different requirements of a Civil Judge and a Magistrate at the same time. I do not wish to strain the point and it is possible that experience would in time counteract initial defects, but it does seem to me that there are serious objections of this kind to the entrustment of criminal functions to the lower Civil court.

39. Moreover, so long as a District Munsif had second-class powers only he could give no relief to the Subdivisional Magistrate who only tries first-class cases. The transfer of secondclass cases to the Munsif would relieve only the Sub-Magistrate who probably will not require relief. The Bombay problem is different, since it was necessary to find relief for revenue officers dealing with both classes of cases; and the Bombay solution of it is not suitable to the different conditions of Madras.

39-A. Another objection which is worth mentioning to the adoption of the Bombay. scheme arises from the different conditions in Madras. In Bombay the Collector's assistants already reside at the district headquarters, though they have distinct territorial jurisdiction. The transfer of officers from their divisions to headquarters in Madras would probably mean in many cases (a) the building of residences for them at the district headquarters (b) the enlargement of the Collector's office at headquarters to provide room for the assistants, while in both cases it might be difficult to find a use or get a reasonable price for the buildings in the division. This difficulty is the greater from the fact that the number of officers is greater in Madras. Whereas the Bombay districts have usually two assistants or more rarely three which the Committee proposes to reduce to one or two, in Madras none have less than three (except the Nilgiris), nine have four, six have five, and Tanjore has six.

DIVISIONAL OFFICER'S CLERKS.

40. I have discussed already Mr. Masterman's proposal that the number of Divisional Officers should be reduced, and as a means towards it, that the Divisional Officer should be eliminated as a channel of correspondence between Tahsildar and Collector. I do not favour that proposal, but I pursue the idea that correspondence should be reduced, not in order to reduce the number of officers but in order to reduce the number of clerks.

41. In order to reduce the amount of correspondence which passes unnecessarily through the Divisional Officer I have tried to formulate a general rule as to the class of correspondence which need not pass through him at all, but find it difficult to do so. Letters on subjects dealt with directly by the Collector in which the Divisional Officer has no responsibility or concern should ordinarily be sent by the Tahsildar direct to the Collector and vice versa, but a rule of this kind might be interpreted in some districts in such a way as to short circuit the Divisional Officer altogether.

It would be safer, and should be attempted, to draw up a list (to be included in the Office Manuals) of subjects in which Tahsildars may and ordinarily should correspond direct with Collectors and vice versa. Probably some Collectors have issued orders of their own already on these lines in particular cases, but what is required is a general regulation with the object of reducing the work of the clerks in all Divisional Officers' offices so substantially that one clerk for each might be withdrawn.

The list would include such things as the Christian Marriage Act, gun licences, proposals for the resumption of inams or apportionment of quit rent (and other such cases where the only thing that can be done in the Divisional office is an "office check"), reports on the state of tombs, and some matters of excise; but would *not* include correspondence about irrigation works and any question connected with irrigation, darkhasts, reservation and alienations of land, revenue records, village officers and other matters with which the Divisional Officer is directly concerned and of which he should be informed.

I suggest that the Board might require selected Collectors to draw up a list of subjects on these lines and on that basis might prepare a list for Government's approval.

42. Secondly, in unimportant cases, dealing with subjects not on this list, which have come up to the Collector through the Divisional Officer, where the Divisional Officer has supported the Tahsildar's recommendation and the Collector passes an order accepting the recommendation without comment, it is unnecessary for the order to go back through the Divisional Officer. It should be despatched straight to the Tahsildar by the Collector's office. Such cases are numerous, e.g., sanction of Minor Irrigation estimates, sanction of transfer from poramboke to ayan and dry to wet, fixing the market value of land, granting licence for house-site in towns, and so on. The elimination of the Divisional Office on the return journey would save a considerable amount of work in that office, and it is only where the Collector explains a principle or points out an error or requires further information that the Drvisional Officer need see the case a second time.

43. Thirdly, the principle should be laid down that in matters which go up to the Collector for orders the object of their passing through the Divisional Office is not that they should be scrutinized or noted on by clerks that will be done in any case by the Collector's office and need not be done twice—but that the Divisional Officer may have the opportunity of inspecting, or directing the Tahsildar to inspect, or calling for further information, or -criticizing, in the light of his local knowledge, which is greater than the Collector's or of his general experience which is wider than the Tahsildar's. The office-note should be confined to pointing out any departure from rule; it should not criticize a proposal on its merits, and in a large number of cases there need be no office-note at all. It is the personal intervention of the Divisional Officer himself that is required, not the "office check" by his clerks, and the Collector's clerks will not, in

45. Is the charge made for Government water used to irrigate a second crop grown on wet land registered as single crop land. Wet land which ordinarily gets a supply of water for second crop is registered as double crop land and remission of the second crop charge is given if there is not sufficient water for second crop. On land registered as single crop land the ordinary charge for second crop is half the first crop assessment, but it is open to a ryot to compound the charge at a favourable rate, viz.,

1/3 if the	irrigation source is	3 2nd	class.
1/4		3rd	,,
1/5	,,	4th	",
1/6	> 9	5th	""

If the land has the benefit of irrigation from a private well, these rates of composition are halved (1/6, 1/8, 1/10, 1/12) except where the source is in the first or second class.

The revenue derived from the charge for second crop (excluding cases where the charge is compounded) naturally fluctuates considerably in accordance with the variations of seasons from year to year: it has amounted in the last three years to about 8 lakhs, 10 lakhs and 12 lakhs, respectively.

46. It has been suggested at various times since 1917 that simplification of accounts and reduction of inspection might be attained if these fluctuating charges were removed and some fixed system of charging substituted.

47. In Salem district such a system was in force before the first settlement and remains . to this day. It was also in force in Vizagapatam up till the resettlement of 1919, when it was abolished and the general system of charging which prevails in the rest of the Presidency was introduced. (In South Kanara all wet land which regularly raised a second wet crop was registered as double crop land at settlement and no charge is made for second crop on land not so registered at settlement, but South Kanara conditions are peculiar.) The advantages of the Salem practice and the reasons for its being suitable to that district were summed up by the Settlement Officer in 1903 as follows :-

"It is generally true that under fourth and fifth and also some second and third group sources no second wet crop is grown except with the aid of private wells. In ayacuts consequence of the partial elimination of this intermediate check, have any more to do than they do already.

44. By these three methods, a large amount of routine and unessential work would be taken off the hands of the Divisional Office, and this, in conjunction with the reduction of the clerks' work at jamabandi, should render it possible to dispense with one clerk in each Divisional Office.

FASALJASTI.

where there are no wells there is no second crop. By far the greater part of the wet lands however grow a second crop of some kind. This fact was noticed at the time of settlement and it has become increasingly the case owing to the increase in the number of wells. Were the consolidated charge abolished much inspection would be necessary to determine whether Government water had been used or not. The decision would in many cases be difficult as irrigation from wells is constantly going on. If the system were altered a ryot who refused to compound would occasionally pay less than he does now but any advantage he might derive on this account would be more than counterbalanced by the uncertainty in the amount of his payments, the harassment of frequent inspections and the necessity for satisfying the demands of lower revenue subordinates. The opinion of the majority of the ryots so far as it has been possible to ascertain it is in favour of continuing the immemorial practice of the district. The district officials unanimously prefer the present system. Its advantages in simplifying the work of the revenue establishments are obvious."

The Board pointed out that the consolidated rate did not do away with the necessity for inspection since wet lands were still eligible for waste remission and inspection must in all probability take place as frequently as in other districts. It was however decided by Government that the system should be retained as it saved much inspection and its continuance was desired by the ryots : and the old method of fixing the second crop charge continued unaltered.

48. The question was next considered when the resettlement of Vizagapatam was taken up The Settlement Officer held that from (1919). cultivation statistics, inspection on the ground and discussions with the ryots it was obvious that the imposition of the consolidated double crop rate in one taluk was definitely wrong; that in the other two taluks no consideration was had of the varying facility of irrigation of second crop (as was done in Salem) and that though the system worked well enough in days when there was inadequate supervision of the karnam it was unnecessary now and the ryots were opposed to the system (to which they had in fact objected when it was introduced). The Government then decided to abolish it and introduce the ordinary system. At the resettlement composition was applied for by the ryots on about 23,000 acres (about one-third of the total wet area) which was less than the average area (28,000 acres) on which the cultivation accounts showed a second crop, wet or dry, had been grown in the five years preceding the resettlement. As the advantages of composition appear to have been sufficiently advertised at the time, this figure probably reflects with some accuracy the ryots' estimation of the normal chances of irrigating a second crop.

49. It will be observed that the features which distinguish Salem from the rest of the Presidency are that the system of charging is ancient, is liked by the people and is apparently suited to the conditions of water-supply. It does not follow that its introduction as a novelty in other districts would either be acceptable to the people or would suit different conditions, nor, and this is for my present purpose more important, does it appear that the Salem system has actually any appreciable effect in simplifying accounts or reducing staff. In fact there are at present more Revenue Inspectors in Salem-there are also more taluks-than in any other district except Tanjore, which has one more, and Mr. Todd informs me that the bulk of jamabandi accounts in Salem is not appreciably smaller than in other districts, and that Revenue Inspectors have as much inspection to do for remission and water-cess purposes-as in other districts.

As the result of a full discussion of the question in 1917, when most Collectors, all Settlement Officers and the Board of Revenue went into it thoroughly, the Government decided that there was considerable objection to the universal application of the system, though there were many areas in which it would be suitable. They also accepted the view that the system could not be introduced during the currency of an existing settlement or resettlement.

50. Later, discussions of the method of simplifying the Revenue administration proceeded between 1921 and 1925, when they were finally abandoned. In the course of the discussions a scheme for abandoning charges for second crop and substituting a permanent charge was sketched. The proposal was that all wet lands should be reclassified field by field, on the basis of the cultivation accounts for the previous five years (subject to check by actual inspection) and that an addition to the assessment should be made by adding a fraction of the single crop charge according to the number of times a field had grown a second crop during that period. Thus a field on which second crop had been raised four or five times would pay one-half, a field on which it had been raised three times one-third, once or twice one-fourth, of the single crop charge in addition to the single crop assessment. No remissionwould be given on these rates, unless there was a total failure of the supply for the ayacut, the ryots would be free to distribute the water as they chose and even to use it for 'dry' land in preference to 'wet' land: for all dry land which had been irrigated once during the preceding five years without objection was also to be registered as wet. Not only would the initial expenditure involved in arriving at new assessments in this way be enormous but the system sketched would only have a limited application, viz., to isolated tanks: for it would clearly be impossible to allow the water of one tank in a chain or of a channel irrigating a long stretch to be used at will by the upper landholders without regard to the rights of ayacutdars lower down. And in the case of isolated tanks the system is unsuitable since the prospects of a second crop are remote. Isolated tanks would usually be tanks in the fourth or fifth class which by definition and in fact have not more than a precarious supply for a single crop.

51. At the resettlement of Tanjore it was originally decided that all wet land registered as double crop land prior to the resettlement and all wet land not so registered which ordinarily had an unfailing supply of water for two wet crops should be registered as double crop land and assessed accordingly. On an objection from the mirasidars to this system of a compulsory charge for second crop, however, Government gave way and decided

(1) that the Settlement Officers should be authorized in cases where the registration of any land as 'double crop' prior to resettlement had caused hardship to register it as single crop on the ryot's application.

(2) that in all other cases the option should be left to the ryot to compound for the double crop or not.

The same course was followed at the resettlement of Trichinopoly.

The result in Tanjore was instructive. Out of a total area of some 780,000 acres of wet land, 22,000 acres was left registered as double crop, and only 1,873 acres asked for composition of the double crop charge.

52. At the resettlement of Trichinopoly it was decided that rain-fed tanks with an ayacut of 20 acres or less should be handed over to the ayacutdars on the following principal conditions:—

(1) The system was to apply only to tanks not in a chain or irrigation works or otherwise affecting the supply to any Government source.

(2) The tank beds were to remain as poramboke and the property of Government.

(3) The whole area usually cultivated with wet crops was to be registered and assessed as wet. (4) The ayacutdars were to do the necessary repairs and maintain the efficiency of the tank.

(5) Government were to make no charge for fasaljasti (second crop on wet land) or tirvajasti (wet crop on dry land).

(6) Remission was only to be given in years when the assessment on neighbouring dry land was remitted.

The idea was that Government would be relieved of the cost of maintaining the tanks and of the detailed inspection of the land under it, while the ryots would be able to use the water of the tanks as they pleased without addition to their assessments.

Actually the results were negligible; whether this was because the ryots did not consider the terms attractive or because there were in fact few tanks which came within the scope of the scheme, the Resettlement report unfortunately does not explain. But only 339 acres in six taluks were dealt with in the way prescribed so that the contribution made by the scheme to the simplification of the revenue system was valueless.

53. This completes the tale of the endeavours so far made to simplify the system by abolishing fluctuating charges.

54. Meanwhile in the Ceded districts modifications of the system proceeded on-entirely different lines. There [see B.S.O. No. 13 (12)] all enquiry into the supply received in the sources of irrigation (if 'precarious') is dispensed with and charge is made according to the crop grown on each field. If a wet crop is grown wet assessment is charged ; if a dry crop is grown dry assessment is charged; if no crop is grown there is no charge. This system has the merit of saving the ryot from the hazards and the Jamabandi officer from the annoyance of nice discussions by revenue subordinates as to whether remission ought to be granted or not; since if the record of cultivation is correct, the system of charging works automatically. But it obviously so far from reducing the amount of inspection necessitates a more detailed and careful inspection of each field, as indeed has been recognized by the addition of a special question to the Jamabandi Check Memorandum (note under question 35) for use in the areas to which it applies. Viewed therefore from its potentialities as an instrument for reducing staff, the system is devoid of merit.

55. It was observed above (paragraph 49) that in 1917 Government decided that the system of charging a consolidated rate for two crops could not be introduced during the currency of a settlement or resettlement. They added that power should be reserved in all future resettlement notifications to transfer during the currency of a settlement to double crop wet any land to which the supply

of water was shown to be fairly constant and they consulted the Board of Revenue whether

(1) any land on which a second crop had been grown for a period of five years next preceding the settlement or resettlement might be compulsorily transferred to double crop at such settlement;

(2) whether in cases where a second crop had been raised, say in five years out of ten, the Settlement Officer should not be required to transfer the land to double crop wet at the favourable rates allowed in B.S.O. No. 1-1 (5) (viz., 1/3, 1/4, 1/5, 1/6 according to the class of the source), such land being entitled to remission of the second crop charge if only one crop was irrigated.

The Board objected to the introduction of 'a rigid statistical test' and said that land on which two crops are regularly raised could be easily located by the Settlement field staff without the labour of scrutinizing the fasaljasti accounts for five years; and that as ex hypothesi the land referred to in (2) above would only get a wet crop every other year it would have to be inspected as such for remission purposes, as if they were to remain as 'single crop' liable to fasaljasti. There would therefore be no saving of labour and there would probably be loss of revenue by giving the favourable rate of double crop charge.

The Government accepted this view and decided that no hard and fast rule should be laid down as to the registry of land as double crop and that the composition of the second crop charge should remain on a voluntary basis.

56. The proposal that power should be taken in resettlement notifications to transfer to 'double crop' land to which the supply of water 'was shown to be fairly constant' has not in fact been followed in notifications issued since.

(a) In Bellary and Anantapur, the notification for the black soil area includes the following clause :—

"The Government reserve the right to register any land as double crop wet during the currency of the resettlement if the supply of water to such land is found to be ordinarily sufficient for two wet crops and to alter the charge on the land so registered as double crop wet so as to include the charge for second crop."

No such clause was put into the notification for the red soil area, but as regards single crop lands both notifications say "the charge for a second crop when raised on land registered as single crop will be in accordance with paragraphs (1) and (2) of B.S.O. No. 5, or whatever corresponding orders may be in force for the time being."

Thus the criterion is that water must be 'ordinarily sufficient' for two crops, before land can be registered as double crop land, and whatever 'ordinarily sufficient' may mean, it must mean something more than say 'every other year'; and on single crop land a second crop must be raised, to enable a charge to be made. Government is therefore precluded from imposing a charge, to cover the second crop charges, on land for which there is not 'ordinarily' a sufficient supply for two crops without the ryot's consent; and in the case of land for which the supply of water is not ordinarily sufficient for second crop charge, a charge for second crop can only be made when a second crop is raised. Any system of compounding the second crop charge compulsorily, as in Salem, would transgress the terms of the notification. That it would not be accepted voluntarily by the ryots may be judged by the fact that in the two districts of Anantapur and Bellary together the second crop charge was compounded on only 5,765 acres at the ryots' wish, 5,412 acres being compounded compulsorily.

(b) Again in the Godavaris and Kistna no area (except one for special reasons) was registered as double crop at the resettlement and the Settlement Officer stated that there was no area in which two crops were regularly irrigated. The resettlement notification contains the following clause :—

"Government reserve the right to alter or revise within the period fixed for the duration of the resettlement the classification of land adopted at the resettlement and to impose additional assessment in the following cases :----

(1) where a second wet or irrigated dry crop is raised on registered single crop wet lands."

Here the limitation is even more definite than in Bellary and Anantapur, that a charge shall be made on account of second crop only when such a crop is actually raised.

(c) In South Arcot and in Madura (Periyar areas) and the other districts resettled after the orders of 1917, the resettlement notification clause on the point is as follows :---

"Government reserve the right to register any lands as double crop wet during the currency of the resettlement if the supply of water to such land is found to be ordinarily unfailing and to alter the charge on the land so registered as double crop wet so as to include the charge for second crop."

Once more no power is reserved to alter the system of charging for second crop in toto, and the old criterion of an ordinarily unfailing supply remains.

(d) In the notifications issued prior to 1917 there was no reservation of power to deal with second crop charges. The common form of the clause relating to second crop in them repeated the provisions of the Board's Standing Order on the topic. 57. The conclusion is that no general fixation of the charge for second crop can be made during the currency of a settlement, except with the consent of the ryots, which could never be obtained, and at the cost of a large special staff; that any attempt towards such fixation of the charge at a resettlement would be strenuously opposed, and again would require a large special staff; and that unless such fixation were accompanied by the withdrawal of the grant of seasonal remissions its administrative advantages would be of minor importance, while any proposal to withdraw remissions would undoubtedly kill all chances of acceptance of a fixed second crop charge.

Since the abolition of fasaljasti by the substitution of a fixed charge is impracticable, it is unnecessary to enlarge on the difficulties of introducing it.

58. As has been remarked already the Board saw in 1923 that a change of system would involve a field to field resettlement. Mr. Rutherford has recently suggested a more rough and ready method, namely, to take the average total of fasaljasti and tirvajasti over a series of years, deduct the average remissions in the same period and distribute the balance as an annual additional charge on all wet lands. A panchayat would distribute the water and would levy a charge for irrigation of dry land. That is to say, the Government would levy an additional charge but would have no-power to see that those who paid it get their share of water, or, failing that, had the charge remitted—a distinct change for the worse from the present system. Again it would in practice be found impossible to refuse remissions in a bad year : yet to grant them would upset the financial effect of the whole scheme. Moreover what is remitted is the first crop charge, or a portion of it. There does not seem to be much attraction for the ryct in a scheme which

(a) deprives him of remission in a year when he gets no crop;

(b) adds to his present assessment, even in years when he gets no crop ;

(c) adds to his assessment a charge on account of the irrigation of dry lands when he himself may possess no irrigable dry lands;

(d) adds to his assessment a charge for second crop, when he himself may have little hope of ever getting a second crop.

The only quid pro quo that the scheme offers him is that he can grow as many crops as he likes without alteration of charge. But freedom to grow two crops is a hollow boon when the opportunity of growing them is rare; and even that freedom is limited by the fact that he could only obtain water by the favour of a panchayat. The scheme is in essence unfair in that it requires all to pay for benefits which only a few can enjoy and seems to me to be outside the range of practical politics.

59. It has been suggested that the adoption of what was believed to be the Mysore system would enable Madras to do away with fasal-jasti and remissions. The fact is that the system on which the land revenue settlement was made in Mysore is totally different from that of Madras: and Madras could only obtain the supposed advantages of the Mysore system by scrapping the present settlements and starting afresh. In Madras the settlement of wet land is based on the net return from a single crop of rice according to the varieties of the soil and the value of the irrigation source. In Mysore the settlement is based on a fair charge for a crop of sugarcane grown on the best soil with the best irrigation. This is the "maximum rate": the lower rates are obtained by scaling down this rate in accordance with deficiencies in the soil or in the watersupply of each field. As the Mysore settlement is based on a crop which is on the ground for the whole year, the assessment on the land is the assessment for the whole year and does not alter whether one or two crops are grown. But in Madras the settlement assessment takes into account only a crop which is on the ground for half the year : if more than one crop is grown, it has to be charged separately. Each system has its own merits, but we cannot now introduce an incidental merit of the Mysore system into the Madras system. Its introduction would involve the reconstruction of the Madras system from the foundations.

60. Nor is it the case that Mysore is free from the complications of remission. Indeed while in Madras it is now suggested that the rules for remission are too elaborate in detail, in Mysore, under pressure from the ryots, who point to the greater liberality shown in Madras, the tendency is for the grant of remission to be extended more and more in detail. The history of the policy in regard to remissions in Mysore is instructive as suggesting the opposition that a proposed adoption of broader lines or less generous treatment in this matter would arouse in Madras.

It had been the policy, as laid down in orders of 1897 and 1907, to grant partial rémission of assessment only when there was a general failure of wet crops in any locality, and consequent distress, and not in individual cases where a tank on which lands are dependent for their irrigation did not obtain a sufficient supply of water in any year on account of deficient rainfall. In 1922, in response to requests that the policy should be changed so as to give greater relief to the ryots the Mysore Government decided that where owing to failure of rains throughout any tract, any tank in such tract had not received an adequate supply, so that more than half the area of wet lands under it remained uncultivated or yielded a crop of not more than four annas, the payment of half the assessment might be suspended provided the tracts were already so impoverished or the previous harvests

had been so poor as to render such a measure of relief necessary: The amount of assessment so suspended was payable in the next year, unless there was a similar failure or deficiency of crop, in which case it was to be remitted.

In 1924 it was directed that the assessment should be remitted at once, instead of being suspended, on lands on which the crops failed altogether or yielded an outturn of not more than two annas.

In 1925 further orders were issued. The Government on being satisfied that a large number of tanks and *spring channels* in a tract had received an inadequate supply, and that the tract was so impoverished or the previous harvests had been so poor as to render relief necessary, was now to notify that remission of half the wet and garden assessment under the affected tanks and spring channels might be remitted, and the Deputy Commissioner was then empowered to grant such remission to individual holders of lands under these sources.

A further step was taken in 1927 when it was urged that the grant of remission should be based on the conditions prevailing under each tank, and not over a wider area, in which conditions might not be uniform : owing to the unequal distribution of rainfall one tank in a tract might be full, while another might receive only a scanty supply, or none at all, in successive years. In such cases to make the grant of relief dependent on the conditions prevailing over an extensive area would be to withhold relief where it was urgently needed. On these grounds it was decided that the ayacut of a tank should be treated as a "tract" for the purpose of remission.

Lastly in 1932 the grant of remission was extended to channels, though the amount of it was not, under these sources, to exceed the difference between the wet assessment and the highest dry assessment in the locality.

Thus, in ten years, there has been an advance from suspension to remission, from 'tract' to 'tank,' and an extension of indulgence from wet land to garden land and from tanks to spring channels and river channels. And it is not to be supposed that the agricultural interests will rest content with the concessions already won.

61. In Madras, remission may be of the full assessment, not half as in Mysore, and is given on individual fields. It is notified in the Board's Standing Order that remissions are granted as a matter of grace and are liable to be modified from time to time at the pleasure of Government, and the sum remitted each year is so large (varying from 22 lakhs to 34 lakhs in the last five years) as to offer an inducement to modification in a time of financial stress. I do not suggest that we should remodel our system of remissions on the Mysore standard, and any stiffening of the rules about remission would of course be highly unpopular. But the fact is worth recording that it is open to the Government without legislation, without change in the machinery, and without breach of faith to effect savings in any year by ordering that remission should be fractional (7/8 or 3/4 or other fraction of the assessment) instead of total in that year. If the wet assessments actually represent or had in the past represented one-half of the net produce of the land,

62. If the obstacles to consolidating and fixing the charge for a second crop on registered wet land are formidable, the obstacles to fixing a charge for water taken occsionally to dry land appear to be insurmountable. It is in its nature a fluctuating charge. Dry land has no right to water : it gets it by consent of the wet-land holders at times when the supply is in excess of the requirements of the wet land or by stealth at any time. Dry land which has been steadily irrigated for a series of years without objection may be transferred to wet, at the request of the ryot by Collectors, or during a resettlement, by a Settlement Officer : and

63. There are three possible ways in which a reduction of the work done by Revenue Officers in connection with minor irrigation works might be effected

(1) by handing over control to Panchayats.

(2) by handing over sources wholly to the ayacutdars.

(3) by transferring the maintenance and repair of them to the Public Works Department.

(1) Transfer to Panchayats.

64. Under section 65-B of the Local Boards Act the Local Government may, subject to such conditions as they may prescribe, transfer to any panchayat various functions in respect of irrigation works. The conditions of such transfer are set out in G.O. No. 3328, L. & M., dated 22nd August 1932 (which superseded orders already issued in 1926).

There is also another class of panchayats, which are specially constituted for the charge of a particular irrigation work and do not come under the Local Boards Act. The constitution and functions of such panchayats are laid down in G.O. No. 109 I., dated 17th January 1928.

Little use has so far been made of either class. Under the Local Boards Act, irrigation works in 35 villages have been transferred to panchayats but only 25 have actually or actively been looked after by them; of irrigation panchayats only seven have been formed, of which six are functioning.

In general the transference of control under these two systems amounts to little more than there would perhaps be a moral obligationon the State to grant total remission when there is no produce, but so long as they do not there is no such obligation; and if the finances of the Province were at any time in such a state that all classes of the community must be required to make a sacrifice, here is a ready and not inequitable means of levying a share of the burden from the agricultural classes.

TIBWAJASTI.

it may be said generally that all land which can properly be registered as wet has been so registered. There appears to be no basis on which the charge for water taken to it can be fixed except on some such system as that described above in Trichinopoly. (Paragraph 52.) But this method can only be adopted in the limited class of cases to which the Trichinopoly experiment was restricted and that experiment failed.

The Board of Revenue has recently (22nd November) reported on the subject of tirwajasti. I have nothing to add and no fresh suggestions to make.

MINOR IRRIGATION.

the formalizing of powers which have been exercised by the ayacutdars for generations. Over a very large area covered by irrigation works in the Presidency the ayacutdars do in fact manage the distribution of water for themselves without official intervention, and they do or are expected to do petty works of repair under kudimaramat. The transference of control of a large number of works. would not greatly affect the volume of work to be done by the Revenue Department, though in the case of some of the channels. under Public Works Department control it might result in dispensing with some petty subordinates of that department. In Godavari delta about 30 channels in charge of the Public Works Department have been put into the hands of panchayats for the distribution of water and the execution of petty repairs and small allotments have been paid to the panchayats for the latter purpose. Most of them. have functioned satisfactorily. So far as the works in charge of the Revenue Department are concerned, the Collector will still have to provide funds for more extensive repairs; and the Revenue Subordinates will still have to inspect works to see that the panchayats do not neglect petty repairs. The revenue derived from these works is too large to be jeopardized by discontinuing inspection of them on a large scale, and there appears to be little prospect of any general desire on the part of panchayats to take charge of minor irrigation works. The devolution of control thus has little retrenchment value.

65. It is worth noting that in Mysore the attempt made to induce panchayats to manage irrigation sources has been unsuccessful. The Tank Panchayat Regulation of 1911 conferred considerable powers upon panchayats. It authorized the panchayat to apportion the work required for maintenance or repair of a tank among the ryots according to their respective obligations and to commute a ryot's labour quota into a money payment. Other items of revenue (e.g., fishing and grazing) were placed at the panchayat's disposal, and it was to have such complete power to regulate the supply to the fields that the holder of a field which got no supply was to be given remission by the Government.

But I understand that, owing to the want of co-operation among the ryots, the scheme has been a complete failure. Few, if any, panchayats have ever functioned with success, and the Mysore Government now emphasises more and more the duty of all the Revenue Officers to inspect tanks regularly and get them repaired.

66. In this connexion, I suggest that power to transfer control to, or to remove control from, a panchayat might well be delegated to Collectors. The conditions of transfer have been prescribed and there seems to be no reason why each application for transfer should continue to come up to Government. No principle is involved and Government's decision must, as it is, depend entirely on the Collector's report of the local circumstances of each case. In the case of panchayats under the Local Boards Act, the Covernment can delegate its authority to Collectors under section 233 of the Act; in the case of the others, the Collector is already empowered under condition 6 to dissolve a panchayat at will : he may equally be empowered by alteration of conditions 17 and 26 to resume management from a panchayat at will, and to be authorized to transfer management to a panchayat. It should be laid down for the guidance of Collectors

(a) that transfer to a panchayat under the Local Boards Act should not be made unless a majority of the ayacutdars desire it.

(b) that transfer of a work in the charge of the Public Works Department should not be made without the consent of the Executive Engineer.

(2) Transfer to Public Works Department.

67. The discussion of the proper agency for the care of minor irrigation works, Public Works Department, or Revenue Department, has been revived at many times from one cause or another during the last eighty years. It may be useful to survey briefly the history of the matter during that period. As the result of a Commission on irrigation works in the Presidency in 1851, minor irrigation works (which had hitherto been in charge of the Revenue Department) were transferred to the Public Works Department. In 1870 another committee reported that irrigation works were not in a proper state of efficiency, and in 1878 the Famine Commission observed that there

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were many works which had fallen out of order for want of supervision and timely repairs. As a result of its recommendations works were divided into 'Imperial', or those irrigating more than 200 acres, and 'Minor' or those irrigating less than 200 acres. The former were to remain in charge of the Public Works Department, the latter were to be putin charge of the Revenue Department. But the theory at first was that the ryots themselves would maintain the minor tanks and in order to see that the ryots discharged their duty tank inspectors were to be appointed whose function. should be to inspect the sources and report on their condition. Then ensued a vast amount of discussion, with the functions of the new Tank Restoration Scheme parties cutting across it. In 1887 Government decided that the experiment should be tried of making over to the ryots an area in Madura where repairs had been carried out by the Tank Restoration Party. The Collector was authorized to make a grant-in-aid of four annas per acre upon report from the Tank Inspector that a source had been kept in proper repair and that a sum not less than this had been spent upon it. The ryots of Madura, however, refused to accept these terms and in 1889 Government decided that the duty of maintenance must be placed upon the Revenue Officers. Then followed various efforts to improve the agency for maintenance under the control of the Revenue department, which led in 1898 to the permanent establishment of Supervisors and overseers which now exists. During the lastperiod of retrenchment (1923) the question of handing back minor irrigation works to the Public Works Department was examined again, but rejected on the ground that the works were numerous and scattered over a wide area, that the repairs required no great professional skill but did require promptness in execution and that close touch with the villages which only the Revenue Officers possessed, and that to hand the works over to the Public Works Department would mean delay and great dissatisfaction. The upshot of the discussions was that the Supervisors in the Minor Irrigation establishment were to be abolished, as vacancies occurred, on the ground that the activities of the Minor Irrigation staff should be confined to works which did not require high technical skill. This orderwas cancelled and the Supervisors were restored four years later, after the Board had reported that few works had in fact been entrusted to the Public Works Department, that consultation with that department led to great delay, and that it was far more satisfactory for the Collector to have a Supervisor under his own control to check the technical work of his overseers.

68. The Board of Revenue has recently expressed its views on the subject again. It is 'decidedly of the opinion' that the transfer would not in the end result in any appreciable savings to Government. Especially in upland areas Minor Irrigation works are so-

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numerous that efficient upkeep involves a very large amount of touring for which the existing Public Works Department could not possibly find time ; and to enlarge the Public Works Department staff would be a step which in itself would vitiate the whole object of the proposal; the rates of pay given to the Minor Irrigation staff are considerably below the pay given to officers of the Public Works Department; and the Board would add that, at a time when the question of re-organizing the Public Works Department presumably with a view to possible reduction of staff, is under consideration, any proposal to 'transfer this extra work to the officers of that department is prima facie undesirable.

I understand that the Public Works Department Retrenchment Committee is still considering the question. My own opinion is that even if it can be demonstrated that an amalgamation of the Minor Irrigation staff with the Public Works Department staff would enable a certain number of overseers to be dispensed with, it would still be undesirable to transfer en bloc the maintenance of Minor Irrigation works to the Public Works Department, for the same reasons as led to the resumption of control from the Public Works Department fifty years ago. There would be less objection in theory to a system under which the Collector remains in charge of Minor Irrigation works and calls upon the Public Works Department to estimate for and carry out repairs to particular works. But in practice the divorce between the power to sanction a work and the power to see that it is executed would probably be disastrous. Time would be wasted in correspondence, works done for the Revenue department would take second place to works of the Public Works Department and the cost of execution would be higher. In each of the last six years though the annual allotment for Minor Irrigation works has been about 13 lakhs, or nearly double the allotments of any previous period, the allotment has been spent almost in full. It is very doubtful if this excellent standard would be sustained if the work were divided between two departments. 🖾

I must admit that in Mysore the Tank Maramat establishment under the Deputy Commissioners has been abolished and its work has been handed over to the Public Works Department as a measure of retrenchment, because the grants allotted to each department have been so much reduced that there was not enough work to keep both staffs fully occupied. But in Mysore in the case even of minor tanks every masonry work is executed by the Public Works. Department. The Revenue establishment dealt only with earthwork and clearance of channels, etc., which the Amildar (Tahsildar) and Shekdar (Revenue Inspector) are competent to estimate for and check-measure. There was no regular engineering establishment competent to carry out all but the most difficult work, as our Minor

Irrigation Staff does. Here the case is different. We have a fairly competent staff doing all the work, and if the annual grants for Minor Irrigation are likely to be greatly reduced in the next few years, I submit that the best manner of retrenching staff in unison with the reduced grants is to reduce the Minor Irrigation Staff (e.g., by placing an overseer in charge of two taluks), but to retain it as separate organization under the Collectors. But the budget estimate under Minor Irrigation works in charge of the Revenue Department for 1933-34 is still 12.10 lakhs, or only one lakh below the average of the last few years. Unless a substantial further reduction in future years is contemplated, there is no ground for reducing the staff.

(3) Transfer of sources to ayacutdars.

69. The failure of the attempt made at the resettlement of Trichinopoly to relieve the Revenue Department of petty tanks has been described under the heading of Fasaljasti. The Board has recently (B.P. Mis. No. 3422, dated 22nd November 1932) reported the views of certain Collectors on a tentative scheme of the same kind, by which tanks with an avacut of 20 acres or less should be handed over to the ayacutdars on the understanding that Government would contribute quinquennially to the ayacutdars a sum based on the expenditure incurred on repairs by Government during the previous five years, provided that the source was maintained efficiently: and no remission of assessment would be given. This is a revival of the proposals (mentioned above) which proved abortive in 1887-88, with the modification that payment would be quinquennial instead of annual, and would depend on a general estimate of the condition of a tank instead of on the measurement of definite work done. The Collectors have unanimously rejected the suggestion on a variety of grounds, want of co-operation amongst the ryots (urged by the ryots of Madura themselves in 1887) being the chief. It is obvious that payment at intervals of five years would be difficult to assess, and that the possibility of receiving a share of a lump sum in five years' time is hardly a sufficient incentive to a ryot to pay down money or contribute labour for repairs now.

70. At the resettlement of Madura it was found that there were nearly two thousand rainfed tanks with an ayacut of less than 10 acres each, which had never been repaired at the cost of Government. It was decided to dispose of these as far as possible by handing them over to the ayacutdars on condition that assessment should be paid on the tank beds, that the land in the ayacut should not suffer the enhancement of assessment imposed on other wet lands at the resettlement, and that the tank should not be improved nor the area of irrigation extended without permission. But even this effort at divestment of detail was unsuccessful, for out of a total of 1,941 such petty tanks in the district only 242 were made over to the ryots under these conditions. Again, as in Trichinopoly, the resettlement reports do not explain why the effort failed.

71. Another system which proved unsuccessful was the old system of granting dasabhandam inams, in money or land, on condition that a tank was kept in repair. Repairs were generally neglected and the inams have been resumed in a large number of cases.

72. In face of the failure of every scheme devised to induce the ryots to take over irrigation sources and maintain them, it may now be accepted that the burden must continue to lie upon the Government. Fifty years ago it was still an open question whether the Government need shoulder the responsibility, or how far it should do so. The Government of the day was inclined to stand upon the doctrine that the State was entitled to a share of the crop on all land, whether wet or dry, and as regards the former irrespective of any obligation to supply water : while the Chief Engineer held that the number of minor irrigation sources was so large that it was impossible for any Government to maintain them all. For various reasons we have travelled beyond that stage. The wider and more constant ventilation of grievances, through the Legislative Council and otherwise, has resulted in increased attention to the upkeep of the minor sources, and in the allotment of large sums annually for the repairing of them, so that the annual expenditure in the last five or six years had been nearly double what it was previously. The Madras Government has undertaken a far larger share of the burden of repairing tanks than is customary in Mysore. There not only is the duty of kudimaramat apparently more rigidly enforced, but there is also an irrigation cess (at one anna in the rupee of all the wet assessments-sometimes merged in the assessment, sometimes not) which is paid to a District Irrigation Fund, administered by the Public Works Department and utilized for the payment of the tank inspection establishment and for repairs to works. In addition to that, there is a rule that no 'minor' tank (i.e., a tank under which the annual assessment on the irrigable area is less than Rs. 300) is to be taken up for ' restoration ' (which means construction of new masonry works and repair of old ones) until the ryots have paid up one-fourth (formerly one-third) of the cost. The State may waive this contribution or may collect it in annual instalments, but the rule is there. In the case of Major Works, payment by the ryots is not compulsory but preference is given to works for which a substantial contribution has been made by the ryots.

Thus the Mysore theory, and I think the practice, is that the obligation of maintaining tanks lies on the ryots; the obligation is emforced by the Revenue Officers, who are empowered (and exercise the power regularly) to get work done which the ryots have neglected and recover the cost from the ryots. It is only when masonry work is required that the State pays, but even then the ryots are required to contribute.

In Madras much less than this is expected of the ryots. The scope of kudimaramat is not extended beyond the pettiest items of repair, there is no general levy towards a repairing fund, and it is rarely that the ryots are required to contribute towards the cost of repairs.

73. It is in the last of these three ways that the burden on the State might possibly be lessened by casting a part of it upon the ryots. In some districts, such as Chittoor and North Arcot, it is not uncommon for the Collector to require the ryots to pay a contribution towards repairs : in others this is very rare. There was at one time a rule that an estimate for repairs should not exceed a certain number of years' revenue under the tank : in such cases unless the ryots contributed to the cost the repairs were not done. The rule was a bad one and I do not suggest its revival. Nor do I suggest any hard and fast rule, such as that of the one-fourth contribution in Mysore. But there are cases where the demanding of a contribution is not unreasonable; for instance when it is proposed to repair a sluice which does not drain the tank properly, so that the ryots have to bale water from the bed into the sluice when supplies are low, it is reasonable that they should make some contribution to a re-arrangement of the sluice that will save them that trouble. Or when an earth bund is faced with a stone revetment, so that the labour under kudimaramat on maintaining the bund in good order is diminished and the danger of a breach is insured against, this is a legitimate ground for a contribution. Others arise when a pukka arrangement is made for draining water into a river channel in place of korambus and open head: or when the cost of repairing a tank is so high in proportion to the revenue derived from it that the Collector might properly hesitate to incur it unless the ryots show by a contribution that they are so desirous of having the repairs done that they are willing to pay for them.

I am aware that the business of obtaining payment from ryots is troublesome and slow. But no great harm will come of a year's delay in cases of the kind suggested, and meanwhile, especially if there is less money to spend in future on Minor Irrigation works, there will be other works on which the grant can be fully spent. And it appears to be a sound method of retrenchment to relieve the State in some cases of some portion of the burden, which it has perhaps too generously assumed, by requiring the ryots to take their share.

PORAMBOKES.

74. Revenue Inspectors are expected to inspect porambokes in order to see that they have not been encroached upon, that the demarcation stones are in place and that trees, if any, are not interfered with.

75. The area of poramboke land cultivated each year and the revenue derived from such cultivation are considerable. In 1930-31 the area cultivated in the Presidency was 130,286 acres and the revenue (including penal assessment) was nearly 6 lakhs. It has been reported from time to time by Collectors that the work of reclassifying porambokes (i.e., re-taining as poramboke only such land as is actually required for some public purpose) was practically complete. It ought to follow that cases in which no penal assessment is charged for occupation of poramboke are comparatively rare. Nevertheless in 1930-31 on no less than 99,000 acres of poramboke land cultivated only the ordinary rate of land assessment was charged; and while in 1917-18 the occupation of 32,270 of poramboke was penalized, in 1929-30, 32,670 acres was penalized.

76. The explanation of the large area on which cultivation is suffered without penalty is that the word 'poramboke' is still improperly used. From the 'Report on the Settle-ment of the Land Revenue' for 1930-31 it appears that in some districts land which cannot be assigned on patta because it is in area to be irrigated by new projects (e.g., the Tungabhadra and the Mettur projects) is still regarded as poramboke : in others swamps and hills which should properly be described as 'unassessed' are still termed poramboke: and probably land reserved for assignment to the depressed classes appears in the category of poramboke elsewhere. The areas in all these cases are large, and the area of true poramboke encroached upon will be something more nearly the area of 32,000 acres on which penal assessments are charged.

77. It is somewhat remarkable that this area should not have diminished in a period of twelve years, during which Settlement Officers have in some districts transferred land from the head of ' poramboke ' to ' assessed waste ' or 'unassessed ' at resettlements and Collectors themselves have been making similar corrections in the registry of land. But the pressure upon land continually increases. During the same period the area under holding has grown by nearly two million acres, and the hunger for stray bits of waste land has been intensified. There is a constant tendency for a ryot to extend his cultivation on to a grazing ground or threshing floor or tank-bed which adjoins his field : if such an encroachment goes unnoticed one year, or is lightly penalized it will be gradually extended next year and so on. The treatment of particular cases is often a matter of difficulty, and the tendency is usually to charge an ineffective penalty and let things slide. The ideal would

be to have no land registered as poramboke, except that which is definitely and unmistakably required for some kind of public purpose, and then to evict immediately any one who encroaches upon it. But in practice such an exact delimitation is in many cases impossible : or to carry it out properly would require a special staff.

78. It is however, possible to distinguish broadly between two classes of porambokes. namely, those which are required for a public purpose as affecting irrigation and the public revenue and those which are required only for the general convenience of the villagers. In the former class are tanks, rivers and irrigation works of all kinds. ' It is essential that these should be safeguarded from encroachment and that when encroachments do occur they should be stopped. The Government is responsible for or at any rate closely interested in maintaining works in good order and for seeing that water supplies are not interfered with; and it is not sufficient to leave it to the village officers or to the ryots to bring encroachments to notice. Apart from the general probability that a panchayat would be indulgent to encroachments, which may be harmful, an encroachment in one village may affect the supply to a tank in another or there may be series of petty encroachments along a channel bank which gradually narrow the width of the channel, and yet the ryots may be unable to detect the encroachment or toestimate its harmfulness.

But in the other class, where land is reserved for a particular village use or convenience, both the Revenue officials can be relieved of responsibility and the necessity for the reservation of the land can be put to a practical test, by handing over the land to the village panchayat, where there is one. Under the Local Boards Act burial grounds are licensed by panchayats (section 140) and may be provided by them (section 142). Cart-stands and halting places may be provided by them (section 184); threshing floors, topes and other porambokes used by the villagers in common may be controlled by them subject to rules of the Local Government [section 65 and schedule V 1-A (2) (b) and (c)]. In villages where a panchayat exists, all threshing floors, cart-stands, cattle-stands and grazing-grounds might well be entrusted to the panchayat. I except burial and burning grounds because they are not used by all the villagers in common. Hindus, Muhammadans and Depressed classes each have their own. I also except roads because it has recently been decided by the Government that roads which are not maintained by a local body shall remain in charge of the Revenue Department until a local body agrees to maintain them.

79. Unfortunately however, such a step is very far from providing a complete solution of the question. There are at the moment about.

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4,500 panchayats in existence (and the Inspector of Local Boards estimates that about one-fifth of this number exist only on paper), whereas there are 22,000 ryotwari villages; that is to say, only one village in five has a panchayat. In the second place although orders were issued eight years ago (G.O. No. 928, L. & M., dated 9th April 1924), permitting the transfer of porambokes to panchayat control, very few panchayats have applied for such transfer. I have obtained figures from the Collectors of the six districts which have the largest number of panchayats. Out of 2,834 panchayats in the six districts only 186 have applied for the control of porambokes and 138 of these applications were made in a single district, 93 of them in the current year. Apparently, then, even of the villages which have a panchayat only one in every fifteen desires to take over the control of porambokes : and in some districts no panchayat desires it. The explanation may be partly that panchayats are not aware of their privileges and therefore do not take the initiative in the matter which the rules impose upon them. Or it may be that most panchayats have no ideas of improving porambokes and therefore see no practical advantage in taking them over. Whatever the reason, it is clear that to leave porambokes to local bodies is not, as is sometimes supposed, an easy or immediate way of reducing the labours of the revenue establishments. Meanwhile Collectors might stimulate the progress of devolution by inviting panchayats in villages where there are porambokes of the kind specified to apply for control of them.

80. It is, I think, apparent that porambokes should only be transferred to a panchayat. Under section 6 (2) of the Local Boards Act when there is no panchayat the taluk board is to perform the functions of a panchayat. But the essence of the proposed devolution in this case is to leave control in the hands of the villagers themselves who are directly concerned in the use of the porambokes. A taluk board has no staff to look after them, no detailed knowledge of village requirements, and no means of exercising control. The handing over of porambokes to it would be a mere waste of the paper on which the transfer was made. Nor does it seem desirable to form special committees, as for instance, a committee of ayacutdars to control a threshing floor or of cattle-owners to take charge of a grazing ground. The formation of such com-mittees would be more trouble than the committees would be worth, the Revenue Department would have its hands full in forming them, and a multiplying of petty com-mittees would create chaos. Devolution of control must be to a regularly constituted body, legally empowered to assume control nd willing to assume it.

81. When porambokes have been handed over to a panchayat, it is impossible to dispense altogether with the inspection of them by Revenue Inspectors and Tahsildars 'for'

if a poramboke ceases to be used for the purpose for which it is reserved it should cease to be registered as poramboke and should be transferred to 'assessed waste' and assigned. Karnams should still record in the adappal any encroachment upon them. But except where it is found, whether upon complaint or otherwise, that a substantial area has been diverted from its proper use, no notice of encroachment need be taken by inspecting officers and no B Memorandum need be submitted. There may be some loss of revenue in consequence, but in cases where encroachment is extensive and continuous the Collector should ordinarily resume control of the land. and sell it by auction; for the assumption is that if the panchayat does not reserve the land for its proper use, the villagers no longer require it for that use. What is lost in revenue from petty encroachments will therefore be made up by the sale of the land : and meanwhile some reduction in the volume of petty B Memoranda will have been secured.

82. As to the general procedure in dealing with encroachments, the Board's Standing Orders are fairly explicit. In general they enjoin discretion, and it rests with Collectors. to issue mcre definite orders when required. The orders usually required are in the direction of enjoining upon subordinates the necessity of exercising freely their discretion to ignore petty encroachments. But a more general explanation of the use of such discretion is required in order to reduce the flood of B Memoranda dealing with petty encroachments.

I suggest the following alterations in the Board's Standing Orders :---

B.S.O. 26-8 (a).—This does not specifically authorize the ignoring of petty unobjectionable encroachments. It is impossible to lay down a definite limit; for whereas, e.g., an encroachment on one cent of channel poramboke may be highly objectionable in one case, an encroachment on twenty cents or more of land so classed may in others be unobjectionable. I would make it clear that some encroachments may be ignored and would rewrite the second sentence as follows :-"Encroachments, however petty, which seriously diminish or impair the uses for which the land is reserved as poramboke should be rigorously and promptly suppressed, while those which do not diminish or impair the uses for which the land is reserved as poramboke and are so petty that the assessment on them would not exceed 4 annas may be ignored."

B.S.O. 26-8 (b).—The second sentence runs: "Petty occupations which it is not worthwhile to measure and include in B Memoranda, as for example, extensions up to one or two cents, of cultivation into adjoining assessed or unassessed waste land which is neither reserved nor specially valuable, may be ignored and need not be entered in B. Memoranda."

The insertion of the words 'up to one or two cents' is unfortunate. The object of this sentence and of the following sentence is to give discretion to officers to ignore petty encroachments, but the example given defeats this object by appearing to limit such discretion to 'one or two cents.' The criterion is whether the area is large enough to be worth assessing. Assessed or unassessed waste land, not specially valuable, would rarely be assessed as highly even as one rupee per acre, and on this basis it is hardly worth taking notice of any encroachment under say 25 cents, either by bringing it on to a B Memorandum or by asking the encroacher if he wants patta for the land. There may, of course, be cases where the lie of the land is such, e.g., at the base of a hill, that it is impossible to extend an encroachment which may be below 25 cents in area : in such cases the land should be assigned to the encroacher as soon as may be. But the power to ignore is only discretionary and the revenue subordinates must be left to deal with each case on its merits. I suggest that the words 'up to one or two cents' should be omitted and the words 'up to say 20 cents' substituted; and as a further precaution the word 'dry' should be added between 'assessed ' and ' land.'

83. In this connexion it is desirable that an amendment of the law should be made so that the control of porambokes may be more effectively exercised. As the Act (III of 1905) now stands Tahsildars are empowered to levy the ordinary assessment on the land from an encroacher and to charge him penal assessment, but they are not empowered to evict him under section 6 of the Act. When a Tahsildar considers that a trespasser should be evicted, he has therefore to submit the case to the Divisional Officer for orders. This means delay, when prompt action is what is required, and it is also apt to induce a Tahsildar to impose a penalty, which he can do himself, instead of sending up the case to the Divisional Officer for orders to evict. The result is bad; the trespasser enjoys an indulgence which is wholly undeserved, the administration is hampered by the repetition of encroachments year after year, and the public meanwhile suffers from the rapacity of an individual. I can see no reason why the Tahsildar should not be empowered to evict

Assessed Wastes and 'Sivayi-jama' occupation of them.

84. The revenue derived from the cultivation of assessed and unassessed waste lands was 7½ lakhs in 1929-30, exactly the same amount as in 1917-18 although in the intervening twelve years on less than two million acres had been brought permanently into ryots' holdings. The absorption of waste land into holdings continues to proceed steadily at the rate of over 100,000 acres per annum, These figures give a remarkable demonstration of the increasing pressure of the population on the soil. Since the war Collectors have combed their districts pretty thoroughly in the search

under section 6 at the request of a panchayat, in the case of porambokes entrusted to panchayat control, and of his own motion in other cases. An appeal will lie under section 10 of the Act against the Tahsildar's orders, which provides a safeguard against abuse of his powers: but it seems sufficiently obvious that the possible mistaken use of power by an official in the public interest is a lesser evil than the comparative immunity for a wrongful act enjoyed by a private trespasser.

Moreover, by virtue of his power to impose ordinary assessment upon an encroachment poramboke the decision whether an on encroachment is objectionable or not is already in the hands of the Tahsildar; and from the point of view of public interest the decision that an encroachment on common land is not objectionable is far more important than a decision to eject a trespasser from common land. The former involves the abandonment of a public right; the latter asserts the maintenance of a public right. The present posi-tion is that a Tahsildar may condone an infringement of public interests but has only a limited power of asserting them : if he wishes to assert them fully he must have recourse to a higher authority, the Divisional Officer. The position is clearly illogical. This point was not fully grasped in 1914, when the power to charge assessment and penalties upon an encroachment was conferred upon Tahsildars, and the Special Officer (Mr. L. Davidson), who had originally suggested the conferment of those powers in 1908, in dismissing the suggestion that the power to evict should, also be given on the ground that it was 'hardly advisable to go so far as that, ' failed to see that the conferment of the latter power was only a minor extension to and a logical corollary of the conferment of the other larger powers.

The amendments required in the Act are as follows :---

Section 6 (1) after 'Collector' wherever it occurs add 'or subject to his control the Tahsildar or Deputy Tahsildar.'

Section 6 (2) after 'Collector' in the first two places where the word occurs add or subject to his control the Tahsildar or Deputy Tahsildar.'

for waste land to be given to or reserved for ex-soldiers and the depressed classes, Forest ' considerable areas formerly classed as 'Forest or other poramboke have been thrown open to cultivation, and it is obvious that large areas formerly regarded as not worth cultivating have now been brought under the plough These factors and the increase of assessments at resettlement explain why in spite of the enormous increase in holdings the revenue derived from casual cultivation has remained constant. The process must in course of time-unless some economic crisis intervenes to disturb it-

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result in every acre that is cultivable being brought into someone's possession : so that eventually there will be no land left to assign and the disposal of darkhasts will no longer be a part of the Revenue Officer's duties. There are some villages in which this has already occurred. But the process is gradual and meanwhile it is worth remarking that the revenue derived from the cultivation of unassigned land is roughly equivalent to the annual cost of 1,000 karnams, 500 Revenue Inspectors and 100 clerks put together. The revenue that the present system brings in is much more important than any economies that could be made by altering the system : for ever if all work in connexion with 'Sivayijama ' could be abolished the resulting savings in staff would be inconsiderable.

85. Various suggestions have been made for the simplification of the system of dealing with Sivayi-jama cultivation. In 1921 Mr. G. A. D. Stuart wrote : " In the Punjab an allowance is made for the cultivation of assessed waste during the term of a settlement by an appropriate all round increase in the assessment imposed on a village. The ryots are then free to take up as much of the assessed waste as they like without extra charge, permanent cultivation being included in patta at the next resettlement." On this the Board of Revenue remarked "As regards Sivayi-jama, an experienced settlement officer would have little difficulty in drawing up a scale of rates which would allow for the probable increase in the cultivation of assessed waste during the currency of the settlement." This idea was further developed by the Board in 1923, when it suggested that certain assessed waste lands might be reserved for definite purposes such as assignment to the depressed classes : the rest might be leased under the panchayat system to the ryots as a whole for the period of the settlement; this did not imply that the panchayat would be charged the full assessment for these lands as it was not likely that they would all be brought under cultivation at once. The panchayat would have the power to let the lands during the period of the settlement and at the next resettlement land would generally be assigned to the panchayat's lessees. The charge for the land leased to the panchayat would be distributed among the ryots by a proportionate addition to each patta at so much in the rupee of the assessment on the land in the patta, and elaborate arrangements were suggested for charging the value of trees on the land suitably.

It was recognised that the feasibility of this proposal depended on the formation and harmonious working of a panchayat representing all classes of the community and various other obstacles were pointed out.

The Collectors and Settlement Officers to whom these suggestions were put were entirely against them.

86. Meanwhile the Retrenchment Committee of the day with the assistance of two senior Revenue Officers, was "inclined to think that Sivayi-jama might be replaced by a system analogous to that adopted in the case of forests handed over to panchayat management, subject to the reservation of sufficient waste land for the depressed classes." It was also suggested "that in lieu of Sivayi-jama the rates on patta land in a village should be so adjusted as approximately to cover the average revenue derived from unauthorized cultivation during a period of years." These startling suggestions were referred to the Special Officer of the day, who condemned them in the first part of his report and revived them in a slightly different form as a new discovery in the second

further discussion. 87. One Collector (Rao Bahadur R. Subbayya Nayudu) has now suggested that the disposal of waste lands should be left to village panchayats and that "rules governing the disposal of land darkhasts and Sivayi-jama cultivation should be formulated for their guidance," but he adds that this suggestion presupposes the existence of panchayats in every village, and that this condition nowhere subsists.

part. The Government of 1925 declined to

consider any of them seriously, and stopped

88. I do not think there is anything to be gained by altering the present system.

Any innovation by which more duties would be thrown upon the Settlement Officers at a resettlement is to be deprecated as going in a contrary direction to the various efforts made to simplify the work of resettlement and to reduce expenditure on settlement establishments. Secondly, it is difficult to see the equity of charging the assessments on wastes as a whole upon the whole body of pattadars many of whom will not share in the cultivation of the wastes. Thirdly, whatever the system in the Punjab may be, in Madras there are no village settlements: they were abandoned more than a century ago in favour of individual settlements, and there is no reason to suppose that a return to a system of village settlements, even to a limited extent, would not bring back the old abuses. Again, whatever the system might be (lease to a panchayat, or a permanent addition to each patta) it would be extremely difficult to calculate the amount to be recovered each year. It would be necessary not merely to reckon the average revenue of past years but to take into consideration the probable extensions of cultivation in future (and this would mean a field inspection to determine which of the wastes are likely to be cultivated and which not) and also to calculate the effect on the totals of past years of subsequent assignments, while it would be impossible to calculate at all probable future relinquishments of patta resulting in the conversion of holdings into assessed waste. Again if some land is still to be reserved in the hands of Government for assignment to the depressed classes, another uncertain factor is introduced.

The accomplishment of the preliminaries would take a considerable staff a considerable

time at a considerable cost and the results would be unsatisfactory. Supposing a reasonable annual charge to have been arrived at, it is still to be remembered that some waste lands may be irrigated in one year or another : this means a charge for the water or the sacrifice of revenue if the charge is abandoned. Again, in a bad year there may be little or no cultivation of wastes and it would be difficult to resist claims to remission of the annual charge on that account; if a panchayat had agreed to pay a fixed charge, it would have no income to meet it in such years ; while if the charge were distributed over all the pattadars, they should be in the same plight, and in every year all would be paying for land that only a few can enjoy.

89. Darkhast work by a natural process tends to diminish, as the area available for assignment decreases, and there is no financial advantage in incurring a large initial outlay on attempts to stabilise the revenue from unassigned lands by unsatisfactory and costly means. The analogy with Forest panchayats suggested by the Retrenchment Committee of 1923 is obviously faulty; but, it is to be remembered that the establishment even of those panchayats cost a large amount of money and the establishment of panchayats and settlement of rentals in every village which has cultivable wastes would cost many times as much.

MAINTENANCE OF LAND RECORDS.

92. In connexion with the simplification of resettlements with a view to the reduction of settlement establishments and the curtailment of the period for which they are required to work in a district under resettlement, the Board of Revenue has made proposals designed to do away with the necessity of resurveys and of bringing up to date at resettlements the registry of holdings. There is another class of work hitherto done by the settlement staff, and prescribed for it in the Resettlement Manual, with which it has been suggested that the Settlement department should not deal with in future. This consists in the revision of the description of land in the diglott (settlement register) or adangal so as to accord with present-day facts as ascertained by inspection and includes the following items-inspection of porambokes, unassessed land, assessed wastes, land on which water rate has been charged, lands on which 'baling remission' has been allowed, land hypothecated for State loans, land alienated to local bodies or individuals on condition, and inam lands. The performance of these functions by a settlement staff is undoubtedly useful, in that it results in an accurate and up to date register and thereby saves the Revenue Department proper from much work that ought to be done or to have been done by it, but in the past has in fact been done slowly and piecemeal, or not at all. It is obviously an administrative advantage, for instance, that parcels of land not required for any public purpose should be registered as

90. Apart from the difficulty and cost of introducing a new system, it seems idle to expect that the adjudication of private claims to waste lands would be properly done by a panchayat while if there were no panchayat, the only way in which rival claimants could settle a dispute would be by battle. It is irrelevant to point to the work done by panchayat courts : there the decision is between oneparty and another as regards a private right in which the panchayat or the village as a whole has no interest. But the disposal of waste land is a matter in which every inhabitant of the village has an interest, for anyone may at sometime or other wish to take up the cultivation of any waste. Nor is the case of a panchayat forest in point : there the panchayat manages a public property in the public interest and the control of the property does not involve the carving of it into private holdings. Waste land, on the other hand has no value as a public property (unless it is poramboke) : it is of value only to the individual ryot who brings it under cultivation. The disposal of it is not the assertion of public right on behalf of the community, but the grant of private rights to individuals, and this is essentially a matter for a disinterested outside authority.

91. I have included a suggestion for the alteration of the Board's Standing Order as regards petty 'Sivai-jama' occupation of assessed wastes under the heading of "Poramboke."

assessed waste ' instead of ' poramboke ' that assessed waste ripe for assignment should be assigned, that breach of the conditions on which land has been alienated should bebrought to light and so on. These things are, however, not an essential part of the revision of rates of assessments, and Government has recently decided as a measure of economy that the settlement party should not attend to themin Guntur. In that district no resurvey has been found necessary. In districts where a resurvey is made (there is, I think, only one such ahead) it is probable that the settlement party would have to do more, unless meanwhile the Revenue Inspectors are better able to keep their work up to date. The Board suggests that encroachments on porambokes brought to light by the surveyors at a resurvey should be dealt with by the Revenue Department with a special staff if necessary. I think it probable that a special staff would be necessary and that it is better that the settlement party should deal with them than that a third staff should intervene. Further the result of a resurvey is a complete alteration of survey numbers and subdivisions, and it appears to me essential, lest incidents of importance relating to particular fields be lost sight of that the registers should be carefully checked.

93. But the Board's scheme is designed to ensure that no resurvey will be necessary in future provided the existing land records, survey marks and registry are kept up to date. The Board's proposals are twofold (1) to add a Deputy Surveyor to each taluk, and a Head Surveyor to each district, to deal solely with the repair and renewal of survey stones,

(2) to add a staff of inspecting officers to ensure that proper attention is given both to this matter, and to the maintenance of maps and of a correct registry of holdings: these officers would be assistants to the Director of Land Records.

94. (a) Deputy Surveyors.—The proposal is that the repair and renewal of survey marks should be taken away from Revenue Inspectors, and given to the Deputy Surveyors. It is designed not so much to relieve Revenue Inspectors of work which they do already but to get work done which they commonly neglect. The Revenue Inspectors are able now to do the prescribed minimum of maintenance work while neglecting the repairs and renewal of stones, and the Deputy Surveyors are to concentrate on this latter work so as to wipe off accumulated arrears and to keep the stones in good order in future : they will also do difficult or extensive subdivision work, which the Revenue Inspector is unable to do, and which is now done by the District Deputy Surveyor (B.S.O. Volume II, page 343) or by a special staff. I agree that the extra Deputy Surveyors are required for both purposes. My experience as Collector has been that the single Deputy Surveyor in a district is unable to keep up with the work for which he is required, whether survey in the field or the incorporation of changes in the taluk copy of the field atlas (see page 284 of B.S.O. Volume II), while it is plain from the figures that the upkeep of survey marks is getting more and more into arrears. The Deputy Surveyor might also be usefully employed to relieve the Revenue Inspector of the purely technical part of his survey duties, e.g., the inspection of karnams' survey instruments and testing the karnams' survey knowledge. The Director of Land Records should revise for the approval of the Board the instructions in Appendices II and III to B.S.O. Volume II so as to define clearly the duties to be done by the Deputy Surveyor and Revenue Inspector respectively.

. It has been suggested that the Taluk Surveyor might be empowered to pass orders in undisputed cases of transfer of registry, in which the Revenue Inspector is now empowered to pass them. I do not recommend this. The Surveyor is to do what he has been trained to do, namely, survey work. The transfer of registry is a subject he has not been trained in and it is not advisable that he should be entrusted with it. The Revenue Inspector may, and often does, neglect this part of his work, but it is work with which he is well acquainted; and with the general improvement in attention to maintenance work that the appointment of Assistant Directors should bring about, it may be hoped that the Revenue Inspectors will do it more regularly in future. At any ate the Surveyors should be confined to survey work ; it may be that in some taluks, when

arrears have been cleared off, it will be possible to dispense with the Surveyor. But it would be less easy to judge of this possibility, if the Surveyor were meanwhile to acquire extraneous functions, which would obscure the real position and make him regarded as an 'indispensable officer with multifarious duties.' Meanwhile the staff should be appointed on a temporary basis, and its work should be reviewed annually to see whether any reduction can be made.

(b) District Surveyor.-I think that the proposed District Inspector is unnecessary. The Taluk Deputy Surveyor will presumably be under the immediate control of the Taluk Tahsildar: a single Head Surveyor for the district would not be able to do sufficiently frequent and detailed inspections of any one Taluk Surveyor's work to make him an instans tyrannus, the work to be done is of a simple character not requiring close check in its technical details, and it may well be left to the Taluk Tahsildar and the Inspecting Tahsildars. to supervise it. Both these Tahsildars will have little more work than they have now from the mere fact that more stones are repaired and renewed: it is not a new kind of work that has to be done but a greater quantity of the same work ; and it is better that the person who does it should be under the single control of the Tahsildar, who is on the spot, than that he should divide his allegiance between the Tahsildar and a Head Surveyor at the district headquarters.

(c) Assistant Directors.—The Board of Revenue has proposed that five should be appointed, because there were five before the abolition of the Land Records department in 1921. I understand, however, that the Board is not particularly insistent on the number but desires that a start should be made with some. The Director of Land Records with direct charge of the whole Presidency is not able to do as much as is required in the way of inspection in the districts. When he has visited a district once, the officers immediately concerned with maintenance know that he is not likely to revisit it again for a considerable time and are apt to relapse into inattention.

The case for the retention of the post of Director of Land Records was set out in full in the Board's report recorded in G.O. No. 66, Revenue, dated 9th January 1932. It seems clear that his utility would be increased if, so to speak, there were more of him, and, if revenue registry and records are to be kept more up to date so that resurveys may be unnecessary and the resettlement work may be curtailed, it is necessary that closer and more cautious attention should be given to them. But I do not think there is sufficient ground to appoint as many as five assistants. There were five Land Records Superintendents when the maintenance scheme was started in 1905; in the infancy of maintenance and in the state of the surveys of the Presidency at the time of its birth, this number may have been required. But a great deal has happened since then. Districts where the survey was bad have been resurveyed, maintenance has been carried on for a long period, records are in better order, karnams and Revenue Inspectors are better trained, and the whole system of maintenance is well understood.

All that is now required is an addition to the higher inspecting staff in order that supervision may be more thorough. For this purpose I would suggest that two Assistant Directors should suffice : one would be stationed in the North of the Presidency, the other in the South, while the Director of Land Records would retain direct charge of a group of districts in the centre and would superintend the work of his two Assistants in the rest of the Presidency.

95. If these modifications were made, the annual cost of the additional staff would be Rs. 2,37,252 as against Rs. 3,30,672, the cost of the establishment proposed by the Board of Revenue.

96. I may here mention two conflicting theories connected with the subject of maintenance. One is that it is desirable to establish a record of rights. This has been discussed at great length from the Survey Committee of 1915 onwards. But it is not relevant to my present enquiries, for whatever its merits might be, the introduction of it would require not a reduction, but an increase, in district establishments. The Survey Committee itself recommended a reduction in the size of firkas and an increase in the number of Deputy Tahsildars and Tahsildars, and the appointment of five Deputy Directors. In Mysore a Record of Rights Act was introduced five or six years ago. The first step was to appoint a large staff to bring the records up to date in order that a fair start might be made; the special staff is still at work but as far as I

could ascertain the system has not yet reached the stage, when the Government's record is accepted as *prima facie* evidence of title in a civil court or when the obligation upon the ryots to notify changes of ownership is enforced.

97. The opposing theory to this is that the subdivision of holdings is unnecessary and that a great reduction of work would result if Government refused to make subdivisions unless the parties paid the full cost of making them. This system was tried as the result of a recommendation made by a Committee of the Retrenchment Committee in 1923, but was abandoned after seven years' trial in April 1931 (G.O. No. 827, Revenue, dated 15th April 1931): when it was decided that the revenue derived from the fee was an insufficient return for the trouble involved in collecting it, and that the result of levying it was to produce a serious and growing disagreement between registry and enjoyment.

The result of the abolition of the fee has been to produce a flood of applications for subdivision and separate registry, which shows that the ryots are anxious to have their shares subdivided provided it costs them nothing. From the point of view of the collection of the revenue from the actual owner, and the better prevention of chicanery on the part of the village officers, it is generally agreed that the subdivision and separate registry even of small holdings, is desirable, is indeed an inevitable incident of the ryotwari system, and if postponed to a resettlement when a vast amount of disagreement between registry and enjoyment would necessarily be brought to notice, would require a large special staff to carry out. Meanwhile the difficulty of collecting the revenue would have increased. I agree in general with these views and I do not think it desirable to go back upon a decision so recently taken.

REVENUE INSPECTORS.

98. In connexion with these proposals the Board has proposed that the number of Revenue Inspectors may be reduced by 137 (Board of Revenue, Land Revenue and Settlement, F. No. 3497/31-9, dated 11th February 1932 and Board's Ref. C. No. 7429/31-17, dated the 14th October 1932, paragraph 6). These reductions had been proposed (in Board's Ref. C. No. 7429/31-5, dated the 24th February 1932) independently of the scheme for the appointment of Taluk Deputy Surveyors who would take over some of the work now entrusted to Revenue Inspectors, and one of the objections made by the Collectors to the reduction in the number of Revenue Inspectors was that maintenance work would suffer. In a later report (Ref. C. No. 7429/ 31-7, dated the 9th April 1932) the Board explained in detail variations in the circumstances of districts which led to differences in the proposed number of reductions, emphasized the point that no general standard could

be applied and added that Collectors in proposing these reductions had contemplated a reduction in the efficiency of the Revenue Inspectors' work owing to their firkas becoming larger. But the scheme for Deputy Surveyors does involve a positive reduction, even if slight, in the work of every Revenue Inspector. Suggestions made in other parts of the present report also involve slight reductions; these are the abolition of the intensive inspection of 'Selected villages' and the reduction in the number of B Memoranda about encroachments together with the possibility of handing over porambokes to panchayats. The proposed reduction of the bulk of the Jamabandi Memorandum hardly affects Revenue Inspectors directly: but indirectly it will benefit them slightly by reducing the amount of time which the whole process of Jamabandi takes and so curtailing their stay at the taluk headquarters for that purpose.

99. It is true however that the main functions of the Revenue Inspector remain unaffected by these proposals, and his most important duties are so closely connected with the fixing and collection of the revenue that it would be unwise to make sweeping reductions in the establishment at the risk of reducing the revenue. The total cost of the present number of Revenue Inspectors—1,046 —is about 13 lakhs. In 1930-31, the revenue derived from items which depend largely on the Revenue Inspector's check of the karnam's work was

					LAKBS.
Fasaljasti	••		• •	••	11.86
Tirwajasti	••	••	• •		25·11
Cultivation					6 68
Charges for	5.63				
Tree-tax		• •	• •	••	3.92
Rent of lan	6.14				
Charge for		in Zar	nindari	and	
inam villa	ages	••	••	••	24.28

The savings effected by the reduction proposed by the Board amount only to 1.66 lakhs, a sum which might soon be lost under any of these items, when the karnams found that supervision of their work was relaxed in consequence of the reduction in the number of Revenue Inspectors. *

Again, the total demand under Land Revenue and Cesses was $8\frac{1}{2}$ crores, of which over 98 per cent was collected within the year; and remissions amounted to 30 lakhs. It is obvious that a large reduction in the number of Revenue Inspectors would result in the less prompt collection of the revenue, and might result in a large increase in the amount of remission, owing to the Revenue Inspector's inspection being hurried or scamped.

100. In 1919-20 when the number of Revenue Inspectors was brought up to 1,075 (since reduced to 1,046) by creating 187 new posts, the Government of Madras wrote as follows in submitting proposals for the revision of firkas to the Government of India. After remarking that it had been recognized since 1906 that an increase in the number of Revenue Inspectors was necessary, the Government said 'Revenue Inspectors have to inspect crops and boundary marks, and relinquishments and encroachments. They have important duties to perform in connexion with darkhasts, remissions and cowles, land acquisition, income-tax, irrigation, conduct of village officers and petitions of all kinds. Collectors have recently been instructed to see that important sales of ryots' holdings under the Estates Land Act are entrusted as far as possible to Revenue Inspectors. If transfer of registry is to be properly carried out, it is impossible for one Land Records Inspector in each taluk to do all the work connected with survey, stone maintenance and subdivision of holdings, and the Government have approved a proposal to entrust the work of measuring and mapping current subdivisions to firka Revenue inspectors. The progress of education among

the people, the growing tendency to appeal against decisions and increased efficiency in the administration are all causes which must steadily tend to increase the Revenue Inspector's work; and the Governor in Council is assured that the increase proposed is the bare minimum required to cope with the increase of work which has occurred during the past twenty years.'

101. The only one of the items mentioned here which has ceased to be part of the Revenue Inspectors duties is income-tax; and meanwhile the general considerations which 'steadily tend to increase the Revenue Inspector's work ' have certainly lost none of their force. At the time when the letter was written, there were still Land Records Inspectors in each taluk dealing solely with maintenance work. When the Land Records Department was abolished in 1921 these Inspectors were not abolished, but their posts were merged in the Revenue Inspector's cadre, the number of firkas was increased, and the Revenue Inspector in each firka took over the whole of the Land Records work. The number of Land Records Inspectors so absorbed was 181. To take over part of the work that these 181 Land Records Inspectors formerly did the Board proposes a staff of 178 Deputy Surveyors plus the 25 Surveyors now employed in Collectors' offices so as to provide one Deputy Surveyor in each of 203 taluks. On the face of it, therefore, it appears that it might be possible to reduce the number of Revenue Inspectors further, though it is to be remarked that the old Land Records Inspector also did patta transfer work which I do not suggest should now be transferred to the Deputy Surveyor. The Board has however reported (Ref. C. No 7429/31-17, dated the 15th October 1932) that the great majority of Collectors are definitely opposed to any further reduction, on the grounds that some loss of efficiency and reduction of field work had already been taken into consideration, that the present jurisdiction of Revenue Inspectors is in many firkas beyond their capacity, that special survey work (which will in future be done by the taluk surveyor) is even now not done by the Revenue Inspectors but by the District Surveyor or by a special staff, that the repair and renewal of survey stones does not give Revenue Inspectors much additional work, and that the abolition of the fee for subdivisions has increased the amount of subdivision work. The Board adds that the object of the proposed appointment of Deputy Surveyors was not to relieve Revenue Inspectors but to simplify resettlement procedure and to effect a large reduction in the cost of the Settlement and Survey Departments, and strongly deprecates any reduction beyond 137 in the number of Revenue Inspectors since further reduction would prevent the attainment of that object.

102. In reading the reports from Collectors on this subject, I have been impressed with the fact that the reductions were proposed with reluctance by the most senior and experienced Collectors. Their proposals were supported by a wealth of detail and statistics, and there seems to be little justification for pressing the question further. The savings on 137 posts abolished amount to Rs. 1,60,918; and the net annual cost of the Board's scheme (as modified) would be Rs. 2,37,252 minus Rs. 1,60,918 =Rs. 76,334. I do not think this increase in cost is large, seeing that the cost of three Settlement parties is to be reduced from about Rs. 4.68 to Rs. 2.25 lakhs per annum and that survey parties are gradually disappearing. It will rest largely with the new Taluk Surveyors, and the officers who control them, to see that the framework of the survey on the ground does not disappear, and that such alterations as are required from time to time are properly done: but for the general state of registry of land (both as regards the names of the owners and its correct description as poramboke or ayan, etc.), the subdivision of holdings and the general state of the maps and sketches, it is the Revenue Inspectors who will bear the chief burden of making it possible to dispense with, or reduce respectively resurvey and resettlement establishments.

103. A proposal has been made by the Thomas Committee in Bombay, that the Circle Inspector, who at present works in a subdivision of the taluk, should be replaced by a Revenue Inspector of a higher status who should share the inspection of villages with the Mamlatdar.

In Madras phraseology the proposal is apparently that the firka revenue inspectors should be abolished and that in their place a Deputy Tahsildar should be appointed, who would reside at the taluk headquarters instead of in the firka and would have some of the powers of a Tahsildar; in other words the taluk would be divided between two officers sharing a common office.

104. There is some advantage, besides the financial one, in the scheme, since the abolition of Revenue Inspectors would eliminate a certain amount of reporting. But I do not think it is suited to Madras conditions. The average number of Revenue Inspector's firkas in a ryotwari taluk is five or six, and it would be physically impossible for two officers between them to do all the work that five or six plus one Tahsildar do now. Again the great mass of the Revenue Inspector's work is the routine inspection and check of the village officer's work, reporting on petitions, making subdivisions, and a variety of minor details, all of it essential to the efficiency of the administration but not requiring a highly paid agency to perform it. The result of reducing the amount of inspection and supervision would soon be reflected in reduced efficiency, and efficiency in the Revenue Department does not mean the mere 'bureaucratic' love of order and logical completeness

reluctance by Collectors and with the greater for its own sake. It means the proper assessreluctance by the most senior and experienced collectors. Their proposals were supported by a wealth of detail and statistics, and there seems to be little justification for pressing the question further. The savings on 137 posts abolished amount to Rs. 1,60,918; and the net annual cost of the Board's scheme (as modi-

> 105. As a general principle the substitution of a small number of more skilled persons for a larger number of less skilled persons is sound, provided that the more skilled can do the same work more quickly, that the work really requires higher skill, and that some processes can be eliminated as a result of the substitution. But these conditions do not hold in the present case. There is no reason to suppose that a Deputy Tahsildar can notice that a stone is missing, that water has been taken to a field, that a field is waste or cultivated, more rapidly than a Revenue Inspector. The substitution thus means the employment of a more expensive agency to do work that a cheaper can do equally well, and a reduction in numbers means not that the essential work is done more quickly but that much of it is left undone. Again, there are cases in which the Revenue Inspector has to submit a report for orders; on this the Tahsildar either passes an order or submits a report to higher authority. It might save time if the Tahsildar held the enquiry and passed his orders, or drafted his report, without the Revenue Inspector's intervention. On the other hand. the collection of facts may be a tedious business (e.g., waiting for a party to turn up or recording statements or proceeding to a remote corner of a village) and as cases demanding enquiry are numerous it is in fact a saving. of the time of the more expensive officer that subordinates should do the spade work for him. Conditions in Bombay appear to be different. The Committee remarked that " the status of the Circle Inspector is not high enough to make him a really satisfactory inspecting agency and greater general efficiency would be obtained by decreasing the volume of inspection and entrusting it to a more competent agency." I do not think that this criticism fairly applies to the general run of Revenue Inspectors in Madras.

> 106. A further point is that the work of a Revenue Inspector in a firka is constant and continuous: the bulk of his work is a systematic day-to-day inspection in villages. During the course of it he deals with special cases that need enquiry, but they are incidental to his main work. The proposal to put in his place a person whose inspection would of necessity be limited to occasional brief visits to deal with particular cases requiring specific action is (or would be if it were sought to adopt it in Madras) a misconception of the position. It may be the case that in Bombay such systematic routine inspection is not done; or that the village accountants are as a whole more trustworthy. The Thomas Committee

believed much of the routine inspection to be superfluous. In Madras I believe it to be necessary.

107. The immediate savings obtained by the scheme would of course be considerable. The cost of a Deputy Tahsildar (assuming two peons instead of one, higher travelling allowance and higher pay) would be roughly equivalent to the cost of two Revenue Inspectors. If five or six Revenue Inspectors were abolished, each costing about Rs. 100

VILLAGE OFFICERS.

108. I have mentioned a suggestion to entrust Tahsildars with powers of appointment and punishment of village officers in discussing Mr. Ranganatham's scheme for the abolition of Divisional Officers. This, with kindred subjects, has been debated for very many years. In 1918 (G.O. No. 3392, Revenue, dated 5th October 1918) a draft Bill was published for criticism, the objects of which were

(1) to abolish the strict rule of primogeniture in making appointments to hereditary village offices, and to allow selection to be made of the best qualified among the members of the family owning the hereditary right;

(2) to restrict the number of appeals and to abolish the right of suit; and

(3) to confer larger powers upon Tahsildars.

There was a large amount of objection to each of these proposals. The third was dropped in 1919: not only was it opposed by non-official opinion but discussion with Collectors in 1915 had disclosed considerable official objection to it. The other two lingered on, being noted on in the Secretariat and discussed by the Board of Revenue and Collectors' Conferences till 1922, when in view of the imminence of elections to the Legislative Council it was deemed inexpedient to introduce so controversial a Bill and the Cabinet postponed consideration of it till 1924 (G.O. No. 2242, dated 15th December 1922). In 1924 the further consideration of it was postponed indefinitely (G.O. No. 482, dated 22nd March 1924).

109. Measures of this kind would reduce considerably the amount of work in all Revenue offices from the Board of Revenue downwards; but the introduction of them would arouse considerable opposition and the circumstances of the present time, when elections are again impending, are no more favourable to the introduction of a Bill than in 1922 or 1924. In the 'Statement of Objects and Reasons' appended to the drafts of 1918 and 1922 no mention of economy was made. Economy might be added now as a reason for introducing these changes; though it would be difficult to instance any specific reduction of staff that would follow from

a month, and one Deputy Tahsildar appointed instead, there would be a saving of Rs. 300--400 per month per taluk, or about 8 lakhs per annum for the Presidency. But this saving would soon be found illusory. The machinery would be disorganized ; the revenue would soon begin to diminish, and the collection of revenue to fall away (while the village officers waxed rich) and in no long time the savings would be found to have been swallowed up in diminishing revenues.

them. But the bait is a poor one and not at all likely to attract popular support for the Bill.

There seems therefore little use in renewing discussion of this subject.

110. It may be the case, as was noted in 1919, that the objections to the delegation of powers to Tahsildars in ryotwari areas were not very convincing. But they were probably strongly felt; and if proposals of that kind were renewed and extended so as to enable divisional officers to be abolished altogether there must be accompanying restrictions on the number of appeals. I do not think that opposition to such proposals would be in any degree mitigated by the prospect of such retrenchment as the abolition of Divisional. Officers would secure. The Village Officers Acts, in fact, are, and are likely to remain, one of the larger obstacles to the abolition of Divisional Officers, even if that measure were otherwise feasible and desirable.

111. A stronger case for the reduction in numbers of village offices, or at any rate karnams, might be established if the whole system of village accounts were altered or simplified. But as I can suggest no alteration in the method of assessment and collection of revenue, I have no alteration to suggest in the system of accounts which deal with it. A comprehensive examination of the village accounts was last made by Mr. Watson as Director of Land Records in 1920 (G.O. No. 1265, Revenue, dated 11th August 1925). One or two minor alterations suggested by him have been carried out, and I have suggested in my note on jamabandi the adoption of another. The Board of Revenue gave [see papers in G.O. No. 956 (I-S), dated 25th April 1928] sound reasons for rejecting other proposals for the combination or alteration of accounts which would have resulted in a reduction in their number, but not in a real reduction in the labour of compiling them ; while the combination of several accounts into one would have diminished their lucidity.

The main proposal, however, was that the detailed recording of cultivation in each field should be abandoned in the case of dry land. This was strenuously opposed by two Directors of Agriculture (Messrs. G. A. D. Stuart and Anstead) on the ground that it would impair fatally the accuracy of statistics, made more recently (see, e.g., Board's Resoluon the value of which they laid great stress. Sir Norman Marjoribanks declared himself unconvinced on that point but decided that as the proposal would bring relief only to karnams, who did not require it, and that it would be risking a great deal if we upset them by introducing any system based on ideas entirely new to them, the proposal should be dropped. I venture to think that this decision was the right one, and I do not think that it is expedient to reconsider it in order to strengthen the case for a reduction in the number of karnams.

112. I may add here that some simplification of the agricultural returns has been

113. The object of jamabandi is stated as follows in B.S.O. No. 12 (1) :--

"The jamabandi or annual settlement comprises a detailed scrutiny of the village and taluk registers and accounts with the object of ascertaining whether all the items of land revenue including the demand for permanently settled estates, inam villages and minor inams have been properly determined and brought to account and whether the statistics prescribed for economic and administrative purposes have been correctly compiled. The opportunity should be taken to see that all the taluk authorities from the Tahsildar downwards have, during the fasli, been doing all that is expected of them by Government, particularly in respect of the following subjects : the careful inspection of cultivation, and poramboke, the prompt and proper disposal of encroachments and of darkhasts for, and relinquishments and transfers of, land, the examination of cash accounts, claims to remission, the collection of kists as they fall due, and the refund of overpayments."

The principal object is stated in the first sentence. The secondary object as expressed in the first part of the second sentence is so comprehensive that there is hardly any aspect of the administration that it does not cover and it is this which has led to the considerable accretion of miscellaneous subjects which now. come under review at jamabandi, ranging from vital statistics and cattle pounds to criminal gangs and the village headman's record-box. In 1917 the Board of Revenue produced a 'simplified' jamabandi check memorandum. This contained 91 questions. In 1924 a further simplification reduced the questionnaire to 65 questions. The number has now gone up again to 70.

114. This survey of the year's activities is so extensive and absorbs so much time and energy of the whole revenue establishment of the district that jamabandi is partly responsible for the delays and omissions which it is designed to prevent. If its scope were restricted every revenue office would be relieved

tion Mis. No. 1769, dated 8th June 1931 and Board's Proceedings No. 23, Press, dated 3rd March 1931). The Statistical Officer employed in the Board of Revenue, who at my request scrutinized the various returns to see if further modifications could be made and if any statistics collected were in fact not used for any purpose, has no alterations to suggest. That officer has only taken over the work recently but the Statistics Committee's Report (G.O. No. 1000, dated 11th May 1932) did not suggest that any of the statistics now collected were unnecessary, or that their compilation was unimportant. On the contrary their attentions were directed chiefly to the better use and co-ordination of them.

JAMABANDI.

of a load, not only in the mere checking of accounts but also in the correspondence, often on trifling matters, to which it gives rise. At the same time the present annual period in which other work is set aside, in order to cope with jamabandi, would be shortened.

One experienced Collector, Mr. Rutherford, goes so far as to suggest that jamabandi should be abolished altogether. He proposes instead "a thorough jamabandi of one taluk a year by the Collector which would be devoted largely to seeing that all permanent changes ordered in the accounts, inam registers, registers of conditional grants, and such like had been duly entered up and acted on and that the taluk accounts were properly maintained. The mistakes in the revenue demand discovered by a Revenue Divisional Officer's jamabandi are usually negligible and although the jamabandi does give the Revenue Divisional Officer some opportunity of dealing with village officers and with disputed matters on the spot, it is not much that is affected and it is more through the medium of the Collector's jamabandi that district practice, in regard say to changes where discretion is allowed, is established. Any serious injustice or fancied injustice eventually comes up to the Collector whether there is jamabandi or not and the matter is thrashed out."

I do not agree with these views. The check of the permanent registers once in seven or eight or even ten years would be a laborious task and it is much better that they should be checked each year. That mistakes in the demand discovered at jamabandi are now negligible is surely due to the knowledge that the accounts are to be checked ; if this check were abolished, there would be more carelessness over the accounts. As regards the establishment of district practice, five or six years is a long start to give to a mistaken practice started by a Tahsildar; and it is much easier for the bad handling, e.g., of encroachment cases, to become habitual than it is to correct it at long intervals. And as

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all the accounts and all the officials are

assembled. Moreover it is obviously expedient that the year's accounts should be closed by a fixed date and that orders should be passed for this purpose, where possible, without correspondence. Some sort of jamabandi in this sense must always be held, and that it should be held publicly at a fixed place on a fixed date. when any ryot can have his doubts as to the correctness, for instance, of a demand made by the village officers, resolved at first hand, is to my mind, a most salutary provision, especially with a public so largely illiterate. The previous system of holding jamabandi in several places in each taluk had its drawbacks, but in the wider opportunity it afforded the ryots of direct access to the Collector and the Divisional Officer in circumstances (all the relevant accounts being at hand together with the village officers and revenue officials with knowledge of the facts) the most favourable for disposing of complaints offhand, it possessed advantages which overweighed the drawbacks. My own belief is that in view of the illiteracy of the population and the readiness of village officers and other subordinate officials to take advantage of that illiteracy, the annual opportunity- of public denunciation and explanation has contributed considerably towards the restraint of official rapacity and the general contentment of the ryots with the system of administration.

If the abandonment of jamabandi camps was, as I think, a regrettable step to abandon the holding of any form of public jamabandi would be still more unfortunate. What is required is to cut down the volume of work done at jamabandi. I append detailed suggestions for the abbreviation of the jamabandi check memorandum. The effect of these suggestions is to reduce the number of questions from 70 to 55. The time saved by the omission of 15 questions will be at least half an hour per village for the clerks who prepare the memorandum, or in a 150-village taluk, 121 working days for one clerk per taluk. The bulk of the 55 left deal with matters concerning the fixation of the revenue or the proper maintenance of the accounts or afford an opportunity of seeing that the karnams, **Revenue Inspectors and Tahsildars understand** their duties and perform them, or in other words that the interests both of the ryot and of the Government are duly safeguarded.

As to the desirability of retaining this check of the work, the following extract from a report by Mr. J. F. Hall is much to the point: "My experience has been that if one is to get work done properly one must not only

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issue orders explaining how the work is to be done but must also check the doing of the work in accordance with those orders. Again and again I have found that when the checking has been neglected the orders have been gradually ignored."

Such a check at jamabandi is particularly important since the object of it is to see that the ryots are not cheated and that the Government demand is properly assessed and collected.

115. Since I made some enquiry in Mysore as to the system of jamabandi there, I will mention briefly the results of it, though there is nothing that can profitably be adopted in Madras.

Jamabandi in Mysore has been a prolonged cold winter tour of inspection, during which tanks, wastes, encroachments, avenue trees, village sanitation, etc., were inspected and orders passed, kist receipts were checked and village accounts were inspected.

I understand that nowadays such tours are made and orders are passed at all seasons of the year and jamabandi has assumed the more sedentary and fixed form of a final settlement of the village accounts, at which orders are passed only on such matters as have not already been settled by correspondence. But the procedure is not stereotyped as ours is. The standing order on the subject is :---

"Complete and fixed rules regarding the manner in which the village papers should be tested and examined by the superior officer cannot well be laid down; the proper method will suggest itself to the officer himself and will depend upon his intelligence and experience. A few points, however, deserving his particular attention are suggested." And the various instructions which follow show that jamabandi is supposed to cover much the same ground as in Madras: though as regards the check of the accounts the jamabandi officer is required only to test "not less than 20 per cent of the villages in a taluk."

These instructions contain within themselves the seeds of development which may yet flower into a fullblown questionnaire on the Madras model. The latter has the merit of providing a complete and ready method evolved through years of experience of thoroughly overhauling the village accounts. It is not desirable that this should now be abandoned.

116. In connexion with jamabandi there is a minor matter on which some saving of expenditure can be made. The Board of Revenue submits annually to Government a "Report on the settlement of the land revenue" in two volumes. The first volume is a mine of useful and relevant information. The second volume consists of extracts from the Collectors' reports, which follow a stereotyped form year after year and contain the information which is neither useful nor relevant.

This second volume should be discontinued. Anything of special importance in the Collectors' reports should be incorporated in the Board's report. It is unnecessary to print a prècis of the Collector's reports separately.

The heads of the Collectors' reports are-

(a) Junior civilians, which refers to the knowledge of languages possessed by these officers. Their proficiency in languages is tested by examinations and it is unnecessary to bring information on this point into a review of the land revenue settlement. Reference to it may be omitted altogether from the Collectors' and the Board's reports.

(b) Coercive processes under Act II of 1864.-This should be incorporated in the Board's review.

(c) Effect of recent legislation.-In the 1930-31 report one or two Collectors refer to the Sarda Act. What this has to do with the settlement of the land revenue it is difficult to see.

Again, in the report for 1926-27 the Collector of North Arcot remarked that the

JAMABANDI CHECK MEMORANDUM.

117. Questions 20-24.-These relate to the check of the karnam's inspection note book, of the cultivation account and of the adangal. I propose that the inspection note book should be done away with and the questions revised accordingly.

Mr. Watson, as Director of Land Records, in 1920 proposed to do away with the karnam's inspection note book. This proposal was sidetracked while the possibility of introducing wholesale alterations in the revenue system was examined, but in G.O. No. 1265, Revenue, dated 11th August 1925, the Government ordered the examination of Mr. Watson's proposals on their merits.

Mr. Watson's suggestion was that on the abolition of the note book, columns should be added to the adangal in order that it might contain the only particulars which are peculiar to the note book and are not confained in the adangal, viz., the date of sowing and harvest and the outturn of each crop.

In June 1926 the Board of Revenue gave its blessing to the suggestion. In October 1927 the Board (then differently constituted) did not object to the suggestion, but added "For the slight benefit obtained by abolishing the cultivation note book it is hardly worth while adding six columns to the adangal, which is the most handy record and the one most frequently used by inspecting officers and which with the present addition would become more bulky and difficult to read. It would also suggest that it is bad economy for the sake of a slight saving to disorganize the accepted form of a most important public register to which all village officers and

restoration of village officers under the Act of 1926 had facilitated the collection of revenue. There may have been some point in saying this then, but the same remark appears in the report of 1930-31 while the effect of the Decentralization Act of 1914, which inter alia empowered Tabsildars to levy a penal assessment on encroachments, is still made matter of comment sixteen years later.

It is unnecessary to print such ineptitudes; I suggest that the Board's report under this head should be confined to mention of anything worthy of note in the working of the Acts which affect the settlement of land revenue with special reference to any recent legislation that affects it. Reports that "Act I of 1908 worked well" or that the Sarda Act had not been understood are clearly superfluous.

(d) Conference with ryots.—The Board's main report contains a prècis of the Collector's reports. It is unnecessary to print the latter separately a second time. They are in any case stereotyped reports of no interest or value.

subordinate inspecting officers are now accustomed and to introduce a revised form with which they would have to make themselves. acquainted."

The consideration of the question by Government was obscured by its being mixed up with a large proposal to abolish the detailed record of cultivation. The Government re-corded the papers in 1928 and this minor suggestion was overlooked.

But it has merits of its own. Firstly, it enables two laborious jamabandi questions (Nos. 21 and 22) to be abolished. As the note book is supposed to be the first record of cultivation, it is now thought necessary to scrutinize it at jamabandi for discrepancies between the cultivation account and it, and between the adapgal and it. Secondly, inspecting officers use only the adapgal for inspection and there is no reason why the karnams should not do the same. In fact Mr. Wat-son recorded the opinion, after consulting a number of officers of all grades, that the karnams did not actually use the note book as intended but wrote it up from the adangal at jamabandi. Whether or not the note book is generally reduced to this absurdity, it is at least a superfluous document, and the abolition of superfluities is a positive good.

As regards the Board's 1927 criticism that the alterations to the adangal proposed by Mr. Watson would make it a less handy record, it is necessary to descend very much into detail. Mr. Watson's form is at page 14 of G.O. No. 1265, Revenue, dated 11th August 1925. I append a copy * of it. On comparing this with the actual adangal attached, it will be noticed that Mr. Watson proposed.

* Page 36 infra.

to abolish columns 7 and 8 of the adangal: he did not specifically refer to this detail in his report, but as those two columns merely repeat columns 3 and 4 they are clearly superfluous. By eliminating these double columns, and narrowing the fifth column (single crop or double crop) (since the entry in that column is only a single figure '1' or '2'), it is possible to get Mr. Watson's form into a book of the same size as the present adangal and still to leave sufficient space for remarks in the last two columns. Since the headings of the columns are printed on each page, there is nothing confusing about the extra columns.

The Board's other criticism about "altering the form of a most important public register" is purely rhetorical. The changes involve nothing that a karnam or inspecting officer is not acquainted with : they merely club two separate registers into a single register the headings of which make it self-explanatory.

In consequence of this alteration, which I strongly recommend, questions 20-24 in the check memorandum can be abolished and the following substituted :--

20. Statement No. 1 (cultivation account).-Does the extent of cultivation as per statement No. 1 and its enclosure agree with that of adangal?

21. Was the cultivation account and its enclosure sent to the Revenue Inspector every month and returned by him without delay?

Statement No. 2 (Adangal).—Is the month of cultivation and the outturn properly noted?

118. Question 26.—" Is this a selected village, and if so, has the Revenue Inspector checked the accuracy of the entries of cultivation each month in the cultivation season ?

According to instruction at page 8 of the "Revised Forms of Village Accounts" "Each Revenue Inspector is also required to visit two or three typical villages in various parts of each firka in addition to his own cusba village once in every month from June to February in order to check and note the result in Account Nos. 1, I-A and 20 in each month." It was said in Board's Resolution No. 259, dated 5th June 1900, which prescribed the duty that "in this way the district authorities will obtain a fairly correct picture of the progress, state and prospects of cultivation."

But the picture which the district authorities obtain is drawn from the Taluk Monthly Return No. 1 (Season Report), which contains figures for all the villages in the taluk, not merely for the few selected villages, and the Revenue Inspector has to check and note on the cultivation accounts of every village each month. No use is in fact made of the system of 'selected' villages by way of check of the accuracy of the cultivation accounts of other villages or otherwise. Nor indeed could such use be made of it. At best the only merit that can be claimed for the system is that in the two or three selected villages the karnam's record of cultivation is, or is supposed to be, more carefully checked than in others; but the effect of this on the general accuracy of the statistics for the firka is negligible. It has also been suggested to me by a Tabsildar that the system compels, or is designed to compel, the Revenue Inspector to visit each part of his firka each month. I do not know that that it is particularly desirable. The area of a firka is not so large that seasonal conditions vary in different parts of it, and the necessity of visiting different parts of the firka each month must obviously mean the interruption of systematic touring in order to make a hasty visit to outlying 'selected' villages for the mere purpose of checking the karnam's cultivation account. The village visiting roster [B.S.O. No. 141 (4)] is intended to enable the Revenue Inspector's superiors to see that no village in the ficka is neglected, and that is sufficient.

The system is useless and should be abandoned. The instruction should be deleted from the 'Revised Form of Village Accounts' and the question taken out of the jamabandi check memorandum.

119. Question 27.—(Second half). "What percentage of changes has the Revenue Inspector checked ?"

This requires alteration.

(1) The calculation of percentages is a waste of time.

(2) The meaning of the question is obscure. The 1917 form of the question was "has the Revenue Inspector inspected the land in question ?" When the form was altered in 1924 its meaning was forgotten: it is not a check of registers that is required, but an inspection to see if land relinquished was actually cultivated or not, etc.

The question should be "has the Revenue Inspector inspected the land where necessary ?".

120. Questions 51 and 52-These are-

51. Statement No. 15 (Remittance list).

Kist dates. Date of Explanation remittance. for delay.

52. Statement No. 16.—Has No. 16 (kistbandi) been sent with each remittance? Note when retained over five days in the Taluk Office.

There is little use in recording petty delays in making remittances, or in returning the No. 16 account. Serious delays are dealt with by the Tahsildar as they occur.

The jamabandi officer gets information as to the present state of collection in the answer to question 46. That is sufficient. These matters of minor detail can be excised.

121. Questions 53 to 55.-These relate to vital statistics. The Director of Public Health with whom I have discussed the question of abolishing them, is unwilling to give up the jamabandi check of the Birth and Death registers of the ground that this would lead to still greater carelessness in the maintenance of them by the headmen, who are the registrars in villages, and to the neglect of the check of them by Revenue Inspectors and Tahsildars on tour. Seeing that there is now a Health Inspector in each taluk and that one of his duties is to check these registers thoroughly, I am inclined to think that the Health Inspector's check (even if only made once a year) might take the place of the jamabandi check. However as the Director of Public Health thinks that this would lead to a deterioration in the statistics questions 53 and 55 may be retained. Question 54, which tabulates figures and attempts to explain variations from normal rates, is useless and may be omitted. The Director of Public Health agrees to this.

122. Question 56.—" Is the Cattle Mortality Registers properly maintained ? Has it been checked by the Revenue Officers during their tours ? If so, when and by whom ? Were any omissions noted ?"

This question was added in 1927. In 1926 the Veterinary Adviser to Government said that the abolition of systematic touring by Veterinary assistants made it necessary that Revenue officials should "realize their responsibilities " in the matter. Accordingly the Government drew the attention of Collectors to the instructions in the Board's Standing. Orders about the checking of the Cattle Mortality Registers which the village headman is required to maintain. In 1927 the Veterinary Adviser suggested further the addition of the present questions to the jamabandi check memorandum and this was accepted without demur. (G.O. No. 748, Revenue, dated 20th April 1927).

The policy in regard to Veterinary Assistants has now been changed again. A number of them now tour in the villages and the tendency is to increase the number of touring rather than of stationary assistants.

The original excuse for the question has therefore disappeared. Moreover, the important job which the headman has to do is to report the outbreak of disease; the mere registering of accidental deaths is of very little value; and to expect Revenue Inspectors and Tahsildars to check the registers by local enquiries is futile.

The Director of Veterinary Services, in reply to these oriticisms, admits that the tendency is to increase the number of touring assistants, deprecates the withdrawal of the check and supervision now exercised by the Higher Revenue officials in regard to the maintenance of the Cattle Mortality Registers, and considers it essential that the Revenue officers should check the work of village headmen and that there should be close co-operation between his department and the Revenue department, which the jamaband question helps to secure.

I do not propose the modification of the instructions in the Board's Standing Order about the check of the registers in the villages etc. But I do not consider that it is necessary to deal with the subject at jamabandi : and the fact that at the end of 1924-25 there were 78 touring assistants, while in 1932 there are 97 of them, removes the ground on which the question was added in 1927 and explodes the case for its retention.

• The question may be abolished.

123. Questions 57 to 59.—These relate to the vaccination register. Vaccination is in charge of the Taluk Boards, but the village headman keeps the register. All that the Revenue department need do is to see that the registers are kept properly. It is not that department's business to check the vaccinator's work, as question 58 purports to do: nor is there much use in recording the number of unprotected children. These three questions should be recast as follows :—

57. Is the register of unprotected children maintained in form No. 19-D and is it kept up to date ?

58. Has the register been periodically checked, and if so, when and by whom ?

The Director of Public Health agrees substantially to this, but proposed to add a question about the number of unprotected children which I think unnecessary.

124. Question 60.—Cattle Pound Register— "Are the registers properly maintained? Have the fees collected been duly remitted to the taluk? Check with receipt and remittance chalans."

The Cattle Pound transactions are subject to a detailed scrutiny monthly, and Revenue Inspectors and Tahsildars are required to inspect the pounds and registers in the villages. The Village Munsif as pound-keeper has to submit accounts monthly to the taluk office, the taluk clerk has to see that they are submitted punctually and to inform the Tahsildar specially if they are not received for two consecutive months or if 'nil' statements are sent too frequently, and the audit clerk in the Treasury Deputy Collector's Office has to see that this is done. The Divisional officer has to answer questions on the subject in his annual inspection of the Taluk office. An accountant from the Treasury Deputy Collector's office or the Treasury Deputy Collector himself has to inspect the Taluk Pound Accounts each year : and the Accountant-General audits the vouchers.

The question may be abolished.

125. Question 61.—Have the inventories of the articles of furniture supplied to village chavadis maintained by village headmen been verified with the taluk register and found correct ?

This question was added in 1929 (G.O. Mis. No. 1351, Revenue, dated 6th July 1929). It was apparently brought to notice in an audit of Special Funds that the auditors had no material for checking the supply of furniture to chavadis as no register was maintained. The Board of Revenue ordered the maintenance of registers both in the villages and in taluk offices, directed that revenue officers should inspect the furniture in the villages and check the inventory, and by way of abundant caution added that the village registers of ryotwari villages should be checked with the taluk register at jamabandi. Hence this question in the check memorandum.

It seems to me unnecessary.

(1) The jamabandi check applies only to village munsif's courts, not to panchayat courts; and to village munsif's courts only in ryotwari villages, not to those in zamindari villages. Panchayat courts are far more numerous now than munsif's courts and it is unnecessary to have an additional check for the latter which is not provided for the former.

(2) The supply of furniture to village munsifs is limited to one chair, one bench, one small table and one record box : and de minimis we ought not to over elaborate care.

(3) It is the taluk register which is checked in audit, not the village registers, and which is referred to when an indent for fresh supply is made. The check of the village inventory and furniture in the villages may continue but it is unnecessary to bring the village registers up at jamabandi.

The question can be abolished.

126. Questions 64 and 65.—Register of suspects—

64. Are registers of strangers of suspicious appearance maintained ? Were there any entries during the year ?

Register of persons under police surveillance.

65. Are registers maintained of known depredators, notorious suspects, members of permanent criminal gangs and persons who These questions are unnecessary. In the first place the Revenue officers have no means of knowing whether there ought to be entries in the village munsif's register or not. Secondly, the police keep an eye on a Village Munsif who has K.Ds., etc., in his village and see that he maintains an account of their movements. Lastly, if a village munsif neglects his duty in this respect the police hand him up to the Divisional Officer for punishment independently. In any case it is most unlikely that any action would, or indeed could, be taken on answers to these questions unless there was already a police report against the village munsif.

The Inspector-General of Police to whom I have put these criticisms agrees that the questions may safely be eliminated from the jamabandi check memorandum.

Information relating to protection against famine.

127. Questions 66, 67 and 68.-These are.-

66. What item in the printed famine programme serves this village ?

67. Is there a sanctioned estimate ?

68. Is any additional work necessary ?

I have consulted the Collectors of the four districts (Ganjam, Bellary, Kurnool and Anantapur) where famine is most likely to occur, whether these questions serve any useful purpose or have been found of practical use in the past. I suggested that a jamabandi officer could hardly answer question 68 at all, and that as the Collector presumably scrutinizes the programme of famine-relief works for a taluk as a whole to see that they pretty well cover the taluk, it is probably useless to note at jamabandi whether a particular village has a sanctioned work or not.

The Collectors agree that the retention of these questions serves no useful purpose: they point out severally that the reply to question 66 is merely noted from the printed famine programme, which is kept up to date, that the questions are not taken seriously or answered correctly at jamabandi, that what Tahsildars and Collectors require is more leisure to consider the famine programme and less jamabandi would help towards that, and (in Bellary) that the works to be executed are nearly always road works because the area contains no other form of suitable public work, so that the scrutiny should take the form of urging the Local Boards to prepare mitable estimates.

These three questions should be abolished.

police ?

"ANNEXURE.

Settlement particulars as to field.			First crop.			Second crop.					ere to be noted in ation note					
E Survey number.	© Subdivision number.	(© Area.	(+) Assessment.	Single or double crop.	Number and name of registered pattadar or sivaijama occupier. (6)	3 Month in which cultivated.	@ Name of crop.	S Extent cultivated.	S Month in which harvested.	[] Outturn in annas.	[5] Month in which cultivated.	S. Name of crop.). Extent cultivated.	(i) Month in which harvested.	el Outturn in annas.	Remarks of the karnam [Here 1 printed the four items noted column 116) of the cultivation
	+	•									*					

Annual statement of occupation and cultivation, field by field for the village of in the taluk, district for fashi 13

CATTLE POUNDS.

127. Rule 1-A (2) (y) of Schedule V (Finance Rules) to the Madras Local Boards Act, provides that subject to such rules as the Local Government may make, the panchayat shall have power to make such provision as it thinks fit for carrying out the requirements of the village in respect of the control of pounds. This is merely a financial rule authorizing expenditure by a panchayat on cattle pounds : but a number of panchayats have on the strength of it asked for the transfer to them of the control of pounds within their jurisdiction.

Pounds, however, are regulated by the provisions of the Cattle Trespass Act, 1871, an All-India Act. Under sections 6 (proviso) of that Act the heads of villages in Madras Presidency are ex officio keepers of village pounds, and though under section 31 (a) the Local Government may transfer to any local authority all or any of the functions of itself or of the District Magistrate, the Government have at present refused to exercise that power

(1) because they are not prepared to place the village headmen under the orders of the panchayat in this respect;

(2) because of 8,800 pounds in the Presidency only a small number are run at a profit, and (i) it is presumed that panchayats would only wish to take over those that are run at a profit;

(ii) Government are not prepared to hand over the profitable pounds to panchayats while retaining the burden of the unprofitable pounds themselves;

(3) because there are not panchayat boards in all places where there are pounds and it would be inconvenient to hand over spounds to panchayat boards and to re the rest under the Collector.

If it is desired to hand over pounds we the jurisdiction of a panchayat to the pancha it is therefore necessary first to amend secti of the Cattle Trespass Act. by omitting proviso, so far as concerns this Preside and then to transfer the powers of the Dis Magistrate under the first three chapters to panchayat. In other provinces the mar ment of pounds has in many cases handed over to District Boards and Munici ties and in Bengal, the District, Boards J farmed them out in much the same wa tolls were previously farmed in Madras.

128. The profits from cattle pounds not to General Revenues (In G.O. No. 1 L. & M., dated 9th April 1931, the states that the surplus went towards the construand maintenance of village chavadis erroneous) or if, as happened in the triennium, there is a loss, the loss is born General Revenues. Under section 31 of the Cattle Trespass Act the Govern may direct that the surplus shall be pai a local fund.

129. If the Revenue department could divested completely of all concern with pouso that Revenue Inspectors and Tahsil Divisional Officers and Collectors no lo had to inspect them, to be concerned with construction and repair of them or to anything to do with the accounts relating them, much labour would be saved in department and a number of clerks (**T** one in each taluk office) could be dispensed with. But unless there is such severance there is no retrenchment possible and there is nothing to be gained by a departure from the present system. Indeed the immediate result of transfer to local bodies would be the loss to Government of the surplus from pounds, if. any. In 1927 the surplus was about Rs. 32,000. In the three years ending 1931, the loss (including indirect charges) was over one lakh. . But this was due partly to special expenditure on construction and repair. With the curtailment of such expenditure and the increase in the fees imposed this year in G.O. No. 962, Revenue, dated 4th May 1932, there will presumably be a surplus in future.

130. When section 6 of the Cattle Trespase Ast has been amended, there are still many details to be settled before control can be transferred. In the first place, to what body are pounds to be handed over ? In municipalities, obviously to the municipal council; and in the old unions to the panchayat. But the great majority of the pounds (over 7,000) are in the rural villages, most of which have no panchayat. Under the Local Boards Act, when there is no panchayat in a village the taluk board has all the powers of a panchayat, but I do not think it would be expedient to hand over pounds to a taluk board. Many taluk boards are, I believe, bankrupt and it may be that in some taluks pounds are a liability rather than an asset; so that to add the management of them to a taluk board would be to add another drain on inadequate resources. And few taluk boards are efficient administrative bodies.

The best solution of the difficulty would be to hand over all rural pounds to the district board which would be able to hand over any pound, under section 65 of the Local Boards Act, to a panchayat if and when it saw fit. The centralization of control in the district board would also have the advantage that a District Pound Fund could be constituted : such *pooling of the pound incomes would enable the deficit on some pounds to be met by the surplus from others and would provide a fund from which the cost of accounts and audit could be met; when a pound is handed over to a panchayat, a fixed sum to cover the cost of audit would be payable by it to this District Fund. It might also be possible for a district board to appoint an Inspector of Pounds: when Revenue Inspectors and Tahsildars cease, to inspect, it is desirable that somebody else should do it.

131. Unfortunately however, though transfer of pounds to a district board can be made under the Cattle Trespass Act, it seems doubtful whether the Local Boards Act permits it. Under rule 1-A (2) (g) of schedule V of the Act, the control of cattle pounds is within the competence of a panchayat, but under rule 1-C (2) (d) it is expressly excluded from the competence of the district board. Unless the *

schedule can be amended in this respect, which seems to me highly desirable, it is therefore apparently necessary that each pound should be handed over separately to a panchayat, and where there is no panchayat, to the taluk board under section 6 (2) of the Local Boards Act. Or preferably, where there is no panchayat, the Government might retain control. I do not think there is any serious inconvenience in a system by which Government would control some pounds and panchayats others. But it would be far more simple and satisfactory to hand over all pounds to the district board or municipal council or in the smaller towns, to the spanchayat straightway.

132. In the next place, if pounds, or some of them, are handed over to local bodies some modification of the present elaborate system of accounts and audit is required. It is idle to expect the same standard to be maintained when control is entrusted to amateur bodies appointing their own pound-keepers as is maintained now when the whole administration from the pound-keeper upwards is under trained official control. The Examiner of Local Fund Accounts can be instructed to devise some simple methods.

133. Another point to be decided is whether if a local body wished to appoint, a village headman as pound-keeper, the Government would permit him to accept the appointment. I see no reason why he should not be appointment, provided it was understood that the arrangement was a private one between filmself and the local body and that his official superiors would take no notice of any disputes between them.

134. To sum up, after the section 6 of the Cattle Trespass Act has been amended the powers of the District Magistrate under the first three chapters of the Act may be transferred to the district boards (schedule V of the Local Boards Act being amended, if necessary, to enable this to be done), to Municipal Council and to urban panchayats : the system of audit should be simplified and if possible, an Inspector of Pounds should be appointed : the Revenue Department will cease to have anything to do with pounds and Collectors should report what staff can be starrendered in consequence.

If, on the other hand, rural pounds are not to be transferred to the district boards, it will be necessary to enquire of each rural panchayat if it is willing to take over the pound in its jurisdiction, and when the panchayat is unwilling or where there is no panchayat, control should remain with the Revenue Department. No retrenchment in the Revenue establishment will be possible : for the number of pounds in municipalities and other urban areas is too small for the transfer of them to affect markedly the volume of work done by the Revenue establishments.

SUMMARY OF POSITIVE RECOMMENDATIONS.

135. 1 append a summary of such recommendations requiring action as this report contains.

(1) The power to transfer control of irrigation works to or remove control from panchayats should be delegated to Collectors (panegraph 66).

(2) A probable reduction during the next few years in the grant, for repairs of Minor Irrigation Works should be accompanied by some reduction in the number of Minor Irrigation Overseers (paragraph 68).

(3) The practice of requiring the ayacutdars to contribute to the cost of repairing Minor Irrigation Works should be more generally adopted in certain classes of work (paragraph ' 73).

(4) Collectors should invite village panchayats to take charge of certain classes of porambokes (paragraph 79); when porambokes are handed over to panchayats minor or casual encroachments on them should be ignored (paragraph 81); in the case of all porambokes and assessed wastes, discretion to leave petty encroachments alone should be freely exercised (paragraph 82); and the Board's Standing Order should be amended accordingly and Tahsildars should be invested, by amendment of Act III of 1905, with power to evict encroachers (paragraph 83).

(5) The proposals made by the Board of Revenue for the better maintenance of land records should be accepted with modifications, viz., reduction of Assistant Directors of Land Records from five to two and rejection of the proposed District Inspectors (paragraphs 93-94). The reduction by 137 of the number of Revenue Inspectors should be accepted (paragraphs 98-102).

(6) The scope of jamabandi should be reduced by eliminating certain questions from the jamabandi check memorandum (paragraphs 113-127).

(7) The intensive inspection of cultivation in selected villages by Revenue Inspectors should be abolished (paragraph'118).

(8) The karnam's inspection note-book should be abolished, and the form of the adangal modified (paragraph 117).

(9) Volume II of the 'Report on the settlement of the Land Revenue' should be abolished (paragraph 116).

(10) The volume of work done in the Revenue Divisional Offices should be reduced, and in consequence one clerk in each office should be abolished (paragraphs 40-44).

(11) The management of cattle pounds should be transferred-to-local boards, and in consequence a certain number of clerks in taluk offices and Collector's offices should be abolished (paragraphs 127-134).

I have the honour to be

Sir, 🔪 , · ·

Your most obedient Servant,

A. G. LEACH, Officer on Special Duty